APPLICABILITY OF TRANSFER PRICING?

1.Whether the transaction is an "International Transaction" (as defined u/s 92B)?

TRANSFER PRICING IS APPLICABLE IF YOU HAVE AFFIRMATIVE ANSWERS TO ALL THESE QUESTIONS

1.Whether the parties to the transaction are "Associated Enterprises" (as defined u/s 92A)?

APPLICABILITY TEST 1.Whether there is a "Transaction" between them (as defined u/s 92B)?

TRANSFER PRICING PROVISIONS SHALL APPLY TO SPECIFIED DOMESTIC TRANSACTIONS (SDT) (as defined in Section 92BA) ALSO w.e.f. 1ST APRIL 2012

1.Whether the transaction is between two or more "Enterprises" (as defined u/s 92F)?

Manohar Chowdhry & Associates

CHARTERED ACCOUNTAN