



# MAKE RESEARCH EASIER WITH TAXMANN

Offering The Largest Online Database on International Taxation

# ABOUT TAXMANN

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- ▶ Taxmann is the leading publisher on Tax & Corporate Laws in India
- ▶ We also maintain the largest and the most accurate online database on Direct Tax, GST, International Taxation, Company Laws & SEBI, Insolvency & Bankruptcy, FEMA Banking & NBFC, Competition Laws, Accounts & Audit and Indian Acts & Rules.
- ▶ Our Products include:
  - In-Print Books/Journals
  - Online Legal Database/Website
  - Tax Compliance Tools for TDS and ITR
  - Taxmann App for iOS & Android devices
- ▶ We have also developed the National Website of the Income-Tax Department and continue providing it with updated content.

# AGENDA

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# TAXMANN<sup>®</sup>

Tax And Corporate Laws of INDIA



**01.**

## **COVERAGE**

# INTERNATIONAL TAXATION – TOTAL COVERAGE



Treaty Decisions

Transfer Pricing

Tax Treaties

GAAR

Model  
Commentaries

Indian Tax  
Laws & FEMA

Legal  
Commentaries

Tools & Videos

Articles

All about  
Income-tax Act

# INTERNATIONAL TAXATION – TREATY DECISIONS

The screenshot shows a search interface for 'Case Laws'. It features a search bar at the top with a magnifying glass icon. Below the search bar, there is a 'Refine Instantly' toggle switch currently set to 'off'. The interface is divided into several filter sections:

- Subject:** A list of checkboxes for 'Agent of Non-resident', 'Limitation of relief', 'Artistes and sportsmen', and 'Assistance in collection of taxes'.
- Country (Main):** A dropdown menu currently set to 'All'.
- Country (Other):** A list of checkboxes for 'Afghanistan', 'Argentina', 'Australia', 'Austria', and 'Belarus'.
- Article:** A list of checkboxes for 'Article 1', 'Article 2', 'Article 3', and 'Article 4'.
- In Favor of:** A section with checkboxes for 'In favour of assessee' and 'In favour of revenue', and a link for '11 More items'.
- Asst. Year:** A date selection field.
- Views:** A list of view options: 'CITATION WISE', 'SECTION WISE', 'COURT WISE', and 'DECISION WISE'.
- Buttons:** A 'Clear' button next to the 'In Favor of' section and a blue 'Apply' button at the bottom right.

- ▶ Wide-ranging database on International Taxation Case laws for Indian & major tax jurisdiction.
- ▶ Covers 4,500+ case laws exclusively on International Taxation issues.
- ▶ Treaty decisions has an exceptional filter tool 'Self-refinement'.
- ▶ After every selection of a parameter, this tool shows the best combination available for subsequent selection.
- ▶ Using this function, one can quickly fetch the best results on selected parameters.

# INTERNATIONAL TAXATION – TREATY DECISIONS

Covers almost all judgments reported on International Taxation matters and all important judgments are reported on a real time basis

Supreme Court

High Court

Authority for  
Advance Rulings

Tax Appellate  
Tribunals

- ▶ [Internationaltaxation.taxmann.com](http://Internationaltaxation.taxmann.com) covers almost all cases reported in the leading journals related to Income-Tax

Taxman

SOT

ITD

ITR/ITR(T)

CTR

TTJ

# INTERNATIONAL TAXATION – TREATY DECISIONS

Every case law has been tagged with more than 15 meta tags for quick and pin-pointed result and for better accuracy

**Meta tag**

Article No.

