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Foreign companies' obligation to file tax return in India

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Introduction

The Income-tax Act, 1961 ('**Act**') seeks to charge tax on the total income of every 'person'. The Act contains separate codes for determining the income taxable in India, the rate of tax thereon, etc. as well as a separate code of procedural requirements like registration with the Indian Revenue Authorities, obligation to file annual returns, etc.

While a person resident of India is liable to tax in India on income earned anywhere across the global, a non-resident (including a foreign company[1]) is taxable in India only on the income accruing or arising in India or received in India[2]. The income earned in India is then subjected to tax based upon various criteria. In a few cases, the income is eligible for exemption from taxation too – either under the Act itself, or under the terms of Double Taxation Avoidance Agreement ('DTAA'/ 'Treaty') entered into with various countries[3].

On the procedural aspect, the Act requires every company to furnish an annual return of income. A 'company'[4] is defined to include a foreign company. In this background, one of the issues which has been of wide interest and contemplation is, whether a foreign company is liable to file an annual return of income in India.

Scheme of furnishing return of income in India

Section 139(1) of the Act requires every company to furnish a return of its income for the previous year. Section 2(17) of the Act defines a 'company' to mean 'any body corporate incorporated by or under the laws of a country outside India', amongst others. Thus, under the Act, a company includes a foreign company. Consequentially, strictly reading Section 139(1) with Section 2(17), every foreign company is required to furnish a return of its income. This requirement of filing a return of income, however, has to be read with Sections 4 and 5 of the Act. That is, if a foreign company does not have any income accruing or arising in India, then, no purpose is served by asking a foreign company to file a return of income in India. To extend it further, even if the Legislation casts an obligation on a company not having any connection in India, to file a return of income in India, non-compliance of such regulation would have no equitable or practical remedy. The moot question, however, is whether a foreign company is liable to file a return in India. when the foreign company has earned income from India, but the income is not liable to tax, either because of an exemption under the Act or on account of the beneficial provisions of the DTAA.

[1] Section 6(3) of the Act: A foreign company is said to be a non-resident in India if, in the concerned year, its place of effective management is not in India. The 'place of effective management' means a place where key management and commercial decisions that are necessary for the conduct of business of an entity as a whole are, in substance made.
[2] Or deemed to accrue or arises in India or deemed to be received in India.
[3] Section 90 of the Act empowers the Central Government to inter alia enter into a double taxation avoidance agreement with the Government of any foreign country. Sub-section (2) provides that a taxpayer shall be governed by the provisions of the Act or the DTAA, whichever is more beneficial to the taxpayer.
[4] In Section 2(17) of the Act.

To partly resolve this controversy, sub-section (1C) of Section 139 of the Act was introduced by Finance Act, 2011 (w.e.f. 1.6.2011), empowering the Central Government to exempt any class or classes of persons from the requirement of furnishing a return of income. Pursuant thereto, the Central Government has, *vide* Notification No. 119 dated 11.10.2021, exempted certain class of persons from the requirement of furnishing a return of income under section 139(1) of the Act from assessment year 2021-2022 onwards, subject to the fulfilment of certain conditions[5].

It is highlighted that the transactions and the income earned therefrom referred to in the aforesaid notification are exempt from income-tax under the Act[6]. That is, the Central Government has done away with the requirement of filing of return in the certain cases of income which are in fact not liable to tax in India. The question that therefore arises is whether the corollary to this also holds true i.e., whether where a foreign company which has earned income in India, but such income is not liable to tax in India by virtue of some exemption, the foreign company is liable to file a return of such income in India.

[5] (I) A non-resident, including a foreign company who has income in India other than the income from investment in the Category III Alternative Investment Fund located in any International Financial Services Centre, all the units of which are held by non-residents, and (II) A non-resident, being an eligible foreign investor who has transacted only in capital asset referred to in section 47(viiab) of the Act, which are listed on a recognised stock exchange located in any International Financial Services Centre and the only income earned in India is the consideration on transfer of such capital asset which is paid or payable in foreign currency. The same are subject to the condition that the said person is not required to take a Permanent Account Number ('PAN') under section 139A of the Act r.w.r. 114AAB of the Income-tax Rules, 1962.

