Final DT

MTP- ① → 27 MCQs 15 Descriptive

Transfer pricing

① general principles of T.P.
Applicability : · Int. transaction (+)
(MCQ) · Associated Ent.

② methods of determination of ALP:
· Practical → 10 marks Solving → Steps

** ③ Range Concept / Arithmetic means / multi-year data : practical

Remedy → ④ APA / Safe harbour / DRP / MAP
Nov. 20

· Case studies

⑤ Secondary Adjust : 92CE

Amendments (+) (+) New notifications

Documentation, penalty ⑥ CBCR + masterfile + penalty for non compliance

Penalty

- (A)
  - 270A
  - → 271AAB
  - → 271AAA
- (B) Cash default
  - 269SS
  - 269T
  - 269ST
- (C) Penalty on TP.
- (d) penalty on TDS/TCS default

N.R : (1) Residential Status:

- (I)
- (Co)

(2) Sec. 9

- 9(1)(i)
  - Business Connection
  - Indirect transfer
  - → (+) Sec. 195
- 9(1)(v)/(vi)(vii)
  - Int + 115A
  - Royalty, FTS + 115A v/s 44DA
  - (+) 9(1)(viii)

(+) Sec 90/91 / Rule 128