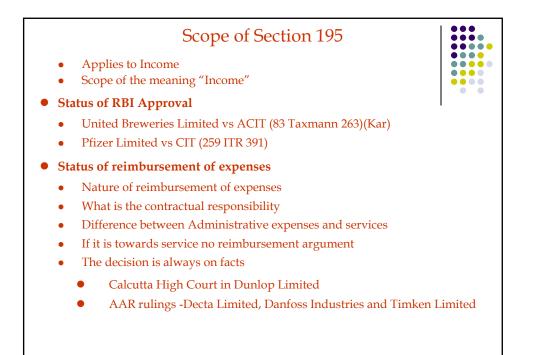


	Scope of Section 195			
An	<u>y person - Meaning</u>			
•	Section 195- refers to any person			
•	 The definition of "person" under section 2(31) includes Individual, HUF, Company, firm, AOP, local authority, and every artificial judicial person 			
	Payments from resident to non-residents – provisions appl	icable		
	Payments from non-residents to non-residents			
	 SC in Electronics Corporation of India Limited (183 ITR 43) AAR in P-13(228 ITR 487) 			
	Payments from Branches of foreign company to non-reside	nt		
	 Circular no 740 dated 17-4-1996 Special Bench decision in ABN Amro Bank (98 TTJ 295) Citi Bank vs CIT (259 ITR 377) 			
	Does it apply in respect of payments by agents			
	 Post 1-6-1987 it applies 			



	Scope of Section 195	
Marketing fees/agency Commission		
•	Circular no 63 dated 23 rd July 1969 CIT vs Toshoku Limited (125 ITR 525)	
Payı	ment of Salaries	
•	195 is not applicable HCL Infosystems Limited vs CIT (274 ITR 261) (Del)	
Payı	ment of Royalty and Technical Services	
•	9 (1) (vii) vs DTAA DTAA shall apply if it is beneficial	
Res	ponsibility of person paying	
•	SC in Transmission Corporation Case (293 ITR 587)	
Rate	es in force	
•	DTAA rates vs Finance Act rates whichever is more beneficial	

