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

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