

Japan Desk

March 09, 2015

INDIA BUDGET INSIGHTS (2015-16)

2015-16 Budget Insights (2015-16)

- 30% increase in FDI equity inflows in FY 2015-16
- 25% increase in FDI equity inflows in FY 2015-16
- 5% increase in FDI equity inflows in FY 2015-16

1. FDI Equity Inflows

- FDI equity inflows increased by 30% in FY 2015-16
- FDI equity inflows increased by 25% in FY 2015-16
- FDI equity inflows increased by 5% in FY 2015-16

2. FDI Equity Inflows

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3. FDI Equity Inflows

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4. SARFAESI

- 2002 SARFAESI Act
- NBFC (a) RBI (b) INR 500,00,00,000 50
- NBFC

5. SARFAESI

- 2002 SARFAESI Act
- NBFC (a) RBI (b) INR 500,00,00,000 50
- NBFC

6. SARFAESI

- 2002 SARFAESI Act

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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_BLRC.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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