

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**SPECIAL CIVIL APPLICATION NO. 17781 of 2011****With****SPECIAL CIVIL APPLICATION NO. 18698 of 2011****FOR APPROVAL AND SIGNATURE:****HONOURABLE MR.JUSTICE AKIL KURESHI****and****HONOURABLE MR.JUSTICE A.J. SHASTRI**

1	Whether Reporters of Local Papers may be allowed to see the judgment ?	
2	To be referred to the Reporter or not ?	
3	Whether their Lordships wish to see the fair copy of the judgment ?	
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	

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SUN PHARMACEUTICAL INDUSTRIES LTD....Petitioner(s)

Versus

ASSISTANT COMMISSIONER OF INCOME-TAX....Respondent(s)

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Appearance:

MR SN SOPARKAR, SENIOR ADVOCATE WITH MR BS SOPARKAR,
ADVOCATE for the Petitioner(s) No. 1

MR MANISH BHATT WITH MRS MAUNA M BHATT, ADVOCATE for the
Respondent(s) No. 1

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CORAM: HONOURABLE MR.JUSTICE AKIL KURESHI**and****HONOURABLE MR.JUSTICE A.J. SHASTRI**

Date : 12/09/2016

**COMMON ORAL JUDGMENT
(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)**

1. These petitions are closely connected. They have been heard together and would be disposed off by this common judgment.

2. Brief facts are as under:

2.1 Special Civil Application No.18698 of 2011 is filed by one Unimed Investment Ltd., a company registered under the Companies Act (hereinafter to be referred to as 'Unimed'). The petitioner has challenged the notice dated 31.3.2011 issued by the respondent-Assessment Officer for reopening the petitioner's assessment for the assessment year 2003-04. For the said assessment year, the petitioner had filed a return of income on 30.10.2004 declaring 'nil' income. During the period relevant to the said assessment year, the petitioner had transferred a technology to one Sunpharma Global, a company based at British Virgin Islands ('Sun BVI' for short) for USD 4 lacs.

2.2 The return of the income was taken in scrutiny by the Assessing Officer. He passed order of assessment under Section 143(3) of the Act on 3.10.2006 assessing 'nil' income of the

assessee. The Assessing Officer thereafter issued the impugned notice which, as can be seen was done, after a period of four years from end of the relevant assessment year. In order to issue the notice, the Assessing Officer recorded the following reasons:

"M/s. Unimed Technologies (PAN AACU2965P) is an associate concern of M/s. Sun Pharmaceutical Industries Ltd., a well known pharmaceutical company of India. The assessee has filed its return of income for A.Y.2004-05 on 30/10/2004 declaring total income of Rs.Nil.

This is in the view of the device adopted by a company to evade tax in India and show profit in the hands of M/s. Sun BVI, another associate concern of M/s Sun Pharma India Ltd., which is based in British Virgin Island, a tax heaven country. This matter is related to transfer of technologies for the period of F.Y.2002-03.

In the year 2002, the company has entered into a Technology Transfer Agreement with M/s. Sun BVI which is associate concern of M/s. Sun Pharma India Ltd. During the year under consideration, the assessee company has received US \$4,00,000/- from M/s. Sun BVI, in lieu of transfer of technology. This technology was further transfer by M/s SUN BVI to M/s. CARACO, a sister concern of M/s. Sun Pharma India Ltd., for the consideration of US \$1,17,19,362/- .

M/s. SUN BVI is shown to be engaged in sale and distribution of Pharmaceutical products and investment

activities. However, it is found that M/s. Sun BVI did not have any fixed assets during the financial year 2003-04 to 2006-07. Further it was found that M/s. Sun BVI has claimed very low operating expenses, especially salary. All these facts led to the fact that there were no research facilities and resources at the disposed of M/s. Sun BVI and it had reflected significant income/turnover with a very low cost base for the F.Y. 2003-04. Further, M/s. Sun BVI, had incurred very low direct and indirect, expense and had shown very high profit of margin which was not liable for taxation in British Virgin Island as it is a well known tax heaven country. An organization which does not have any plant and machinery research personnel, can not develop technology and than transfer such technology to M/s. CARACO and generate huge profits.

These facts proves that the technology which is shown to have been sold for US \$4,00,000 by the assessee company to M/s. Sun BVI, was in reality indirectly sold to M/s. CARACO for US \$1,17,19,362/- in order to avoid payment of taxes on amount of US \$1,13,13,362 (1,17,19,362-4,00,000), because whatever technology was transferred by M/s. Sun BVI to M/s. CARACO actually belonged to assessee company i.e. M/s. Unimed Technologies Ltd. The assessee company had made arrangements in a manner that the actual profit earned from transfer of technologies could not be taxed in India. Hence, it is concluded that the entire sale proceeds of US \$1,17,19,362/- is income of the assessee company.

