





MAKE RESEARCH EASIER WITH TAXMANN

Offering The Largest Online Database on Tax & Corporate Laws





ABOUT TAXMANN.

- » Taxmann is the leading publisher on Tax & Corporate Laws in India
- » We also maintain the largest and the most accurate online database on Direct Taxes, Indirect Taxes including GST, International Taxation, Corporate Laws and Indian Acts & Rules
- » Our Products include:
 - In-Print Books/Journals
 - Online Legal Database/Website
 - e-Books and Web Commentaries
 - Tax Compliance Tools
 - Taxmann App for iOS & Android devices
- » We have developed the prestigious National Website of the Income-tax Dept. and continue providing it with updated content

AGENDA.

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01. COVERAGE

TAXMANN.COM – TOTAL COVERAGE.

Case
Laws

Acts

Rules

Forms

Circulars &
Notifications

Finance
Acts

All About
Income Tax Act

Articles

DTAA

Commentaries

TAXMANN.COM – CASE LAWS DATABASE.

- » Taxmann.com has a database of more than 77,500 judgments, and all important judgments are reported on a real time basis

Supreme Court

High Court

Authority for
Advance Rulings

Tax Appellate Tribunals

- » Taxmann.com covers almost all cases reported in the leading journals in-relation to Income-Tax

Taxman

SOT

ITD

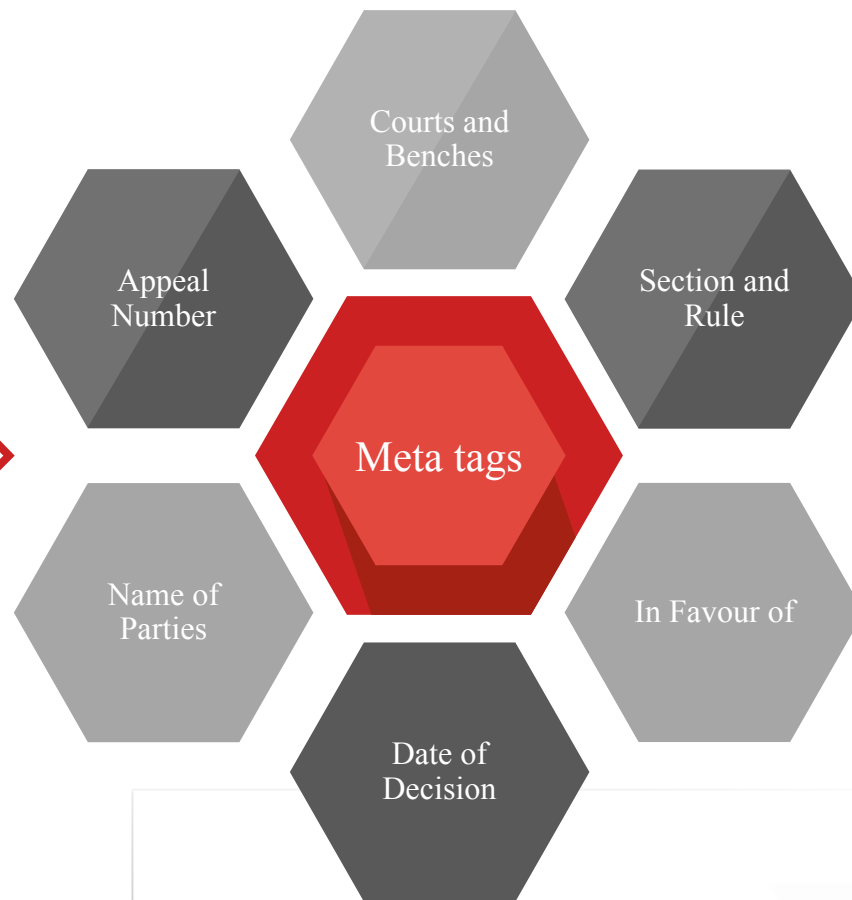
TTJ

ITR / ITR(T)

CTR

TAXMANN.COM – CASE LAWS.

Every case law has been tagged with more than 15 meta tags for quick and pinpointed results for better accuracy



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

TAXMANN.COM – CASE LAWS (Integration).

