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Swiss residents who transfer shares of companies resident in India will now have to pay capital gains tax in India, according to the protocol amending the existing double taxation avoidance agreement (DTAA) between India and Switzerland, (2000) 55 TR 105

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DIRECT TAXES :: (iii) The lock-in period of five years shall be reduced to three years for investment of capital gains in bonds of NHAI and NABARD under section 54EC. I further propose to raise the limit of investment in infrastructure bonds for rebate under section 88 from Rs. 10,000 to Rs. 20,000. (iv) To further promote housing activity, I propose to raise the limit of deduction of interest payable in acquiring self-occupied properties from Rs. 75,000 to Rs. 1 lakhs. (ix) Exemption limit of tax at source on non-bank deposits is

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TAXATION OF CAPITAL GAINS - Capital Gains- Exemption under sec. 54 - Residential house - By Shyam Sunder Mansinghka.

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TAXATION & FINANCE - Exemptions from capital gains -by Laxmikant Sheth

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In the case of B & A Plantations & Industries Ltd. vs. CIT (2001) 117 Taxman 323 (Gauhati) the assessee took on lease a newly built premises on a nominal rent for office purpose and incurred an expenditure of Rs. 5,14,508 on the following :

- (a) Construction of wall, partition, etc., plastering thereof;
 - (b) German wall paper ;
-

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Case for allowing set off long - term capital loss against short against short term capital gains in certain cases.

- M. Krishnan. (2002) 177 CTR 46

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(2002) 257-6 ITR 44

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Income-tax Act, 1961 : Notification under section 193, proviso (iib):
Tax not to be deducted at source on interest payable on
NABARD Capital Gains Bonds Notification No.S.O. 1780, dated 7th May, 202.
In exercise of the powers conferred by clause (iib) of the proviso
to section 193 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the

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Transaction between holding and subsidiary companies - capital gain tax implication of - Minu Agarwal. [2003] 179 CTR 5

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In this regard, representations have been received, especially from various vocational and computer training institutes, against this proposed levy. I would like to assure the House that these and other suggestions will be taken into consideration before new service tax levies are given effect to.

Some Hon'ble Members, as also some trade representatives, have expressed apprehensions that the withdrawal of exemption from service tax, arising from payment received in

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[2002] 122 Taxman 255

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Capital gains - Exemptions - Section 54E to 54F - Shyam Sunder Mansinghika - [2002] 122 Taxman 255

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An analysis of some decided cases relating to taxation of capital gains - Deepak Bansal - [2002] 123 Taxman 244 (Art.)

"Whether sale of land and the building constructed thereon can be treated as separate sale agreements for the purpose of computing capital gains.

* If one considers the decision rendered in the case of Asstt. CIT vs. Sekhar Gupta [2001] 1979 ITD 192

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Comptroller & Auditor General's report non-impletation of the supreme court's decisions concerning income tax - A worrisome situation -

"The examples given show that in one case the assessee was wrongly allowed deduction u.s 80HHC for profits from export of iron ore and chips."

" The supreme court had held [Southern Switchgear Ltd. vs. CIT & Anr. (1998) 150 CTR (SC) 679 :

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Landmark Cases :- There is yet another decision on the same issue directly arising out of application of section 45(4) of the Act. Capital gains on dissolution of a firm was exempt under section 47(ii) of the Act. Section 47(iii) (b) exempts distribution to partners on dissolution prior to 1st April, 1987. The rationale of the decision, that there is no transfer upon a change in constitution holds good in view of the precedents listed in earlier paragraphs. Even in the light of section 45(4), distribution of assets on settlement of accounts with the

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Landmark Cases:- Short term or long term :- The view that where a property consists of land and superstructure, the superstructure having been put up within three years, the sale proceeds will have to be bifurcated between what pertains to land and building separately, has now the approval of the Kerala High Court in CIT v. Smt. Lakshmi B. Menon [2003] 264 ITR 76 following the view already taken by the Rajasthan High Court in CIT v. Vimal Chand Golecha [1993] 201 ITR 442 and the Madras High Court in CIT v. Dr. D.L.

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The legal representative cannot be differentiated from the assessee for the purposes of income taxation. So, if the assessee dies after transferring his property and his legal representative invest the capital gains earned from such transfer in another residential property within the stipulated period, the benefit of section 54 shall be attracted to the capital gains earned by the deceased even in the hands of the legal representatives.[2004]139 Taxman 153

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