[6] Either under section 47 or section 10(4D) of the Act.

Independent of this exemption, sub-section (5) of Section 115A of the Act[7], which prescribes rate of tax on dividends, royalty and technical service fees in the case of a foreign company, exempts a foreign company from furnishing a return of income if the following conditions are satisfied:

- The assessable income under the Act, during the previous year, consists only of income from dividend, interest, royalty or fees for technical services, and
- The tax deductible at source thereon under the provisions of the Act has been deducted, where the rate of tax deduction is not less than the rate prescribed under section 115A of the Act.

In view of Section 115A(5) of the Act, the question that arises is whether a foreign company is liable to file a return of its income comprising of dividend, interest, royalty or fees for technical services even if the said incomes are exempt from taxation under the DTAA or where the tax has been deducted as per the rate of tax under the DTAA which is lesser than rate of tax prescribed under Section 115A(5) of the Act.

Filing of return of income: Liability of a foreign company

The questions raised in the foregoing paragraphs can broadly be analysed by classifying them as under:

[7] Similar provision is contained in section 115AC(4) of the Act w.r.t. income by way of interest on bonds of an Indian company or of a public sector company, purchased in foreign company, and income by way of dividends on Global Depository Receipts, where tax has been deducted as per the rate under the Act.

When there is income accruing or arising in India but the same is not liable to tax on account of an exemption under the Act

The two possible views in case of an income accruing or arising to a foreign company in India but not being liable to tax on account of an exemption under the Act, are briefly explained in the subsequent paragraphs.

Section 139(1) of the Act requires every company and a firm to file a return of its income. However, specific exemptions have been provided to foreign companies from filing of a return under the Act in certain cases where the income referred to is income exempt from taxes under the Act. That is, though the income is earned in India, there is no liability to pay taxes on the same, and yet, a specific provision exempting from the filing of return has been provided for under the Act.

Further, Section 139(1) also requires every person other than a company to file a return, if their total income which is assessable under the Act during the previous year exceeds the maximum amount which is not chargeable to income-tax. It is pertinent to note that section 139(1) uses the phrase 'furnish a return of his income' in respect of companies, amongst others. The phrase is not qualified by any condition as to the chargeability of the said to tax under the Act, as in the case of other persons. Meaning thereby that the income earned or received in India shall be covered within the meaning of the phrase, irrespective of whether such an income is liable to tax or not. Therefore, one view could be that when a foreign company has an income accruing or arising in India but the same is not liable to tax under the Act, even then, the foreign company is under an obligation to file a return of its income so accrued or arisen in India.

One may, however, argue that the specific exemption granted to the foreign companies from filing of return of income in India in certain cases is merely out of abundant caution in respect of such incomes of foreign companies. Further, that there no 'Nil' tax slab in the case of a company exempting its income to some extent from the chargeability of tax. Therefore, there is no condition, as is attached to the filing of return in other cases, provided in case of a company. Having said so, it may be argued that when no income of the foreign company is liable to tax in India, it is not liable to file a return of its income which is accruing or arising in India. When there is no tax liability, the compliance with the procedural provisions becomes redundant.[8]

When there is income accruing or arising in India which is liable to tax under the Act but is exempt from taxation under the DTAA

As aforesaid, there may be a scenario where the income earned by a foreign company in India is liable to tax under the Act but may be exempt from tax in India under the DTAA. The two possible views in such a case are briefly explained in the subsequent paragraphs.

The Authority for Advance Rulings ('AAR') in *Veneburg Group*, In re [2007] 289 ITR 464 and others, have held, on the issue of filing of the return by a foreign company whose income is exempt from tax under the DTAA, that Section 139 and other sections are merely machinery sections to determine the amount of tax and that there would be no occasion to call a machinery section in aid where there is no liability at all. And therefore, there is no requirement to file the return of income by such foreign companies. The AAR in holding so relied on *Chatturam* v. *CIT* [1947] 15 ITR 302 (FC). In *Chatturam* (supra),

[8] Veneburg Group, In re [2007] 289 ITR 464.

the Federal Court in a different context observed that 'The liability to pay the tax is founded on Sections 3 and 4 of the Income tax Act, which are the charging sections. Section 22 *[casted as section 139 under the 1961 Act]* etc are the machinery sections to determine the amount of tax'.