Subject

In Favour  
of

Appeal  
Number

Name of  
Parties

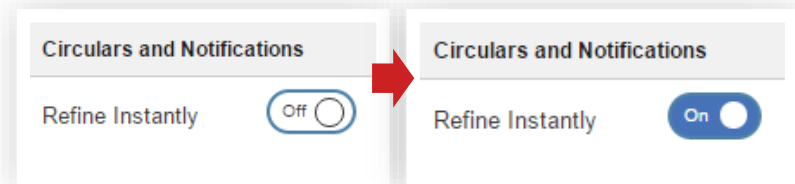
Country

These meta tags can be used independently or in conjunction with other inputs



# INTERNATIONAL TAXATION – TREATY DECISIONS

## ‘Refine Instantly’

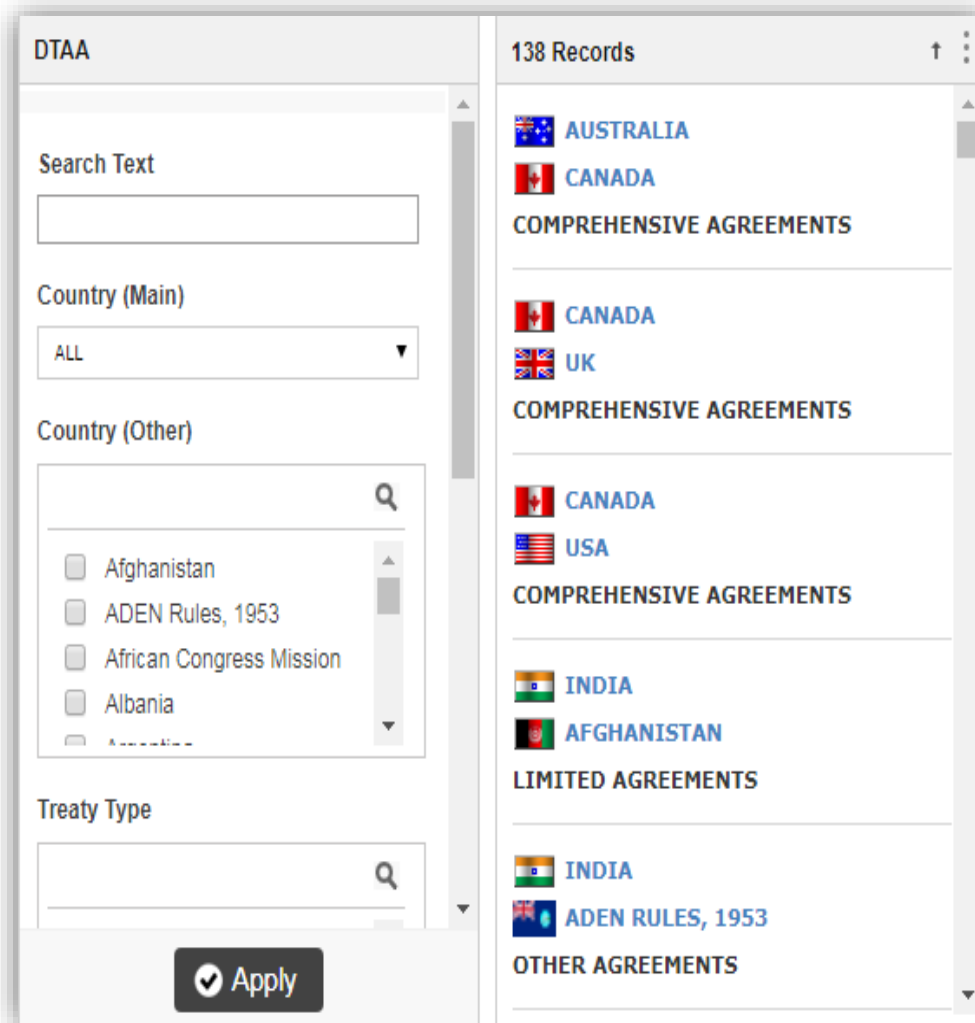


- ▶ To see the results for a particular set of parameter, switch off the function ‘Refine Instantly’.
- ▶ To get the most relevant result, switch on the ‘Refine Instantly’ button and see relevant results after every selection

The screenshot shows the 'Case Laws' interface. At the top, it displays '4,522 Records' and a 'Date' dropdown. The 'Refine Instantly' toggle is set to 'Off'. Below this, there are search filters for 'Name of the party', 'Country (Main)' (set to 'All'), and 'Country (Other)' (with a list of countries including Afghanistan, Argentina, Australia, and Austria). An 'Article' dropdown is also visible. A blue 'Apply' button is at the bottom. The results list includes:

- Maruti Suzuki India Ltd. vs. Additional Commissioner of Income-tax, Range-6, New Delhi** [2017] 87 taxmann.com 119 (Delhi - Trib.)[09-11-2017]  
IT/ILT : Where assessee a licensed manufacturer of cars in India ...
- Ess Distribution (Mauritius) S.N.C.E.T vs. Assistant Commissioner of Income tax, Circle-1(2)(2), International Taxation, New Delhi** [2017] 87 taxmann.com 16 (Delhi) [31-10-2017]  
IT/ILT : Assessing Officer sought to reopen assessment in case of ...
- Hyundai Motor India Ltd. vs. The Secretary, Income-tax Department** [2017] 86 taxmann.com 284 (Madras)[20-10-2017]

