

February 12, 2025

1. INR20,000 2,000 2013 4 1 2013 GAAR 2 2015 4 1 GAAR
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2. (i) (ii) 5
3. 5 26
4. ITA

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

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