



Under the domestic income-tax law of India ('Income-tax Act, 1961' or 'the Act') a non-resident ('NR') may be taxed in India on income that is received by the NR in India or on income that is deemed to be received or accrues or arises or is deemed to accrue or arise in India. This is an important branch of the framework that sets out the connection between the NR and the NR's tax liability under the domestic law.<sup>1</sup> 'India' – Scope of - In this backdrop the first question could arise on the definition of India. For, if in borderline cases the Revenue can establish that the NR taxpayer was in India at the time the income accrued or arose or was received it becomes easy to tax the NR on that income. Not surprisingly therefore, the meaning of the term 'India' has seen litigation, with Revenue attempting to p.....