# INTERNATIONAL TAXATION – TAX TREATIES



- ▶ Upto date amended comprehensive, limited and other tax treaties that India has entered into with other countries.
- ▶ 130+ treaties which are in force and database of old treaties.
- ▶ Model Tax Treaties covering OECD, UN and US Model Tax Convention
- ▶ Reports & Guidelines covering guidelines published by Major Tax Jurisdictions on International Tax issues, i.e., TP reports, APA Guidelines and GAAR provisions

# INTERNATIONAL TAXATION – TAX TREATIES

Select Comparison Model:  Tax Treaties and Models  TIEAs

← Article Wise   ← Subject Wise

Country(Main):  
USA Model ▼

Country(Other):  
▼

Year:  
▼

Articles:  
Article 1 ▼


Add to Comparison List

List of Treaties to Compare

Move Up ▲

Move Down ▼

Remove from the list

Generate Comparison Report 

- ▶ A tool to compare the treaties or any particular article of a treaty (allowed for up to 3 DTAAAs)
- ▶ Tool allows you to compare Articles of treaty between two countries or with Model Convention by placing them in parallel

# INTERNATIONAL TAXATION – MODEL & LEGAL COMMENTARIES

[Laws of Transfer Pricing in India](#)

[Indian DTAA's & Tax Laws](#)

[Guide to Transfer Pricing](#)

[OECD Model Tax Commentary](#)

[UN Model Tax Commentary](#)

[US Model Technical Explanation](#)

[Indo-US Technical Explanation](#)

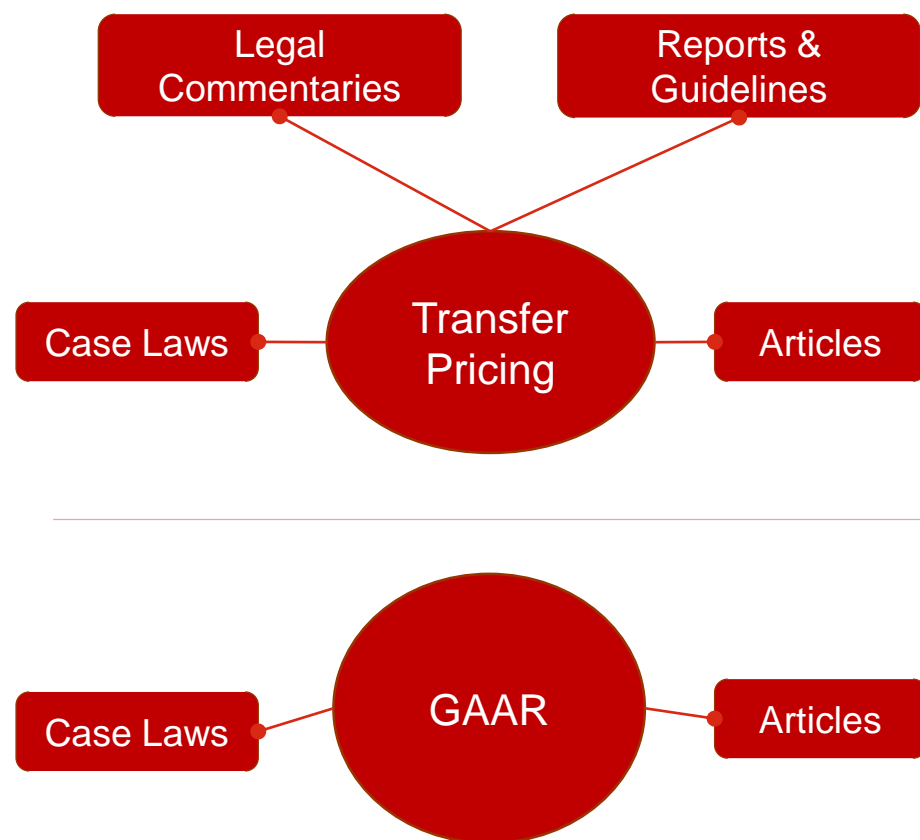
[UN How to enter into Tax Treaty](#)

# INTERNATIONAL TAXATION – ARTICLES

The screenshot shows a search interface for international taxation articles. It includes filters for author name, country (main and other), subject, citation year, journal, volume, and page. A list of articles is displayed at the bottom left.

