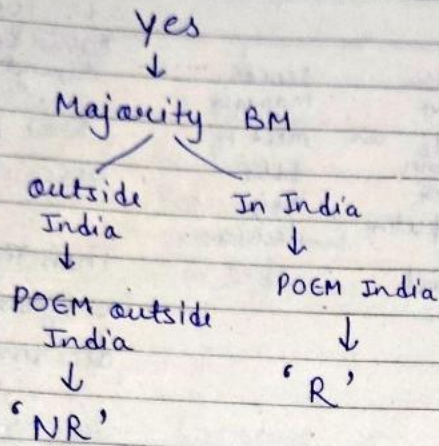


* Company → POEM → ABOI



NO
↓
Hindi AB in India
↓
Assessing officer will decide
- at

Guidelines Principles

Where the Board meets & takes decisions
↓

Mere formal meeting is not sufficient
↓

If Powers have been delegated
↓

The location of such Committee members is to be checked.

Check location of Company's H.O.
↓

Following things are to be considered :-
↓

~~P.T.O.~~

(Page turn over)

(authority has been given to take decision)

single location

Multiple location

Such location is known to public as H.O.

Senior manager are Primary based HOME

Location where they return after completing the travel

Senior manager meet to take key decisions

Senior managers are too much ~~decentralised~~ decentralised

Not possible to ascertain H.O.

Then H.O. would be ignored for deciding.

* Use of Modern Technology :-

where persons taking decisions are majority of them resides.

secondary factors

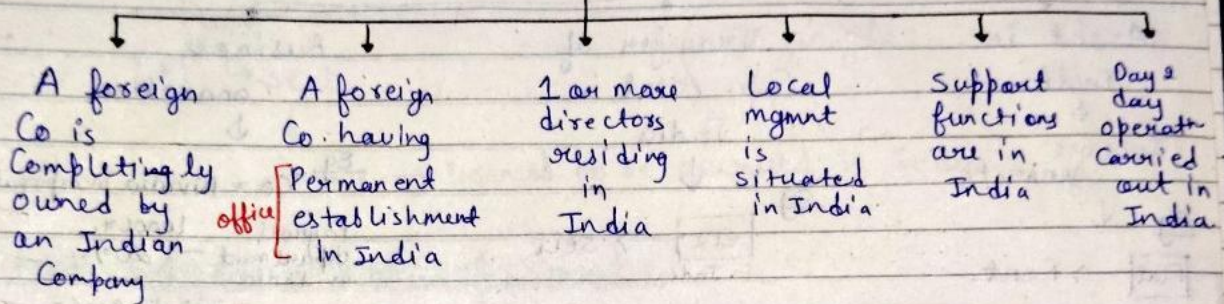
2 factors.

