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Dear Client,

We have pleasure in listing below some of the recent legal landmarks.

SrNo	Authority Citation	Section/Rules /Subject	RATIO(S) CASE(NAME OF ASSESSEE)
1.1	HC_Madras	194N, ITA	No liability of TDS u/s 194N in case of cash withdrawal when they do not form a part of income of the account holder
1.2	119TM21	TDS & TCS	Tirunelveli District Central Co-operative Bank Ltd
2.1	ITAT_Delhi	9(1), ITA	Retrospective amendment in the definition of Royalty in the domestic law does not apply to the definition under DTAA which supersedes and is more favourable to the A. Receipts by A on sale of copyright Article was not taxable in hands of A.
2.2	59CCH0319	Basis of Charge	Symantec Asia Pacific PTE Ltd
3.1	ITAT_Ahmedabad	159, ITA	Proceedings brought in during the lifetime can be continued after death. But proceedings initiated against a dead person are null. In the instant case, the LR had brought the death to notice and the conduct of R was unlawful, arbitrary, erroneous and bad in law
3.2	59CCH0318	Assessment (wrt Liability)	Late Ghanshyam Parsana
4.1	ITAT_Bangalore	10AA, ITA	S.10AA(7) uses expression "profits of business of undertaking—Being unit" which is wider than s. 80I etc. "profits and gains derived by/from an undertaking". Accordingly ALP adjustment made pursuant to APA is a voluntary TP Adj which should be considered in PGBP
4.2	59CCH0316	Exempt Income	EYGBS India Pvt Ltd
5.1	ITAT_Indore	194C, ITA	Collection, transportation and disposal of hospital waste are not of the nature of technical, managerial or consultancy services as envisaged in Section 194J but are covered u/s 194C as contract work.
5.2	59CCH0315	TDS & TCS	Arihant Charitable Trust

Please let us know if you need any further information on these.
Thanking you and assuring you of our best services at all times.

Yours Faithfully,

For *Anand Mehta & Associates.*
(CONSULTANTS)PRIVATE LIMITED

Anand V. Mehta
DIRECTOR

A mind of a consultant with a heart of a friend

Mumbai Office-Mulratna 1st Floor, 334, Narshi Natha Street, Masjid (W), Mumbai 400009

Tel -022- 23400882 • Fax-022-23420195 • E-mail: amcon.mumbai@amcount.in

Pune Office -B/5 Shardaram Park, 34, Sasson Road, Near Jehangir Hospital, Pune 411 001

Tel-020 64013124 • Fax 020- 261 60424 • E-mail: amcon.pune@amcount.in

Gram-MATERPLAN <--> MASTERPLAY Website: www.amcount.in

