

June 16, 2025

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- 2016年4月1日 GST 14% GST 12.5%
- 12.36% 14% 12.5%
- 2%

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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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