‘See More’ Feature

Every case law comes with a unique tool, i.e., ‘See More’ about this case which helps you to identify the:

- » Cases referred to, i.e., the other cases referred to in the given case
- » Forward case references, i.e., the cases in which the given case is referred to
- » Cases on this section, i.e., the other cases pertaining to the same sections to which the given case relates to
- » Sections involved, i.e., the sections which are relevant in the given case

The screenshot shows a web browser window displaying a case law from Taxmann.com. The page title is "[2016] 74 taxmann.com 214 (Delhi - Trib.)". The text of the case includes: "IT/ILT : Transfer pricing provisions would not be applicable in respect of transactions between assessee having head office in India and branch office in Canada as branch office was not a separate enterprise", "IT/ILT : High profit/turnover could not be a criteria to exclude an otherwise comparable company", and "IT/ILT : Onus to prove under-utilization of employees of comparables, for claiming adjustment lies on assessee". Below this, the case details are listed: "[2016] 74 taxmann.com 214 (Delhi - Trib.)", "IN THE ITAT DELHI BENCH 'I-1'", "Aithent Technologies (P.) Ltd.", "v.", "Deputy Commissioner of Income Tax, Circle-1(1)", "R.S. SYAL, ACCOUNTANT MEMBER AND KULDIP SINGH, JUDICIAL MEMBER", "IT APPEAL NO. 6446 (DELHI) OF 2012", "[ASSESSMENT YEAR 2008-09]", "SEPTEMBER 21, 2016". At the bottom, the text reads: "I. Section 92B, read with section 92C of the Income-tax Act, 1961 - Transfer pricing - International transaction, meaning of (Transaction with branch office) - Assessment year 2008-09". A blue button labeled "See More" is located at the bottom right of the case text area. A red line connects this button to a larger blue button labeled "See More" in the bottom left corner of the slide.

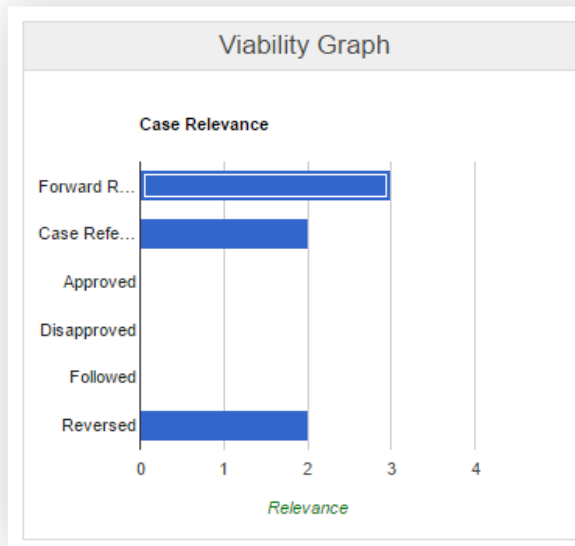
See More

TAXMANN.COM – CASE LAWS (Integration).

‘Check Viability’ – A tool to check the viability of a case law

Click on ‘Check Viability’ button to see list of all cases approved or disapproved by other courts in same case or in different cases

The screenshot shows the Taxmann Case Laws interface. At the top, there is a search box and three buttons: 'Check Viability', 'Forward Reference', and 'Case Referred'. Below the buttons, a case summary is displayed for [2012] 24 taxmann.com 48 (Chennai)/[2012] 53 SOT 213 (Chennai). A red banner indicates that this case is reversed in [2016] 68 taxmann.com 95 (Madras). The case title is 'Upfront charges paid for taking a land on lease would come within definition of rent' as per Explanation. The case is cited as [2012] 24 taxmann.com 48 (Chennai) IN THE ITAT CHENNAI BENCH 'C' Foxconn India Developer (P.) Ltd. v. Income-tax Officer, TDS Ward-II(3), Chennai*. The case is also cited as ABRAHAM P. GEORGE, ACCOUNTANT MEMBER AND CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, IT APPEAL NO. 492 (MDS) OF 2010.



The Forward reference in section shows a list of cases. The cases are:

- (1) [2015] 63 taxmann.com 137 (Delhi) [13-08-2015] Commissioner of Income-tax (C)-I vs. MGF Automobiles Ltd.
- (2) [2015] 60 taxmann.com 270 (Kolkata - Trib.) [13-05-2015] Income-tax Officer, Ward-57 (3), Kolkata vs. Earnest Towers (P.) Ltd.
- (3) [2013] 38 taxmann.com 218 (Mumbai - Trib.) [16-08-2013] Income-tax Officer-(TDS), (OSD), Range-2 vs. Navi Mumbai SEZ (P.) Ltd.