Location where the main activities are carried out

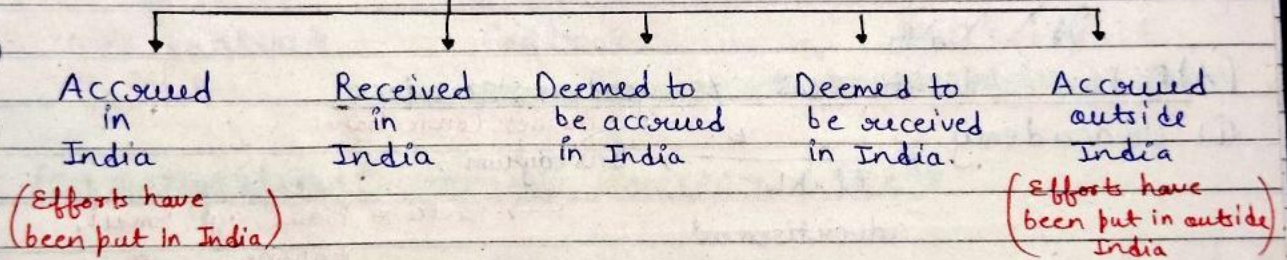
or

where the Books of A/c are kept

Decision is not to be taken on the basis of checking Individual facts line :-



* Types of Income :-

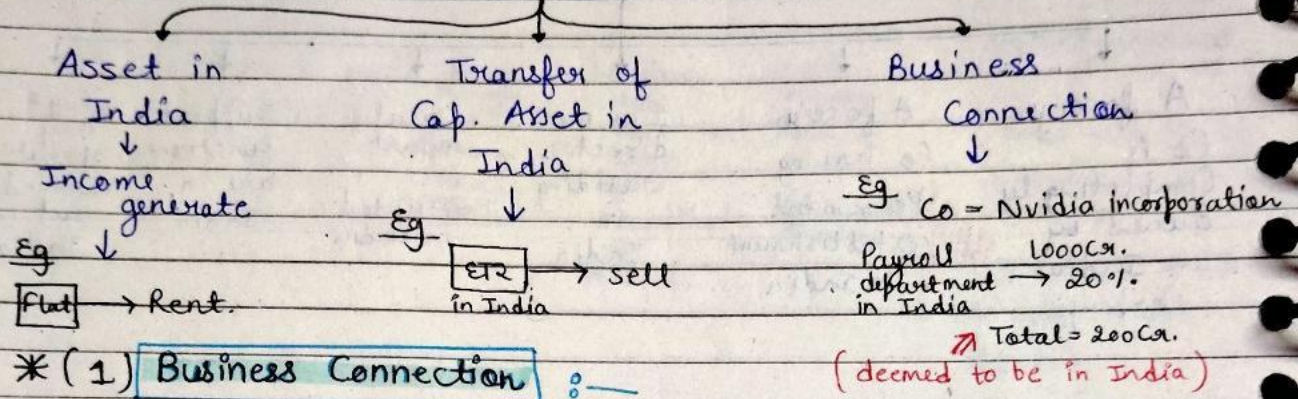


Deemed to be received in India :-

eg:- (i) Black Money - undisclosed

Lec 8 31 Jan

* Income deemed to accrued in India :-



* (1) Business Connection :-

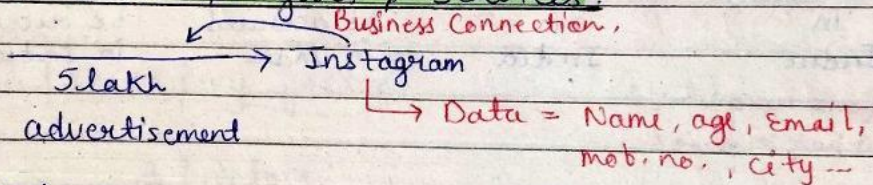
Example :-

Pg 2.26 - 2.27

Data

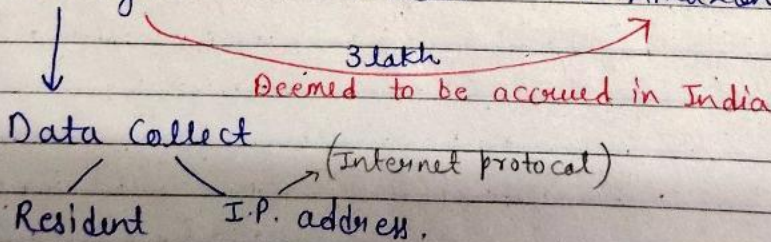
(A) Data / Advertisement & goods & services.

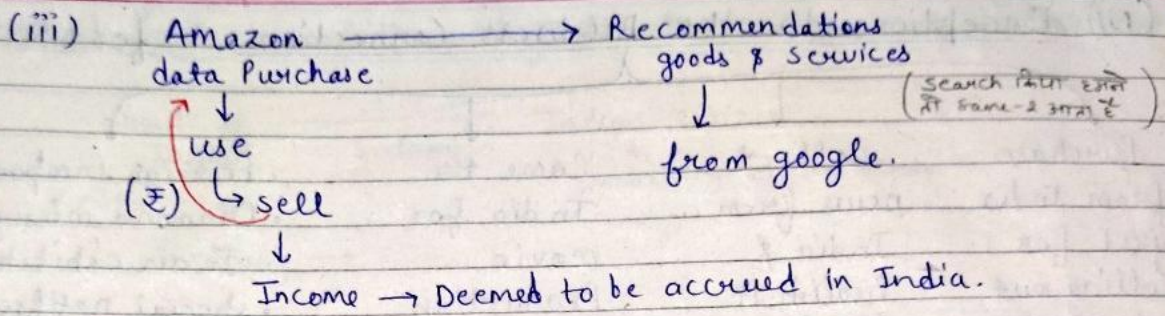
(i) Unacademy



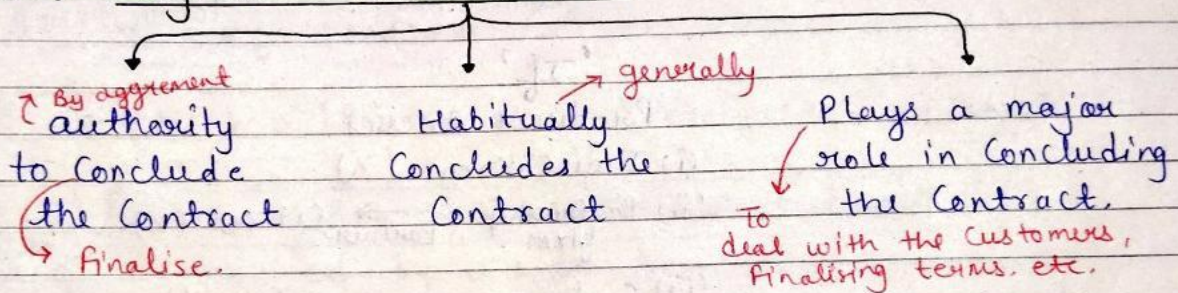
Advt. ← Resident
IP address use Internet service provider in India.
(Internet Protocol)

(ii) Instagram → sell → Amazon





(B) Agent → Non-Resident



(C) Significant economic Presence (S.E.P.)