- ▶ Collection of 1,700+ rich articles on various topics related to Transfer Pricing and International Taxation.
- ▶ Articles written by renowned authors and leading experts in the field of international taxation
- ▶ Articles come with an intelligent research tool which filters down the results as per selected subject or combination of more than one subject

# INTERNATIONAL TAXATION – TRANSFER PRICING & GAAR



- ▶ Explicit menu to display case laws on Transfer Pricing and GAAR to ensure quick results
- ▶ 1,900+ case laws on Transfer Pricing and GAAR
- ▶ Articles on various topics related to Transfer Pricing and GAAR
- ▶ Legal Commentaries and expert views on Transfer Pricing
- ▶ Reports and Guidelines covering OECD TP Reports, Foreign APA Guidelines and Foreign TP Reports

# INTERNATIONAL TAXATION – INDIAN TAX LAWS & FEMA

## INDIAN TAX LAWS

Case Laws

Acts

Rules

Forms

Circulars & Notifications

Articles

## FEMA

Case Laws

Acts

Rules

Circular & Notification

- ▶ 77,000+ judgements of the Indian Courts
- ▶ Cover almost all judgements reported in leading journals, including [www.taxmann.com](http://www.taxmann.com)
- ▶ 'Forward Reference' and 'Case Referred' helps one to find out the cases relied upon by Courts
- ▶ Covers nearly 20 Acts pertaining to Tax laws along with nearly 100 Rules and 300 Forms
- ▶ 14,000+ Circulars & Notifications and 7,000+ articles on various topics related to Direct Tax laws
- ▶ All acts and Rules pertaining to foreign exchange laws
- ▶ Over 1,100 judgements of Supreme Court/High Courts/Tribunals on foreign exchange laws
- ▶ Over 2,500 circulars and notifications on foreign exchange laws

# INTERNATIONAL TAXATION – TOOLS

The screenshot shows a 'Research Tools' interface with four filter sections, each with a search icon and a scrollable list of options:

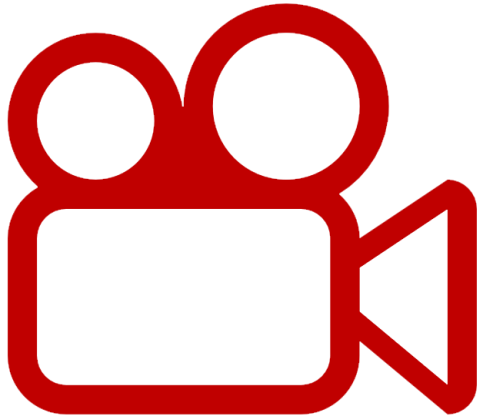
- Country (Main):** A dropdown menu currently set to 'ALL'.
- Country (Other):** A list with checkboxes for 'UN', 'Afghanistan', 'Africa', 'Albania', and 'Austria'.
- Article:** A list with checkboxes for 'Article 1', 'Article 2', 'Article 3', 'Article 4', and 'Article 5'.
- Subject:** A list with checkboxes for 'Agent of Non-resident', 'Limitation of relief', 'Artistes and sportsmen', and 'Artists Entertainers and Sportsmen'.

At the bottom of the interface are two buttons: 'Search' and 'Reset'.

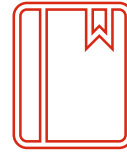
- ▶ An intelligent Research Tool integrated with self-refinement functions developed exclusively for International Taxation Module
- ▶ Function of 'Self-Refinement' makes available best possible options
- ▶ List of options refines itself after every selection to provide users best combinations for subsequent selections
- ▶ A spectrum of more than 40 subjects of research to choose from to helps users to get pin-pointed and precise results
- ▶ Research Tool filters down the results on a given subject either in isolation or in conjunction with the other subjects
- ▶ Every subject extracts the relevant documents from the total data
- ▶ This tool can be used to carry out a search in the entire data or in any part of it



# INTERNATIONAL TAXATION – VIDEOS



- ▶ Videos presentations on important issues relating to International Taxation covering FIT conferences
- ▶ Videos give an insight into the opinions expressed by most eloquent and renowned tax experts
- ▶ Speakers include leading experts on International Taxation
- ▶ Access to more than 250 videos on International Taxation
- ▶ Videos on all important facets of International Taxation, including BEPS, GAAR, Treaty Shopping, Transfer Pricing, etc.



