

- 1. Where agent of assessee-company at UAE acted as a liaisoning agent for assessee, and received remuneration from each client successfully solicited for assessee, such services could not be said to be included within meaning of 'consultancy services' and consequently, remittances made by assessee to it would not come within scope of phrase 'fees for technical services' as employed in section 9(1)(vii).** It is evident that in the transaction between the assessee and Marble the former (non-resident) acted as an agent of the assessee for the purposes of the latter's dealings with the Works Department, Abu Dhabi, which included co-ordinating with the authorities in the said department and handling invoices for the assessee. As far as CGS International is concerned, it acts as a liaisoning agent for the assessee, and receives its remuneration from each client that it successfully solicits for the assessee; such services cannot be said to be included within the meaning of 'consultancy services', as that would amount to unduly expanding the scope of the term 'consultancy'. Therefore, this Court does not accept the revenue's contention that the services provided were in the nature of 'consultancy services'. Consequently, the remittances made by the assessee to it would not come within the scope of the phrase 'fees for technical services' as employed in section 9(1)(vii). **Commissioner of Income-tax-IV v. Grup Ism (P.) Ltd [2015] 278 CTR 194 (Delhi)**
- 2. Assessee entitled to deduction of employee's contribution to provident fund only if the same is paid within the due date provided u/s 36(1)(va)-i.e. within the due dates provided by the respective labour laws.** One in favour of the assessee shall be adopted and our attention was drawn to the decisions in '*Commissioner of Income-Tax v. Podar Cement Pvt. Ltd. and Others*' [(1997) 226 ITR 625], '*Manish Maheshwari v. Asst. Commissioner of Income Tax and Another*' [(2007) 289 ITR 341 (SC)] and '*Indore Construction P. Ltd. v. Commissioner of Income-Tax*' [(2007) 289 ITR 341] and canvassed for the said proposition. But since we are of the clear opinion that the assessee was entitled to get the deduction of the amounts as provided under Sec.36(1)(va) only if the amounts so received from the employee was paid within the due date as provided under the relevant statute, we do not think that this is a case to which such a principle is applicable. **Commissioner of Income-tax, Cochin v. Merchem Ltd. [2015] 61 taxmann.com 119 (Kerala)**