Therefore, in one view, the DTAA provisions being more beneficial to the foreign company shall override the provisions of the Act and thus, Section 139(1) requiring the company to file a return of income shall not be applicable to such a company.

However, subsequently, the AAR in *VNU International B.V.*, In re [2011] 334 ITR 56 (AAR), while ruling on the identical issue[9], noted that the Legislature in its wisdom has, while casting obligation to file return of income by a company, omitted to include the expression 'exceeded the maximum amount which is not chargeable to income-tax'. Further, as per the third proviso, every company is required to file its return of income, whether it has an income or a loss. That a foreign company is covered within the definition of a company under Section 2(17) of the Act. It also took note of the fact that where it is not necessary for a non-resident to furnish return under Section 139(1) of the Act, the statute has specifically provided. It thus held that there is an obligation to file return of income by a foreign company on the income earned in India, even though the resulting tax is Nil on account of the applicability of DTAA.

Further, as regards the reliance placed on *Chatturam* (supra), it may be noted that the observation was that the liability to pay tax can only be as per sections 4 and 5. One may argue that what is contemplated under Section 139(1) is only to furnish a return of income; it does not contemplate the payment of taxes thereof and thus, he payment of taxes is still governed by the charging provisions.

Therefore, another view could be that when a foreign company has an income accruing or arising in India which is liable to tax under the Act but is exempt from taxation under the DTAA, even then, the foreign company is under an obligation to file a return of its income so accrued or arisen in India. That, the same shall also be applicable where the income of a foreign company comprises of dividend, interest, royalty or fees for technical services and the said incomes are exempt from taxation under the DTAA or the tax has been deducted as per the rate of tax under the DTAA which is lesser than rate of tax prescribed under Section 115A(5) of the Act.

Conclusion

As afore stated, there are two possible views in relation to the filing of return of income by a foreign company when it has some income accruing or arising in India, but which is not taxable in India, either by virtue of the exemption under the Act itself or under the DTAA. We are yet to see as to how the Indian Courts shall interpret the provisions and analyse the factual circumstance, and the view they would ascribe to.

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[9] Also see, Castleton Investment Ltd, In re [2012] 24 taxmann.com 150 (AAR – New Delhi).

Notifications and Circulars

Notice under Section 148 of the Income Tax Act – Guidelines issued

The Government *vide* the Finance Act, 2021 introduced a new re-assessment regime by amending Sections 147 to 151 and inserting Sections 148A and 151A of the Income Tax Act, 1961 ('**IT Act**') w.e.f. 1 April 2021. With a view to implement the reassessment scheme in a better and efficient manner, the CBDT has issued internal circulars *vide* F. No. 299/10/2022-Dir(Inv.III)/611 and 647 dated 1 August 2022 and 22 August 2022 providing guidance to the income-tax authorities for the issuance of notice under Section 148 of the IT Act. Some of such instructions are as under:

- Information suggesting that the income chargeable to tax has escaped assessment should be in compliance with Explanation 1 to Section 148 of the Act
- AO to undertake enquiries on any 'information' received/ available with him only with the prior approval of 'specified authority'
- If the Assessee requests for a personal hearing, then the same ought to be granted
- AO bound to consider the reply of the Assessee furnished pursuant to SCN u/s. 148A(b) of the IT Act and pass a speaking order u/s. 148A(d) of the Act with prior approval of the 'specified authority' as provided u/s. 151 of the Act
- In case of an audit objection, the instructions/ guidelines/ SOPs shall be adhered to by the AO
- AO may assess/ reassess the income in respect of any other issue during the proceedings, irrespective of non-compliance u/s. 148A w.r.t. that issue
- Information available on database portal of the IT Dept shall be verified by the AO before initiating re-assessment proceedings

Covid-19 tax exemptions – Documents required to be furnished by employees, specified

Vide Finance Act 2022, w.e.f. 1 April 2020, a new sub-clause (c) to clause (ii) of the first proviso to Section 17(2) of the Act was inserted to provide that any expenditure in respect of any illness relating to Covid-19 incurred by the employer on behalf of employee or his family member would not be treated as perquisite in the hands of the employee.