Check Viability

TAXMANN.COM – CASE LAWS.

‘Refine Instantly’

The diagram illustrates the 'Refine Instantly' toggle switch. It shows two states: 'Off' (indicated by a red dot and a red line pointing to the 'Off' position) and 'On' (indicated by a blue dot and a blue line pointing to the 'On' position). A red arrow points from the 'Off' state to the 'On' state. The screenshot shows the 'Circulars and Notifications' section of the Taxmann interface. The 'Refine Instantly' toggle is currently 'Off'. The interface displays a list of records, including 'LETTER [F.NO.ADDL.DIT(R)/BIFR/2017-18/8/733] [20-09-2017]', 'DRAFT NOTIFICATION [F.NO.370142/27/2017-TPL] [19-09-2017]', 'PIB PRESS RELEASE [19-09-2017]', 'PIB PRESS RELEASE [14-09-2017]', and 'NOTIFICATION NO.8/2017 [13-09-2017]'. The 'Refine Instantly' toggle is circled in red, and a red line connects it to the text '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

TAXMANN.COM – CASE LAWS (Integration).

List of Circulars and Notifications referred to in a Case Law

Words and Phrases : Phrase 'any income' and 'income tax thereon' as occurring in section 194A of the Income-tax Act, 1961

Circulars And Notifications : [Circular No. 1/2009 dated 27-3-2009](#) and [Circular No. 275/201/95-IT \[B\] dated 29-1-1997](#)

Circular No. 1/2009

Other Cases which refer to this circular

- (1) Commissioner of Income-tax, Bathinda vs. Panchvati Motors (P.) Ltd.
[2011] 12 taxmann.com 111 (Punjab & Haryana)
- (2) Income-tax Officer vs. Sew Precision Joint Venture
[2013] 40 taxmann.com 515 (Pune - Trib.)
- (3) Assistant Commissioner of Income-tax, Company Circle-VI(2) vs. Shanthi Logistics (P) Ltd.
[2014] 43 taxmann.com 126 (Chennai - Trib.)
- (4) OIP Sensor Systems India Liaison Office vs. ADIT, Circle

- » See the list of all cases which refer to a particular circular or notification
- » Click on the link, a pop-up window displays the link to read the relevant circular or notification and also the list of other cases that refer to a particular statute

TAXMANN.COM – ACTS/RULES.

- » An updated database of Acts, Rules, Forms and DTAAs
- » A vast collection of more than 14,400 Circulars, Notifications and other Statutes on Direct Taxation
- » Year-wise Finance Acts, Finance Bills and Commentaries on Finance Acts
- » Income-Tax Act comes with a unique tool, i.e., ‘See More’ About This Section that helps in providing the following section-wise details:
 - Case laws
 - Expert’s Opinions
 - Circulars
 - Notifications

TAXMANN.COM – ACTS/RULES.

List of Amendments

- » A new tool to view history of all amendments to a Section
- » Get list of following (pertaining to a section) in a single click:
 - Text of all Finance Acts amending the chosen section (since 1961)
 - CBDT's Explanatory Notes explaining the rationale of each amendment (since 1961)
 - Taxmann's detailed Commentary on each amendment (since 1993)
 - An option to compare the latest provision with the corresponding provision as it stood in different years

Amendment By	Text of Finance Acts	CBDT Explanatory Notes	Commentary	Compare (with latest provision)
Finance Acts 2015	Section 3 of Finance Acts 2015 - Amendment of section 2	Finance Act, 2015	Finance Act, 2015	Compare
Finance Acts 2014	Section 3 of Finance Acts 2014 - Amendment of section 2	Finance (No. 2 Act), 2014	Finance Act, 2014	Compare
Finance Acts 2013	Section 3 of Finance Acts 2013 - Amendment of section 2	Section 2(14) - Finance Act, 2013	Finance Act, 2013	Compare
Finance Acts 2012	Section 3 of Finance Acts 2012 - Amendment of section 2	-	Finance Act, 2012	Compare
Finance Acts 2011	Section 3 of Finance Acts 2011 - Amendment of section 2	Section 2(15) - Finance Act, 2011	Section 2(15) - Finance Act, 2011	Compare
Finance Acts 2010	Section 3 of Finance Acts 2010 - Amendment of section 2	Section 2(15) - Finance Act, 2010	Finance Act, 2010	Compare
Finance Acts 2009	Section 3 of Finance Acts 2009 - Amendment of section 2	Finance (No.) Act, 2009	Finance Act, 2009	Compare
Finance Acts 2008	Section 3 of Finance Acts 2008 - Amendment of section 2	Finance Act, 2008	Finance Act, 2008	Compare

TAXMANN.COM – ARTICLES.

