

## Tax Hotline

August 07, 2001

### COMMITTEE SUGGESTS VARIOUS WAYS TO TAX E-COMMERCE IN INDIA

The high-powered committee on e-commerce and taxation headed by Kanwarjeet Singh, submitted its report to the Central Board of Direct Taxes ("CBDT") chairman O P Srivastava asking it to look into various aspects of income, transfer-pricing, value added tax and service tax on e-commerce companies, to increase revenues. The committee has gone into various issues regarding e-commerce both in India and globally and has re-looked into all the 28 characteristics of income, including income from business, royalties and technical fees, as identified by the Organisation for Economic Co-operation and Development ("OECD"). According to a committee member, the CBDT would resolve the inconsistencies in the OECD report and come up with the final draft on the basis of which e-commerce would be taxed in India.

Source: *Economic Times* – August 7, 2001

### 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.

## Research Papers

### Sovereign Wealth Funds & Pension Funds-Investments into India

May 26, 2023

### Individual Employee Termination (India)

May 25, 2023

### Generative AI & Disruption

May 24, 2023

## Research Articles

### Naked Licensing in Trademarks

April 14, 2023

### Shareholder Activism: An ESG tool or a Founder's curse?

October 13, 2022

### Avatar Assault in Metaverse: A Global Perspective

August 02, 2022

## Audio

### Timeline to seek setting aside of arbitral awards are inviolable: Supreme Court

May 16, 2023

### India: The Regulatory Landscape for FinTech, Digital Assets & Payment Systems

April 10, 2023

### Data Localization: Legal requirements, it's impact and future

November 02, 2022

## NDA Connect

Connect with us at events, conferences and seminars.

## NDA Hotline

Click here to view Hotline archives.

## Video

### Webinar : Acquirers Beware: Major Changes in Indian Anti-trust regime

April 20, 2023

### How is India Regulating Health Influencers?

April 17, 2023

**Exploring the Fund Regime and  
Regulatory Landscape in Abu Dhabi  
Global Markets**

April 12, 2023