



GOOGLE INDIA (P) LTD. v. JOINT DIRECTOR OF INCOME-TAX (INTERNATIONAL TAX), BENGALURU [2018] 93 taxmann.com 183 (Bangalore-Trib) BACKDROP OF THE TOPIC At first glance, the decision of the Income-tax Appellate Tribunal ('Tribunal') is simply one more decision in the already long list cases that deal with the meaning and scope of the term 'royalty' under the Income-tax Act, 1961 ('the Act') as well as under various Double Tax Avoidance Agreements ('Tax Treaties') entered into by India. Like these other cases, this decision is also fact-specific, and turns on the nature of the activities undertaken by the non-resident, and the specific rights and obligations of the parties set out in the agreement between them. If this is so, a question may arise.....