# 02. SEARCH ENGINE

# SEARCH ENGINE

Details for the Result	
Category	Records
☰ CaseLaws	37272
▸ All	37272
▸ AAR [211]	211
▸ ITAT [15556]	15556
▸ SC/HC [21496]	21496
▸ FOREIGN COURT [1]	1
▸ Settlement Commission [1]	1
<b>Acts</b>	311
<b>Rules and Forms</b>	231
<b>Circular and Notification</b>	2913
<b>Articles and Commentaries</b>	7996
<b>Others</b>	2981
<b>International Tax</b>	
<b>Accounts &amp; Audit</b>	

- ▶ Robust in-built search engine to ensure a complete and quality research
- ▶ It works on best 'algorithms' and 'set of instructions' of popular search engines
- ▶ Taxmann's editorial team has minutely and carefully scrutinized the nature of documents to create a search engine that takes care of most of your research needs

# SEARCH ENGINE – KEY HIGHLIGHTS

- ▶ Search habits of Corporate Professionals differ from other professionals, on search engines like Google or Bing. That is why, while developing the search engine, we kept in view the search habits of Corporate Professionals.
- ▶ Taxmann's search engine works individually across all the modules (GST, Indirect-Tax, Corporate Laws, etc.) simultaneously.
- ▶ With expansion of query, users can reduce the number of documents fetched by search engine i.e., search within search. This feature filters down the results to the desired level with an expansion of query.
- ▶ Search query within double quotes will fetch you a document that would include the exact phrase only.
- ▶ It gives suggestions on every spelling error.
- ▶ Option to Select “Search In” to get exact result of your search e.g. Search in Case Laws, Acts, Rules, Circular and Notification, Article.

# SEARCH ENGINE - TRIGGERS OR KEYWORDS

- ▶ Besides usual features of searching for text, Taxmann's Search Engine recognizes some known keywords that work as triggers.
- ▶ 'Trigger words' stimulate ranking of relevant documents and can filter them down to specific categories
- ▶ Few examples of triggers

Case Laws

Acts

Rules

Circulars

Notifications

Forms

Commentaries

Reports and  
Guidelines

FAQs

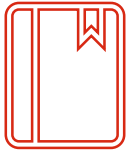
# THREE COLUMNS DISPLAY (SINGLE VIEW)

The screenshot illustrates the 'THREE COLUMNS DISPLAY (SINGLE VIEW)' on the TAXMANN website. The interface is divided into three main vertical sections:

- Research:** Contains search filters for 'Case Laws' and 'Article'. The 'Case Laws' section includes a 'Refine Instantly' toggle (currently 'Off'), a search box, and filters for 'Name of the party', 'Country (Main)' (set to 'All'), and 'Country (Other)' (with a list of countries like Afghanistan, Argentina, Australia, Austria, etc.). The 'Article' section has a search box and a list of articles (e.g., Article 1, Article 2).
- Result:** Displays search results. At the top, it shows '4,524 Records' and a 'Date' dropdown. The first result is highlighted: **Maruti Suzuki India Ltd. vs. Additional Commissioner of Income-tax, Range-6, New Delhi** [2017] 87 taxmann.com 119 (Delhi - Trib.) [09-11-2017]. Below it, a snippet of the text is visible: 'IT/ILT : Where assessee a licensed manufacturer of cars in India ...'. Other results include 'Ess Distribution (Mauritius) S.N.C.E.T Compagnie vs. Assistant Commissioner of Income-tax, Circle-1(2)(2), International Taxation, New Delhi' and 'Hyundai Motor India Ltd. vs. The Secretary, Income-tax Department'.
- Read:** Displays the full text of the selected document. The title is '[2017] 87 taxmann.com 119 (Delhi - Trib.)'. The text begins with: 'IT/ILT : Where assessee a licensed manufacturer of cars in India entered into transaction of payment of royalty to its AE in consideration for right to manufacture and sell various models of motor cars, however, there was a payment of inseparable royalty for use of both licensed information and licensed trademarks, no addition could be made on account of transfer pricing adjustment of royalty for use of licensed trademark only'. The case name is repeated: '[2017] 87 taxmann.com 119 (Delhi - Trib.) IN THE ITAT DELHI BENCH 'I' Maruti Suzuki India Ltd. v. Additional Commissioner of Income-tax, Range-6, New Delhi'. The bench members are listed: 'N.K. SAINI, ACCOUNTANT MEMBER AND K.N. CHARRY, JUDICIAL MEMBER IT APPEAL NO. 6021 (DELHI) OF 2012 [ASSESSMENT YEAR 2008-09] NOVEMBER 9, 2017'. At the bottom, it says 'Ajay Vohra for the Appellant, Anvender Kumar for the Respondent'.

