



Moti B. Totlani

That where assessee, a non-resident individual, was employed with TCS Malaysia and rendered his services in Malaysia, his salary would be taxable only in Malaysia and, therefore, assessee would be eligible for an exemption of salary that had been earned by him for employment services provided to TCS Malaysia even though same was received in India (Arumugam Rajasekar v. Income-tax, International Taxation [2025] 177 taxmann. com 476 (Chennai – Trib.) That for purposes of section 56(2)(x), ‘consideration’ is actual cost paid by purchaser and there is no provision to reduce seller-borne stamp duty/ registration charges (SPL Shelters(P.) Ltd. v. DCIT [2025] 177 taxmann.com 255 (Chennai – Trib.) – JULY 25, 2025) That where assessee was sole executor of estate of deceased person, assessment under section 168(1)(a) had.....