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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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