

Moti B. Totlani

That fitting of implants of prosthetics viz : Stents, Valves, medicines, etc. into body of a patient for treatment of pain or improvement of life of the patient in the course of surgical procedure can be said to be “ Works Contract” liable to VAT under Tamil Nadu Value Added Tax Act,2006. (M10T Hospitals Ltd. vs. State o Tamil Nadu - Madras High Court – WP No.2982 to 2987/2012/28-5-2020) That no TDS u/s.195 is attracted on fees paid for foreign conferences and seminars attended by employees of assessee held abroad accordingly no income can be said to have accrued or deemed to accrue in India and payment can not be said to be FTS u/s.9(1)(vii) - further support was drawn by Tribunal from DTAA with those countries where remittances were sent. (RO One Dignostics India P. Ltd. vs. ACIT – TS – 38 – ITAT – MUM)