

Japan Desk

March 09, 2015

INDIA BUDGET INSIGHTS (2015-16)

2015 2015-2016 2015-2016

- 30 4 30 25
- 25 10
- FPI 5 2017 6 2015 5

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- 1999 FEMA 6 RBI
- RBI

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- FDI 100 FDI FPI 49 FDI 26 FPI 23 FDI FPI
- FPI FDI 26 FPI

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- 1985 SICA BIFR
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4. SARFAESI

- 2002 SARFAESI NBFC
- NBFC (a) RBI (b) INR 500,00,00,000 50 SARFAESI
- NBFC NBFC NBFC

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Research Papers

Littler International Guide (India) 2024

November 08, 2024

Unmasking Deepfakes

October 25, 2024

Are we ready for Designer Babies

October 24, 2024

Research Articles

The Bitcoin Effect

November 14, 2024

Acquirers Beware: Indian Merger Control Regime Revamped!

September 15, 2024

Navigating the Boom: Rise of M&A in Healthcare

August 23, 2024

Audio

Digital Lending - Part 1 - What's New with NBFC P2Ps

November 19, 2024

Renewable Roadmap: Budget 2024 and Beyond - Part I

August 26, 2024

Renewable Roadmap: Budget 2024 and Beyond - Part II

August 26, 2024

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October 31, 2024

Analysing SEBI's Consultation Paper on Simplification of registration for FPIs

September 26, 2024

1. INR20,000 2,000 NIIF
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 - GAAR 2 GAAR 2017 4 1 2017 3 31 GAAR 2017 4 1 GAAR
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- (i) INR10 1 (ii) 50 FMV
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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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