Articles

Author Name
 Contains ▾

SECTION WISE ▾

Act : [Clear All](#)
☐ Income-tax Act, 1961
☐ Income-Tax Rules, 1962
[18 More items](#)

Section : [Clear All](#)
☐ Section 1
☐ Section 2
☐ Section 3
☐ Section 4
[Choose Act First](#)

Year : [Clear All](#)
☐ 2017
☐ 2016
☐ 2015
[36 More items](#)

Journal : [Clear All](#)
☐ CPT
☐ taxmann.com
☐ SCL
[2 More items](#)

Volume

Page

- » Collection of 7,200+ rich articles on various topics related to Direct Tax Laws
- » Articles written by renowned authors and leading experts in the field of Direct Taxation
- » Articles can be filtered on the basis of Author's name, Citation, Act, and Section

TAXMANN.COM – DTAA.

- » Always updated Tax Treaties/DTAAs entered into by India with other countries
- » DTAAs can be shortlisted on the basis of Country, Article, and Subject
- » Legacy of Old Treaties are also available
- » Compare withholding rates on dividends, interest, royalty, FTS, levied by different countries

DTAA

Search Text

Country (Main)

ALL

Country (Other)

☐ Afghanistan
☐ ADEN Rules, 1953
☐ African Congress Mission
☐ Albania
☐ ...

138 Records

AUSTRALIA
 CANADA
COMPREHENSIVE AGREEMENTS

CANADA
 UK
COMPREHENSIVE AGREEMENTS

CANADA
 USA
COMPREHENSIVE AGREEMENTS

INDIA
 AFGHANISTAN
LIMITED AGREEMENTS

INDIA
 ADEN RULES, 1953

TAXMANN.COM – COMMENTARIES.

» Various Reports and Guidelines issued by the Ministry of Finance

Direct Tax
Lexicon

Finance Act
Since 1993

Income
Tax Rules

» Various charts & tables are available on topics like tax-free incomes, penalties, prosecutions, dates with direct-taxes, deductions, allowances, etc.

Taxation of
Employees

Taxation of Capital
Gains

MAT & AMT

Tax Audit

Legal Maxim

Interpretation
of Statutes

» Commentaries on each amendment since 1993 with an option to view Section-wise Commentaries

TDS - How to Meet
Your Obligations

Taxation of
Loans Gifts & Cash
Credits


Tax
Practice



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
Acts	311
Rules and Forms	231
Circular and Notification	2913
Articles and Commentaries	7996
Others	2981
International Tax	
Accounts & Audit	

- » 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 and the structure of different modules, 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
- » A few examples of triggers:

Case Laws	Acts	Rules
Circulars	Notifications	Forms
Commentaries	Reports and Guidelines	FAQs

THREE COLUMN DISPLAY (SINGLE VIEW).

The screenshot displays the Taxmann website interface, organized into three main vertical columns: Research, Result, and Read.

