

## International rulings on transfer pricing aspects of business restructuring CA Sanjay L. Kapadia, CA Anjali Gandhi

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The Israeli District Court recently ruled (in favour of the taxpayer) in the case of Medingo Ltd. ('the Company' 'the Taxpayer') involving change in Company's business model and whether the same constitutes "corporate reorganisation". \* Sanjay Kapadia, Member of the ICAI, and a Law Graduate from the Mumbai University is the founding Partner of S K M S & Co. LLP, Chartered Accountants. The Firm advises clients across sectors on Tax & Regulatory matters. In the past, he has been associated as a Senior Advisor KNAV & Co., partner with B S R & Associates LLP, Ernst & Young, RSM & Co and an Executive Director with PwC. He started his career as an Article with and later on as a Partner with Bansi S. Mehta & Co (1988-1997). Sanjay's 30+ years of experience involves advising MNCs & Indian Corporates on tax and.......

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