Further more, it is found from the

perusal of the records that the assessee has claimed depreciation on goodwill as per company's Act. However, while claiming depreciation as per IT Act, the assessee has clubbed various fixed assets in plant and machinery as other assets. Therefore, it could not be verified due to non availability of details that whether the assessee has claimed depreciation on goodwill as per I.T. Act.

In view of the above information in any possession, I have reason to believe that the assessee company has adopted dubious device and the income atleast to the extent of US \$1,13,19,362/- (1,17,19,362 - 4,00,000) is found to have escaped assessment within the meaning of sec-147 of IT Act, 1961 for the AY 2004-05."

2.3 Upon being supplied with the reasons, the petitioner raised objections to the notice of reopening under a letter dated 7.11.2011. Such objections were, however, rejected by the Assessing Officer by an order dated 19.12.2011. In this background, Unimed has challenged the said notice of reopening.

2.4. Special Civil Application No.17781 of 2011 has been filed by one Sun Pharmaceutical Industries Limited, a company registered under the Companies Act (hereinafter referred to as Sun Pharma'). In such petition, the petitioner has challenged the notice dated 30.3.2011 issued

by the respondent-Assessing Officer to reopen the petitioner's assessment for the assessment year 2004-05.

2.5. For the said assessment year 2004-05, the petitioner had filed a return of income on 1.11.2004 which was revised on 31.3.2006. Such return was taken in scrutiny and the Assessing Officer passed an order of assessment under Section 143(3) of the Act on 29.12.2006 assessing total income at Rs.169.42 crores rounded off under Section 115JB of the Act.

2.6 To reopen such assessment, the respondent issued the impugned notice. For such purpose, he had recorded following reasons:

"This is in view of the device adopted by the assessee to evade tax in India and show profit in the case of a subsidiary company based in British Virgin Island, a tax heaven. The assessee has got several subsidiaries within India and also outside India.

Caraco Pharmaceutical Laboratories Ltd (Caraco) a U.S.-based subsidiary of the assessee had entered into a Technology Transfer Agreement with the assessee in 1997. In 2002, a new Technology Transfer Agreement was entered into between Caraco and Sun Pharma Global Inc.BVI (Sub BVI) with an intention to transfer profit from the assessee, to Sun BVI, assessee's subsidiary based in 'tax heaven' to evade tax in India.

The facts are as under:

On perusal of the financial settlements filed with the Return of Income For A.Y.2004-05 it

is found that Sun Pharma Global Inc.BVI (SunBVI) and Caraco Pharmaceutical Laboratories Ltd (Caraco) are amongst the subsidiaries of the assessee.

a) Sun BVI is shown to be engaged in sale and distribution of Pharmaceutical products and investment activities. The address provided for this entity is -International Trust Building, P.O.Box 659, Road Town Tortola, **British Virgin Island** popularly known as "tax heaven" as income is tax free. The very first thing that is noticeable in the aforementioned address is that the address is P.O.Box address. A subsidiary company of such a big concern like the assessee can not operate from a P.O.Box address. A research into the public domain has revealed that a large number of companies are registered at the same address.

b) The assessee and its subsidiary in USA viz CARACO had entered into Technology Transfer Agreement during F.Y.1997-98 through which profits were earned by the assessee. During F.Y.2002-03, CARACO entered into a new Technology Transfer Agreement with Sun BVI and the consideration for the transfer of technology started flowing to Sun BVI. A perusal of the Auditors' report of Sun BVI for the financial year 2003-04 to 2006-07 shows that Sun BVI did not have any Fixed Assets at its disposal. Further, the operating expenses, especially salary, was very low during the said period. These facts prove the lack of research facilities and resources at the disposal of Sun BVI. An organization which does not have any plant or machinery or research personnel, can not develop technology and then transfer such technology to CARACO and generate huge profits.

c) Sun BVI has reflected significant income/turnover with a very low cost base. Auditor's reports of Such BVI for the different years suggest the same.

On very low expenditure both direct and indirect, the Sun BVI has shown very high profit margin which is not liable for taxation in British Virgin Islands.

Further, a statement u/s 131 (1A) of the Act was recorded by ADIT (Inv), Unit-I, Baroda from Shri Sudhir Valia the key person of the group and who was a director of Sun BVI and at present director of the assessee company who accepted that the Sun BVI has no facility of R & D and manufacturing.

During the enquiry proceedings it has been submitted by the assessee that Sun BVI has acquired technology for the relevant year from United Technologies Ltd. It was also found that Unimed Technologies Ltd., does not have a dedicated R&D facility. Further, it is found that Unimed Technologies Ltd., does not have a dedicated workforce of scientists that are required for R&D work. It has only a small lab and does mainly a job work for the assessee and produces injection and eye drops. These facts prove that Unimed Technologies Ltd., is not capable of transferring technology which can fetch such high premium subsequently. Proper facility of R&D is available with the assessee only under its research centre named SPARC.