Vide Notification No. 90 of 2022 dated 5 August 2022, the CBDT has notified list of documents which are required to be submitted by the employee to the employer, for availing the benefit w.e.f. 1 April 2020:

- Covid-19 positive report, or medical report if clinically determined to be Covid-19 positive through investigations,
- All necessary documents of medical diagnosis or treatment for Covid-19 or illness related to Covid-19 suffered within six months from the date of being determined as Covid-19 positive, and
- Certification in respect of all expenditure incurred on such treatment of the employee or any family member.

Covid-19 tax exemptions – Conditions to be satisfied, notified

Vide Finance Act 2022, w.e.f. 1 April 2020, two new clauses, (XII) and (XIII) were added to the first proviso of Section 56(2)(x) of the IT Act to provide that the receipt of those sums shall not be treated as 'income from other sources'.

- Clause (XII) provides that any receipt of sums in respect of any illness relating to Covid-19 by an individual for himself or his family member would not be treated as income in the hands of the recipient.

  Vide Notification No. 91 dated 5 August 2022, the CBDT has notified conditions to be satisfied for claiming tax exemption of sums received due to Covid-19 illness:

  - Covid-19 positive report, or medical report if clinically determined to be Covid-19 positive through investigations
  - All necessary documents of medical diagnosis or treatment for Covid-19 or illness related to Covid-19 suffered within six months from the date of being determined as Covid-19 positive, and
  - Statement in Form No. 1 with details of amount received for expenditure actually incurred in respect of such treatment, within a period of nine months from the end of financial year in which the amount is received or 31 December 2022, whichever is later
- Clause (XIII) provides that any receipt of sums in respect of any illness relating to Covid-19 incurred by a family member of a deceased person from the latter's employer or any other person (up to INR 10 lakh), where the death of the person is due to Covid-19 and the payment is received within 12 months of the death, would not be treated as income in the hands of the recipient.

  Vide Notification No. 92 dated 5 August 2022, the CBDT has notified conditions to be satisfied for claiming tax exemption of sums received due to Covid-19 death:

  - Death should have taken place within 6 months from the date of testing positive or from the date of being clinically determined as Covid-19 case
  - Covid-19 positive report, or medical report if clinically determined to be Covid-19 positive through investigations
  - Medical report or death certificate, stating the cause of death to be related to Covid-19
  - Statement in Form A with details of amount received by the family member, to be furnished within 9 months from the end of financial year in which the amount is received or 31 December 2022, whichever is later.

Charitable entities – Books of Account and other documents to be maintained

Finance Act 2022 substituted 10th proviso to Section 10(23C) and Section 12A(1)(b) of the Act to provide that if the income of a person registered under the said sections exceeds the maximum amount not chargeable to tax, then such person is required to maintain books of accounts and other documents.

Vide Notification No. 94 dated 10 August 2022, the CBDT has inserted a new Rule 17AA to the Income-tax Rules, 1962 ('**Rules**') to provide that the persons registered under Section 10(23C) or 12A of the Act are required to maintain books of accounts, other documents and records in

written form or in any other digital form. Further, these documents should be kept at their registered office or if kept at other place then intimation to the jurisdictional Assessing Officer is to be made within 7 days. These documents are required to be maintained for a period of at least 10 years unless the case is reopened u/s. 147 of the Act, in which case, the documents have to be maintained till the finalization of assessment.

Amongst others, the following are required to be kept and maintained by a charitable entity:

a) books of account, including cash book, ledger, journal, copies of bills or counterfoils of receipts, original bills and receipts, and any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected

b) books of account for business undertaking referred to in Section 11(4) of the Act

c) books of account for business carried out other than the business undertaking referred to in Section 11(4) of the Act

Charitable entities registered under Section 10(23C) – Options notified for setting apart funds

Finance Act 2022 inserted Explanation 3 to 3rd proviso to Section 10(23C) of the Act to provide an option to charitable entities registered under the section, for setting apart their income which is short of 85% application, provided certain conditions are met. One of such conditions is to furnish a statement in prescribed form and manner to the AO stating the purpose for accumulation of such income.

