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CASE STUDY TO DETERMINE TAXABILITY OF NR, UNDER IT ACT & DTAA

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25.2 Analysis *533*

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25.4 Question 2. Does the JV Co. constitute the BC and PE of know-how LLP in India? *536*

25.5 Question 3. Taxability of the secondee in India - What amount will be taxable in India? Who will be liable to withhold taxes under section 192 of the IT Act, 1961 and section 392 of the IT Act, 2025 Cost 1 April, 2026? *540*

25.6 Question 4. Will the secondee be required to file tax return in India? *544*

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25.8 Question 6. How will the technical services fee be taxed in India? *548*

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25.12 Question 10. Whether the transfer of interest in know-how LLP by the UK resident 2 to its Netherlands subsidiary would attract any capital gains tax in India *557*

25.13 Question 11. What is the residential status of the secondee in India in all the years that he has been seconded to the JV Co.? *561*

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