# THREE COLUMNS DISPLAY (SINGLE VIEW)

- ▶ This new structure facilitates easy and fast collation of data for a thorough research.
- ▶ Three column comes with three R's – Research, Result and Reading
- ▶ Multiple selections of options are allowed in almost all fields
- ▶ Multiple documents can be opened simultaneously in multiple tabs on the same page without refreshing it.
- ▶ Multiple selection gives facility to select more than one attribute at a time to filter best possible results
- ▶ It returns precise results with minimum efforts. For e.g. search cases for 'royalty' by 'Delhi High Court' and 'Supreme Court' on Section 195 and so on & so forth



**03. ALL ABOUT  
INCOME TAX ACT**



# ALL ABOUT INCOME TAX ACT – USPS

**This tool links all the related documents with a relevant Section of the Act**

It links the following documents with a Section:

- ▶ List of Amendments
- ▶ Relevant Rules and Forms
- ▶ Finance Acts for every amendment since 1961
- ▶ CBDT's Explanatory notes on each amendment
- ▶ Taxmann's Commentary on each amendment, since 1991
- ▶ Digests of landmark rulings
- ▶ Circulars and Notifications (In force)
- ▶ Relevant Provisions under Allied Laws
- ▶ Words and Phrases

## List of Amendments

- ▶ View the history of all amendments to a Section, CBDT's explanatory notes and commentary on those amendments

# ALL ABOUT INCOME TAX ACT – USPS

## Relevant Rule and Forms

- ▶ Access the always updated rules and forms which are relevant to a particular section.

## Finance Acts for every amendment since 1961

- ▶ Access the relevant Section of all Finance Acts since 1961 for every amendment or substitution or insertion

## CBDT's Explanatory notes on each amendment

- ▶ View explanatory notes on all amendments to any section of the Act since 1961 explaining rationale behind such amendments or insertion of new provisions.

## Taxmann's Commentary on each amendment, since 1991

- ▶ View the detailed analysis of each amendment explaining the real impact of the amendment

# ALL ABOUT INCOME TAX ACT – USPS

## Digest of Landmark Rulings

- ▶ View summary of all landmark rulings by the High Courts and the Supreme Court, which are still relevant under the current provisions of the Acts

## Circulars and Notifications

- ▶ View gist of all Circulars and Notifications that are still in force and valid under the current provisions of the Act

## Relevant Provisions under Allied Laws

- ▶ Access provisions of other Acts that are relevant to define certain words of the Income-tax Act

## Words & Phrases

- ▶ Provides a list of all words and phrases, which are defined judicially by various courts and which are relevant under the current provisions of the Act

# ALL ABOUT INCOME TAX ACT – USPS

**All About Income Tax Act**

Choose Section:

SECTION - 9
▼

Search :

Go
Reset
i

**Section - 9 and related records**

- [Section](#)
- [Rules](#) [5]
- [Form](#) [1]
- [Words & Phrases](#) [21]
- [Finance Acts](#) [16]
- [CBDT On Finance Acts](#) [14]
- [Commentary](#) [9]
- [Landmark Rulings](#) [1]
- [Circulars & Notifications \(In Force\)](#) [1]

[Move to Research Box](#)
[List of Amendments](#)

★
✎
📁
📄
🖨
🔗
⋮

## Section - 9, Income-tax Act, 1961 - FA, 2017

**Income deemed to accrue or arise in India.**

[33](#) [9](#). [34](#)(1) The following incomes shall be deemed [35](#) to accrue or arise in India :—

[36](#)(i) all income accruing or arising, whether directly or indirectly [37](#), through or from any business connection [37](#) in India, or through or from any property [37](#) in India, or through or from any asset or source of income in India, [38](#)[\* \* \*] or through the transfer of a capital asset situate in India.

[39](#)[*Explanation 1*].—For the purposes of this clause—

- (a) in the case of a business of which all the operations [40](#) are not carried out in India, the income of the business deemed under this clause to accrue or arise in India shall be only such part of the income as is reasonably attributable to the operations [40](#) carried out in India ;
- (b) in the case of a non-resident, no income shall be deemed to accrue or arise in India to him through or from operations which are confined to the purchase of goods in India for the purpose of export ;

[41](#)[\* \* \*]

[42](#)<sub>(c)</sub> in the case of a non-resident, being a person engaged in the business of running a

[See More](#)