Vide Notification No. 96 dated 17 August 2022, the CBDT has substituted Rule 17 of the Rules and prescribed Form No. 9A for filing of application for the purpose of exercising the option and Form No. 10 for the statement of accumulation of income. Both the forms are required to be furnished electronically before the expiry of time for furnishing the return of income under Section 139(1) of the Act.

Refund of TDS paid under Section 195 – Procedure notified

Finance Act, 2022 inserted a new Section 239A to the Act providing that the payer can claim refund of TDS, where pursuant to an agreement, TDS under Section195 of the IT Act is borne by the payer and after paying such tax, claims that no tax was required to be deducted.

Now CBDT has *vide* Notification No. 98 dated 17 August 2022 inserted Rule 40G to prescribe Form No. 29D for claiming refund of such TDS paid. In order to claim the refund, the rule prescribes that a copy of agreement and form are to be presented by the person claiming for refund or his authorized agent.

Ratio Decidendi

Second Show Cause Notice issued under Section 148A(b) when valid

The re-assessment proceedings in the case of the Assessee were initiated under the old re-assessment regime for the AY 2013-14. Subsequently, in view of the order of Supreme Court in *Ashish Agarwal* [2022] 444 ITR 1, the Assessee was issued a letter deeming the notice dated 19 April 2021 as SCN under Section 148A(b) of the Act. Pursuant thereto, the Assessee filed her response *inter alia* seeking for the complete information. The AO then issued 2nd SCN with detailed information, in continuation of 1st SCN, on 23 June 2022. Ultimately, the AO issued the order under Section 148A(d) on 22 July 2022.

The issue before the High Court was whether the 2nd SCN issued beyond the statutory time period for AY 2013-14 (i.e., 30 June 2021) was valid. The Court observed that the object of Section 148A of the Act is for the Revenue to provide specific material and information so that a meaningful response at the stage of inquiry under Section 148A(b) of the Act can be obtained from the Assessee. In view of the above and pursuant to specific request of the Assessee for detailed particulars, the 2nd SCN issued in continuation of the 1st SCN was held to be valid. [*Saroj Chanda* v. *ITO* – Order dated 30 August 2022 in W.P.(C) 11676/2022 and CM APPL. Nos. 34738-39/2022, Delhi High Court].

Payment to AE for purchase of open-source software subscription for reselling does not amount to royalty or FTS

The Assessee was engaged in the business of marketing, promotion and distribution of subscriptions to customers in the Indian market. The subscriptions enabled the subscribers to avail support services for the 'open source' software and free access to the same. The Assessee provided support services to the customers for the subscriptions so purchased by them from its AE. The Assessee entered into contracts with customers for period of 1-7 years and accounted the revenue for future services as 'unearned income' in accordance with Accounting Standard – 9. The issues raised in the present case was whether the payment made by Assessee to its AE was in the nature of 'Royalty' or 'FTS' u/s. 9(1)(vi)/(vii) of the Act.

The Assessee contended that subscriptions enable support services to customers for an open free source and there are no licensing fees for the use of, or the right to use, such software. Further, the payments are not towards sale of software as the same is open-source software and is freely available in the public domain but towards sale of subscriptions which enable the subscribers to avail support services for such open-source software.

The ITAT held that the payments made by the customers was for the support services and not for the use of software and therefore, the payment was not royalty. The Tribunal was also of the view that the payment cannot be treated as FTS as were not of any kind made to any person in consideration for services of managerial, technical or consultancy nature. It noted that the foreign entity did not provide any service to assessee. [*Red Hat India Pvt. Ltd*. v. *DCIT* – Order dated 28 July 2022 in ITA No. 5831/2017, ITAT Mumbai].

Depreciation on cars purchased in the name of Directors allowable

The Assessee purchased two cars in the name of the directors of the company. The Assessee claimed depreciation in respect of these cars in the block of assets. The AO disallowed 20% of the depreciation claimed on the ground that the Assessee had failed to furnish the logbook and therefore that the personal use of the car was not ruled out.

