

Analysing SEBI's Consultation Paper

1. INR20,000 2,000 NIIF

2.

GAAR 2013 4 1 2013 GAAR 2 2015 4 1

GAAR

GAAR 2 GAAR 2017 4 1

2017 3 31 GAAR

2017 4 1 GAAR

GAAR

GAAR GAAR

(i) INR10

1

(ii)

50

FMV

[illegible][illegible]

GST

- 2016年4月1日 GST 12.36% 14% 12.5%
- 2016年4月1日 GST 12.36% 14% 12.5%
- 2016年4月1日 GST 12.36% 14% 12.5%

1.

on Simplification of registration for FPIs

September 26, 2024

Scope of judicial interference and inquiry in an application for appointment of arbitrator under the (Indian) Arbitration and Conciliation Act, 1996

September 22, 2024

2. □□□□□□□□□□□□□□□□

FPI MAT
FPI

4.

□□□□□□□□□□□□□□□□

Japan.nda(at)nishithdesai.com

¹ [REDACTED] Connected person [REDACTED] ITA[REDACTED] 102 [REDACTED]
² [REDACTED] *Castleton Investment Ltd.*, [2012] 348 ITR 537 (AAR).
³ 2015-12 [REDACTED] URL [REDACTED] http://www.finmin.nic.in/reports/Interim_Report_BLRC.pdf
⁴ [REDACTED] *CIT v. Hyundai Heavy Industries Co. Ltd.*, 291 ITR 482 (SC); [REDACTED] *DIT (International Taxation) v. Morgan Stanley & Co. Inc.*, 292 ITR 416 (SC).
⁵ [REDACTED] [2012] 343 ITR 81 (Calcutta); [REDACTED] *The Bank of Tokyo-Mitsubishi UFJ Ltd v. DIT*, [2015] 228 Taxman 337 (Calcutta)(MAG.).
⁶ [REDACTED] [2012] 16 ITR(T) 116 (Mumbai) (SB); 2015-[REDACTED]
⁷ OECD [REDACTED] 7 [REDACTED] 41 [REDACTED]

DISCLAIMER

The contents of this hotline should not be construed as legal opinion. View detailed disclaimer.

This Hotline provides general information existing at the time of preparation. The Hotline is intended as a news update and Nishith Desai Associates neither assumes nor accepts any responsibility for any loss arising to any person acting or refraining from acting as a result of any material contained in this Hotline. It is recommended that professional advice be taken based on the specific facts and circumstances. This Hotline does not substitute the need to refer to the original pronouncements.

This is not a Spam mail. You have received this mail because you have either requested for it or someone must have suggested your name. Since India has no anti-spamming law, we refer to the US directive, which states that a mail cannot be considered Spam if it contains the sender's contact information, which this mail does. In case this mail doesn't concern you, please unsubscribe from mailing list.