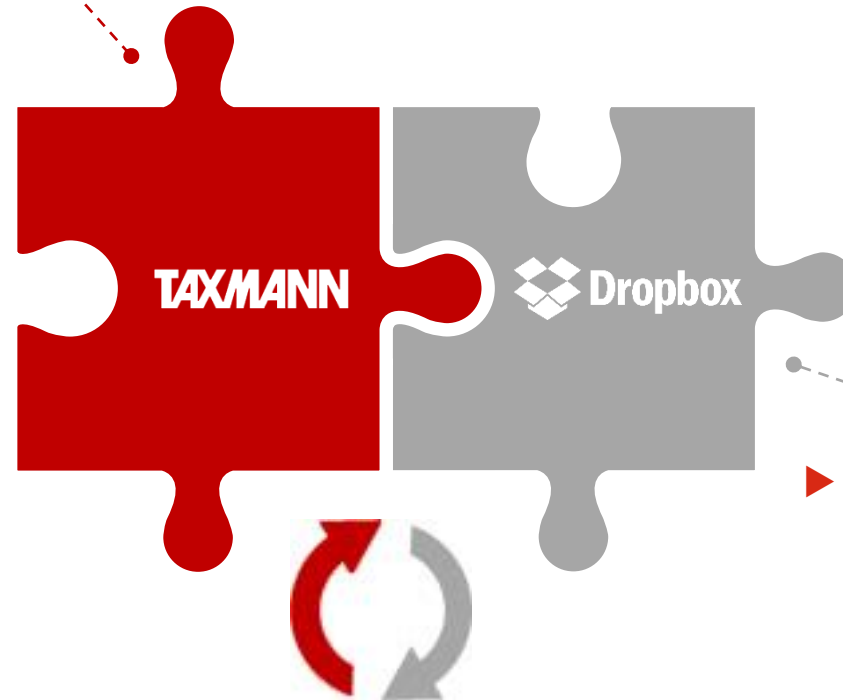
# 04. RESEARCH BOX

# RESEARCH BOX UTILITY

- ▶ 'Research Box' utility facilitates easier and efficient research work by professionals.
- ▶ It's a 'File & Folder' utility where you can make folders and organize your research work at one place.
- ▶ It comes with several useful features, inter-alia, marking a document as Favorite, placing Bookmarks or Sticky Notes in a document, etc.
- ▶ With this tool you can Save all your research work at one place with an option to Print & Share.
- ▶ It automatically creates the sub-folders to categorize the documents into Case-Laws, Articles, Acts & Rules, Circulars, etc.

# RESEARCH BOX AND DROPBOX INTEGRATION

- ▶ Research Box can be seamlessly synchronized with your Dropbox account, to make your research work available on your smart phone and computers on other locations.



- ▶ This feature ensures that you have an access to your research work anywhere, anytime and on any device.

# RESEARCH BOX



Sticky Notes

- ▶ Sticky Notes can be written on any document on Taxmann.com for future references
- ▶ Sticky Notes allow you to write your notes anywhere on the document
- ▶ A panel shall display all your notes in the document



Bookmarks

- ▶ A bookmark is a user-made link which allows you to navigate through the document at your convenience
- ▶ All documents with bookmarks can be accessed in one go from the Research Box.





# 05. TOP STORIES

# TOP STORIES



# TAXMANN ONLINE UPDATES

## Top Stories

Taxmann's Top Stories provides all the important statutory updates and case laws in the field of Corporate and allied Laws

## Related Stories

Top Story is supported by other Related Story reported in the past

## Archive

Even if one misses on a top story, 'Archive' button can be used to access the posts published over past 3 months.

## News

All relevant news from prominent news-papers are reported

## Featured Stories

Timely and detailed Analysis of important statutory updates and case laws, that you can't afford to miss.

## Most Viewed

List of most popular items showing what is in vogue amongst the readers and what is bucking the trend

## Editors Pick

Our editorial board recommends important and crucial case laws, statutes, and expert opinions which one must go through.



**06. MOBILE APPLICATION  
AND  
ADD-ON FEATURES**

# TAXMANN.COM - MOBILE APPLICATION



## **Real Time Updates**

Get real-time updates about every update on tax and corporate laws



## **Summary of every story**

Comprehensive short summary of all stories to keep yourself updated in a short time



## **Choose what you want to read**

You can filter all top stories as per your choice into Income-tax, GST, International Tax, Company Law, FEMA, Banking & Insurance Laws, Insolvency & Bankruptcy Code, Competition Law and Accounts & Audit



## **Taxmann Search Engine**

Search any document from taxmann.com in the app itself using the same Taxmann's search engine

# e-NEWSLETTERS

## Taxmann Daily

- ▶ A Daily email service to provide the analysis of most important story of the day.
- ▶ Around 300 bulletins are issued in a year.

