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Dear Client,

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

SR. NO.	AUTHORITY CITATIONS	SECTION/RULES/ SUBJECT	RATIO(S) CASE(NAME OF ASSESSEE)
1.1	MUM - TRIB	Art.5 DTAA	Existence of a PE under any one of the clauses of article 5 of the India UK DTAA is an issue which can be investigated at any stage of proceedings.
1.2	33 SOT 301	DTAA	Reuters Limited
2.1	BANG - TRIB	801B, ITA	Where the Liaison Office in India was having complete freedom to negotiate between the price band, it was to be treated as permanent establishment. (Treaty between India & South Korea).
2.2	ITA No.1101/1106	DTAA	Jebon Corporation India
3.1	MUM - TRIB	9, ITA	Client coordination fees cannot be termed as 'royalty' but can be taxed as business profits if the 'a' has permanent establishment in India.(Treaty between India & Singapore) .
3.2	ITA No.7561	DTAA	Euro RSCG(S) Pvt. Ltd.
4.1	DEL - AAR	Article 12.4, (b),DTAA	Payments made towards costs allocated by applicant are not liable to be taxed in India where applicant has no permanent establishment in India.
4.2	183 TMAN 81	DTAA	Invensys Systems Inc.....
5.1	BANG - TRIB	37, ITA	Commission/Marketing Fee, reimbursement of expenses and markup, could not be brought into tax net.
5.2	ITA No.1180	Busi. Exp.	Cepha Imaging Pvt. Ltd.
6.1	MUM - TRIB	Art. 12(3), DTAA	Purchase of copy righted articles does not amount to 'Royalty' within the meaning of article 12(3) of DTAA.
6.2	ITA No.2031	DTAA	Alcatel USA International Marketing Inc.

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 & Co.**
(CONSULTANTS) PVT. LTD.
Anand V. Mehta
DIRECTOR

A mind of a consultant with a heart of a friend.

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