

April 01, 2025

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 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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