WHAT IF TRANSFER PRICING IS APPLICABLE?

Obtaining of Accountant's report (Form No. 3CEB)

In the case of Specified Domestic Transaction, if the aggregate value of such transactions in the PY exceeds a sum of Rs **20 Crore**

EFFECTS

Computation of Income/Expenses having regard to the Arms Length Price

TP Documentation is required if the aggregate value of international transactions in the PY exceeds Rs 1 crore

