

India TV Signal Satellite Transmission Transnational Income Tax Case Analysis

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Abstract: 2011 Years Delhi higher court in, Asia Satellite the company tax case in established of referee view of India Court Trial TV signal satellite transmission transnational income class cases has important influence. At present India judge common think foreign satellite the company only responsible for maintenance track on the satellite don't of in India implementation management activities; legal significance on the "Means" Rights of transfer "Foreign the company if not implementation transfer satellite use of behavior the its satellite transmission service of income cannot be found for concession fee.

Keywords: India Income Tax Law Multinational Business Profit Concession fee TV signal satellite transmission transnational income

On the first 9(1)(I) Section of the application. CIT () Think and Delhi higher court and ITAT Tit-for-tat. Is the although, Asia Satellite the company down transmission of signal and India have certain of collar "Of definition. Higher Court think concession fee definition the package soil associated but signal by outside India a satellite run location in printed including "Program" Is refers "In program related rights of transfer". Go of overseas, Asia Satellite the company of business activities are in India Overseas implementation hair the by, Asia Satellite the company control, so, Asia Satellite the company reserves the right to so can't that the company of income and India have business contact can't root satellite of control. In other words, Asia Satellite the company only the customer provide according to the India Income Tax Law of the first 9(1)(I) Section will its income "As service and not authorized customer "with program. So higher court decision, Asia

However then the appellant and put forward a new ideas that its on 2004 Years will monitoring equipment demolition. The fact is not tax investigation by the competent authorities and mentioned so the case back to tax organs.

Because this case part fact can't decision not clear how to that monitoring equipment provide service of range, also no definition appellant income of properties What is establishment have to, concession fee or technology service charge and the appellant whether in India with permanent institutions.¹⁴ But in accordance with the tax organs of position is hope will monitoring cognizance for place style Permanent Institutions to Will permanent institutions of income that for business profit to tax. By analysis the referee instruments the author think if the appellant not put forward has demolition equipment of new ideas decision results very may the tax organs of view be support.

Think contract of properties not rental contract the company not transfer satellite of use and so on.

After analysis found that 2011 Years, Asia Satellite the company case after India Court Trial TV signal satellite transmission transnational income of that basic on the maintain the Delhi Higher Court of position:

The first on can according? "Business Contact" Terms or permanent establishment to taxpayers tax. If foreign satel-

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lite the company only responsible for maintenance track on the satellite the can't that foreign the company in India engaged in business activities. But if foreign the company in India in installation have equipment the should be that its in India engaged in business activities.

The second so-called "Satellite transponder rental contract" The essence of General is service contract and non-rental contract. Legal significance on the "Certain with" Rights of transfer "Unless customer have the right to Operation satellite, according to own of objective "with or transmission data capacity to third-party the implementation of satellite of independent control, or can't that customer in legal significance on "with the satellite or satellite program can't will TV signal satellite transmission transnational income that for concession fee.

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3. If. Satellite Communication System Monitoring Equipment. India, taxpayer. rendering services. India kpmg tax news flash <https://home.kpmg.com/content/dam/kpmg/pdf/2016/07/KPMG-Flash-News-Intelsat-Global-Sales-and-Marketing-Ltd-2.pdf>
4. Related provisions for the first 9(1)(VI) Section the first (III) A: "with patent, invention, model, design, secret prescription or program or trademark or other similar property.
5. Which "Business" Focus on In-profit for objective of foreign activities, "Business Activities" The including internal management and external activities. But this two in international tax law in distinguish meaning not.
6. Free Heart Syndrome is refers to legal don't pre-set mechanical of rules to constraint judge and by Judge according to experience law, logic rules and own of rational conscience, for specific case to the evidence and fact-finding.
7. New insert of comment 6 Department of for the first 9(1)(VI) Section the first (III) A: "with patent, invention, model, design, secret prescription or program or trademark or other similar property.
8. times Global Broadcasting Co. Ltd. V. dcit. ITA No. 5868/Mum/2010 13 Years Start Date 2012.
9. B4U International Holdings v. dcit ITA No. 3326/Mum/2006 28 May 2012.
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11. INTELSAT Global Sales, Marketing Ltd v ITO, ITA No.1070. 1074 & 1621/MDS/2010,156 2/MDS/2011,2246/MDS/2012,470/MDS/2014,432/MDS/2015 & 516/MDS/2016 assessment: 2002-03. 2012-13.