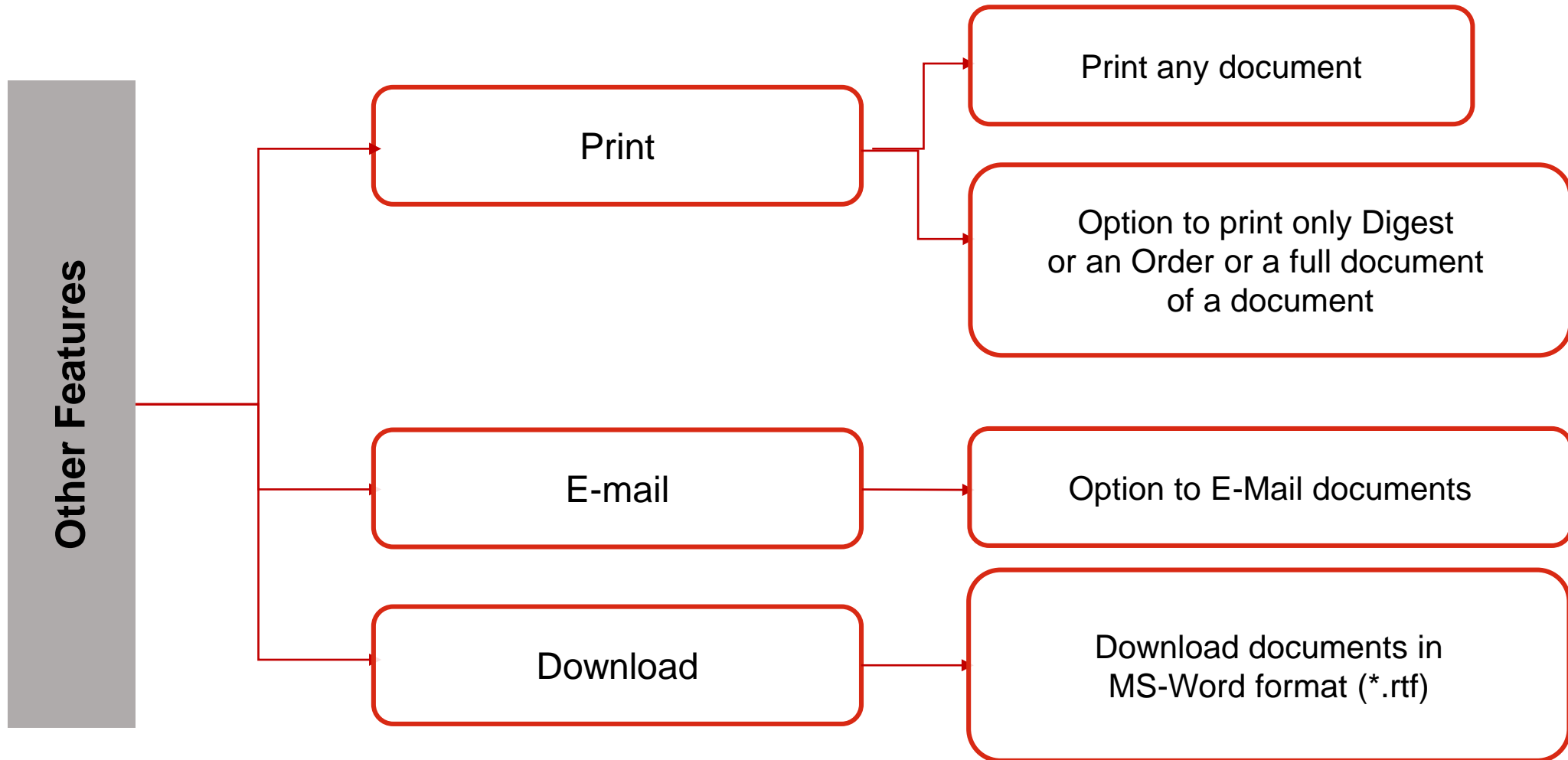
## GST Daily

- ▶ A Daily email service to provide the analysis of most important story of the day.
- ▶ Provides information about all updates in GST.

## Daily Tax Digest

- ▶ A Daily Bulletin for all Case Laws and Statutory Updates reported at [www.taxmann.com](http://www.taxmann.com)
- ▶ A section-wise digest is provided to help one in keeping himself abreast with all such updates.
- ▶ Around 300 bulletins are issued in a year.
- ▶ In Just 5 minutes, one can read all the updates on:
  - Income-tax
  - GST
  - International Tax
  - Companies Act
  - SEBI & Banking Laws
  - Accounts & Audit
  - Indirect Taxes

# OTHER FEATURES



THANK

YOU



**TAXMANN<sup>®</sup>**