On an appeal to the ITAT, the ITAT noted that in order to claim depreciation u/s. 32, the asset should be owned wholly or partially by the Assessee and be used for business purposes. It was observed that there was no dispute with respect to the ownership of cars. The cars were in the name of directors, but the payment was made by the Assessee. Therefore, the legal ownership though vested with the individual directors, the dominion ownership rested with the Assessee and hence, the Assessee was eligible for depreciation on these cars. Further, the Assessee being a body corporate, there was no possibility for the directors to use the car for personal purposes. The Tribunal in this regard also noted that in any case, the depreciation is an allowance and not an expenditure which has to be allowed in view of Section 32 of the Act, irrespective of its use by the director or the company. [*Shivam Water Treaters Pvt. Ltd.* v. *ACIT* – Order dated 6 May 2022 in ITA No.1447/Ahd/2014, ITAT, Ahmedabad]

Search – Reason to believe/suspect – Constitutional validity of retrospective amendments made in Explanations to Sections 132(1), 132(1A) and 132A upheld

One of the issues before the Court was the constitutional validity of retrospective amendments made in Explanations to Sections 132(1), 132(1A) and 132A of the Act, which prevent the disclosure of 'reason to believe' and 'reason to suspect' in the proceedings up to ITAT.

The Assessee argued that the Explanations could not have been made retrospectively to take away the existing right of the Assessee to be provided with 'reasons to believe/suspect'. The Assessee submitted that if the reasons are not disclosed even to the Tribunal, the foundation to initiate the proceeding would remain unknown, though it goes to the root of the matter.

The Department, on the other hand, contended that the Explanations were amended to maintain the confidentiality and that reasons can very well be seen by the High Court or the Supreme Court if a challenge to the order of the appellate authority or the Tribunal is made. Thus, the amendment is constitutionally valid.

The Court observed that the 'reason to believe' or 'reason to suspect' is to be examined at the time of hearing of the appeal by the CIT(A) or the ITAT, but in view of the addition of Explanations by Finance Act, 2017, the aforesaid power would not be available to the CIT(A) and the ITAT as such, though the said restriction does not apply to the High Court and the Supreme Court. Therefore, the Court held that the amendment made by the Finance Act, 2017 cannot be said to be offending the fundamental rights. It further noted that the Parliament's object behind the amendment was to maintain secrecy. It also observed that CIT(A) or ITAT could not have gone into the merits of 'reason to believe' or 'reason to suspect' since it is an administrative action and does not form part of the assessment itself. Basis this, the retrospective amendment was held to be constitutionally valid. [*SRS Mining* v. *UOI* – Order dated 10 August 2022 in W.P. No. 3625 of 2022, Madras High Court]

Addition under Section 56(2)(viia) basis increase in face value after share-acquisition, unsustainable

The Assessee acquired a company at a valuation carried out by an independent chartered accountant. Consequently, a resolution was passed in the EGM of the acquiree company accepting the valuation. During the assessment proceedings, the AO observed that no audited financial statements were prepared at the time of valuation of shares on 31 July 2015 and thus, the veracity of the valuation report could not be established. Further, it was observed that soon after the purchase of shares of Digital Think, the face value of the shares was increased. Thus, the AO made addition of the differential in the current FMV and FMV as per NAV method undertaken by the independent CA, under Section 56(2)(viia) of the Act.

Before the ITAT, the Assessee contended that the provisions of Section 56(2)(viia) of the Act come into play when the consideration for the acquisition of shares of another company is below the fair market value of the shares. Further, the valuation of shares has to be determined as per Rule 11UA of the Rules. The Assessee submitted that it is settled law that where the Act prescribes a rule, it has to be strictly and mandatorily followed and if the statute has conferred a power to do an act and has laid down the method in which that power is to be exercised, it necessarily prohibits the doing of the act in any other manner than that has been prescribed. In view of this, the ITAT held that the addition not to be in accordance with Rule 11UA, hence, deleted the same. [*Convergys India Services Pvt. Ltd.* v. *DCIT* – Order dated 1 August 2022 in ITA No. 782/2021, ITAT, Delhi]

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