

VOLUME NO.: LLAT/ 343 OF 2010-11

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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	DEL - AAR	<b>44BB,44DA, ITA</b>	Income from geophysical services like seismic surveys, on shore seismic data acquisition & other association services are covered under the prov. of s.44BB(s.44BB, read with s.44DA & s.9(1)(vii)of Income Tax Act, 1961)
1.2	AAR No.813	<b>Cap. Gain</b>	Geofizyka Torun Sp.Zo.O.,
2.1	BOM - ITAT	<b>Art. III(3),DTAA</b>	Technical supervision charges are outside scope of DTAA and taxable under act. (Treaty between India & UAE)
2.2	181 TMAN 148	<b>DTAA</b>	Swedish Telecoms International AB
3.1	MUM - TRIB	<b>2(15), ITA</b>	'a' in view of its activities, was having object of general public utility as it was open for all persons provided that they were members of the club. (Charitable purpose - 'a' providing coaching etc. to children of its members.)
3.2	34 SOT 103	<b>Ch. Trust</b>	Chembur Gymkhana
4.1	GUJ- TRIB	<b>2(22)(e),ITA</b>	Where company had no accumulated profits, the loan given to a shareholder could not be treated as deemed dividend.
4.2	319 ITR 437	<b>Dividend</b>	Nitin Shantilal Parikh
5.1	DEL - ITAT	<b>9(1)(vi),ITA</b>	Fee for use of satellite is "royalty" under Income-tax Act, 1961 & DTAA with Netherlands. (Treaty between India & Netherlands).
5.2	ITA No. 2598 to 2601	<b>Royalty</b>	New Skies Satellites N. V.
6.1	SC	<b>36(1)(vii), 43D, ITA</b>	Neither s.36(1)(vii) and nor s.43D are violative of either Article 14 or Article 19 of Constitution.
6.2	17 CPT 219	<b>Bus. Exp.</b>	Southern Technologies Ltd.

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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