- Research Column:** Contains navigation links (HOME, CASE LAWS, ACTS, RULES, FORMS, CIR. & NOTIF., FINANCE ACTS, CBDT, DTC, REPORTS, ARTICLES, DTAA, TAX PRACTICE, COMMENTARIES, BUDGET) and a search bar. Below the navigation, it shows 'Income Tax Laws > Case Laws'. A 'Case Laws' section includes a 'Refine Instantly' toggle (set to Off), a search box, and filters for 'Name of the party' and 'Asst. Year'. It also has checkboxes for 'In Favor of' (In favour of assessee, In favour of revenue) and a 'Clear' button. At the bottom, there are 'CITATION WISE' and 'SECTION WISE' filters.
- Result Column:** Displays search results. It shows '76,714 Records' and a 'Date' dropdown. The first result is '[2017] 83 taxmann.com 167 (Delhi) [04-07-2017] Commissioner of Income-tax vs. I.T.C. Ltd.' with a brief description: 'IT: The assessee entered into a Licence Agreement(LA) with Airport ...'. Below this is another result: '[2017] 83 taxmann.com 86 (Bengaluru – Trib.) [21-06-2017] ABB FZ-LLC vs. Deputy Commissioner of Income-tax, Circle- 1 (1), Bengaluru'. The third result is '[2017] 83 taxmann.com 137 (Gujarat) [20-06-2017] Rajesh Kourani vs. Union of India'.
- Read Column:** Displays the full text of the selected case. It shows the case title '[2017] 83 taxmann.com 167 (Delhi)' and the court 'HIGH COURT OF DELHI Commissioner of Income-tax'. The main text reads: 'IT: The assessee entered into a Licence Agreement(LA) with Airport Authority of India(AAI) in terms of which the premises at the first floor of the IGI Airport were given on license basis to the assessee for the purpose of operating an executive lounge to all operating airlines for the benefit of their transit passengers. The question of being able to operate the lounge without the actual use of the space did not arise. The payment for the use of space was inseparable from the payment of royalty for the right to operate the lounge. Thus, payment made by assessee to the AAI under the LA fell within the expanded definition of 'rent' under section 194-I'.

THREE COLUMN DISPLAY (SINGLE VIEW).

- » This new structure facilitates easy and fast collation of data for a thorough research
- » Three columns come 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 'research expenditure' by 'Delhi High Court' and 'Supreme Court' on Section 37(1) and so on & so forth



03. ALL ABOUT INCOME TAX ACT

ALL ABOUT INCOME TAX ACT – USP_s.

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 Rules 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](#)[(c) in the case of a non-resident, being a person engaged in the business of running a



04. RESEARCH BOX

RESEARCH BOX UTILITY.

‘Research Box’ utility facilitates easier and efficient research work by tax professionals

With this tool you can Save all your research work at one place with an option to Print & Share it

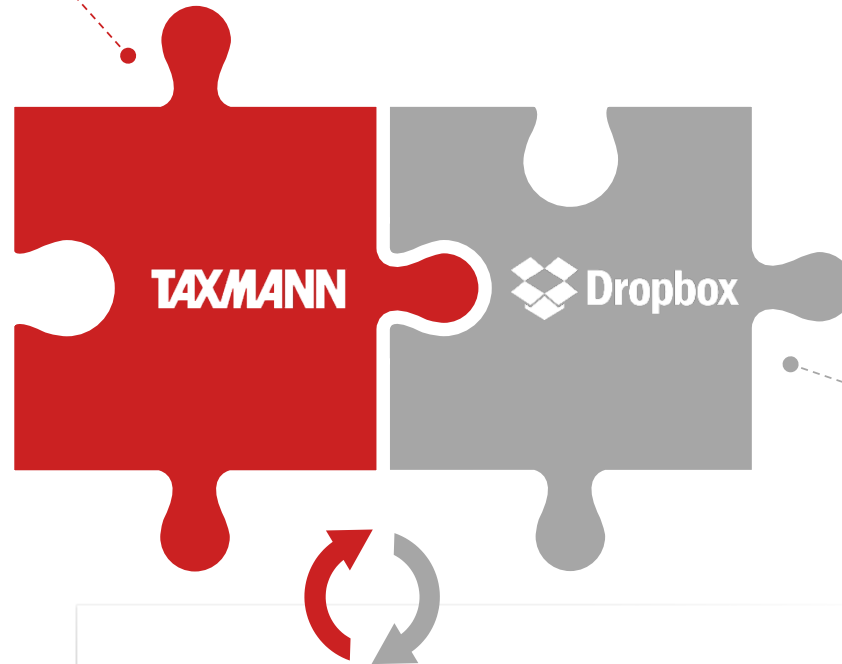
It’s a ‘File & Folder’ utility where you can make folders and organize your research work at one place

It automatically creates the sub-folders to categorize the documents into Case-Laws, Articles, Acts & Rules, Circulars, etc.

It comes with several useful features, *inter-alia*, marking a document as Favourite, placing Bookmarks or Sticky Notes in a document, 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 us to navigate through the document at our 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 Income-Tax

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, Corporate Laws, 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

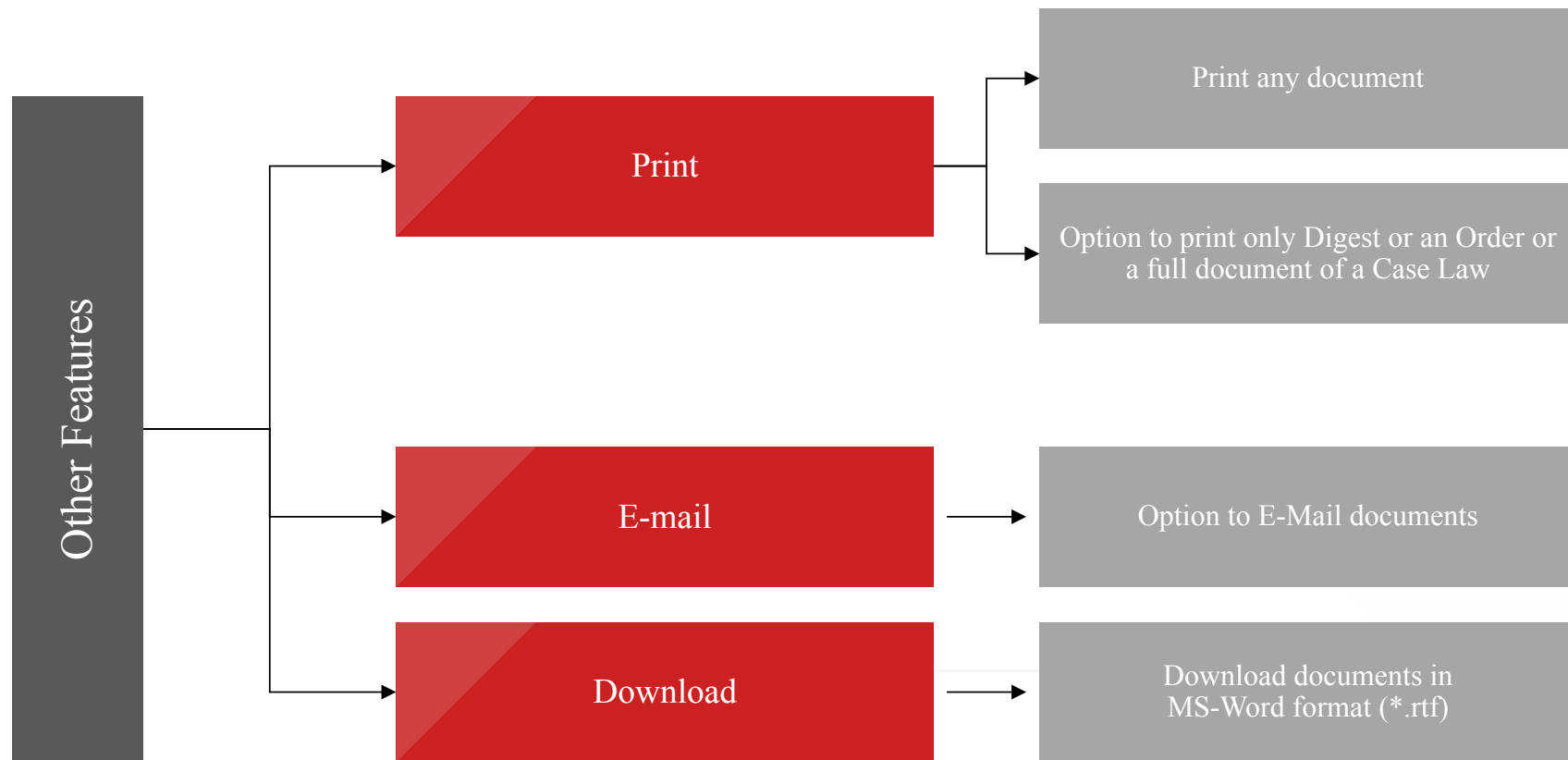
- A Daily email service to provide the analysis of most important story of the day.
- Provides information about all updates in GST.



Daily Tax Digest

- A Daily Bulletin for all Case Laws and Statutory Updates reported at www.taxmann.com
- 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
- 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.

OTHER FEATURES.



THANK YOU



TAXMANN