In view of the above, it can be conclusively said that the Sun BVI, which is the assessee's subsidiary, based in British Virgin Island (considered to be 'tax heaven' as income is not changeable to tax) is a shell entity and used as a device for diverting taxable profits of the assessee to Sun BVI. It is seen from the record that during this year Sun BVI has received \$1,17,19,262/- from Caraco on account of so called transfer of technology. It has been explained earlier that Sun BVI has not developed any technology on its own nor could

it prove that technology have been purchased from any other concerns having capacity to develop such technology. Sun BVI and Caraco, both are subsidiaries of the assessee. The assessee company has capacity and produces such technology. From 1997 to 2002 the assessee has supplied such technology developed by its from its own R & D to M/s. Caracao. All the evidences point to the fact that this technology was transferred by the assessee to Caraco, but, to avoid tax on the income, the transaction have been routed through its subsidiary Sun BVI which was not required to pay any tax. The assessee company has booked all the expenses required to develop the technologies which have been transferred. Thus, the assessee has concealed income to the extent of USD 1,17,19,262/- for A.Y.2004-05 (being total receipt i.e. the income plus the claim of expenditure).

In view of the above information in my possession, I have reason to believe that the assessee has adopted dubious device and thereby concealed income to the extent of USD 1,17,19,362/- i.e. Rs.53,57,62,353/-. I have, therefore, reason to believe that income to the extent of Rs.53,57,62,353/- has escaped the assessment.

Issue notice u/s 148 of the Act."

2.7 Upon being supplied such reasons, the petitioner raised the objections under communication dated 17.6.2011. Such objections were, however, rejected by the Assessing Officer by an order dated 14.11.2011. Sun Pharma has, therefore, challenged the said notice of reopening.

3. Before recording and appreciating rival

contentions, we may notice the gist of the reasons recorded by the Assessing Officer in both the cases. In case of Unimed, the stand of the Assessing Officer as emerging from the reasons recorded can be briefly stated as under:

3.1 Unimed had entered into a Technology Transfer Agreement with M/s Sun BVI an associate concern of Sun Pharma under which Unimed received a sum of Rs.USD 4 lacs for the transfer of technology. This technology was further transferred by Sun BVI to M/s CARACO, a sister concern of M/s Sun Pharma for consideration of 1.17 lac USD (rounded off). According to the Assessing Officer, Sun BVI did not have fix any assets during the financial year 2003-04 to 2006-07 and had claimed very low operating expenses especially concerning salary. These facts would show that Sun BVI had no research facilities. Sun BVI had incurred very low expenses and shown high profit margin which was not taxable in British Virgin Islands. According to the Assessing Officer, Sun BVI could not have developed the technology and generate such huge profits by transferring it to CARACO. According to the Assessing Officer, the facts therefore, prove that technology which was shown to have been sold for USD 4 lacs by Unimed to Sun BVI "was in reality indirectly sold to M/s CARACO for USD

1,17,19,362 in order to avoid payment of taxes....."

4. In comparison, the reasons recorded by the Assessing Officer in case of Sun Pharma though concerning the same transfer of technology, gave a slightly different version. These reasons can be summarized as under:

4.1 CARACO is a US based subsidy of Sun Pharma. From financial statements filed by Sun Pharma with the return of the income for the assessment year 2004-05, it was found that Sun Pharma Global Inc of British Virgin Islands was also subsidiary of Sun Pharma. Sun BVI was engaged in sale and distribution of pharmaceutical products and investment activities. Its address provided was of a P.O.Box. According to the Assessment Officer, research organization of this size cannot operate from a P.O.Box address. Inquiry revealed that large number of companies are registered at the same address. During the financial year 2003-04, CARACO entered into a new technology transfer agreement with Sun BVI. It appears that Sun BVI did not have any fixed assets at its disposal. Its operating expenses especially salary were very low. These facts would show that Sun BVI did not have research facilities. Despite this, Sun

BVI has reflected significant income and high profit margin which were not taxable in British Virgin Islands.

4.2. The statement under Section 131(1A) of the Act of Shri Sudhir Valia, a key person of group of companies and present director of Sun Pharma was recorded by the investigating wing of the Income Tax Department. In such statement, he accepted that Sun BVI has no facility of R & D and manufacturing. Further inquiries revealed that Sun BVI had acquired technology from Unimed. It was found that Unimed does not have dedicated R & D facility or work force of scientists required for such research. It has only a small lab and is engaged mainly in production of injections and eye drops. Thus, Unimed is not capable of transferring technology which can fetch high premium subsequently.

4.3. On the basis of such materials, Assessing Officer was of the belief that Sun BVI which is a subsidiary of the assessee based in British Virgin Islands is a shell company and is used as a device for diverting taxable profits of Sun Pharma to Sun BVI. During the year under consideration, Sun BVI had received 1.17 crores USD from CARACO on account of transfer of technology. Evidence would point to the fact that

the technology was transferred by Sun Pharma to CARACO but routed through its subsidiary Sun BVI so that no tax is required to be paid. Sun Pharma has booked all expenses to develop the technology which was transferred. In the opinion of the Assessing Officer, therefore, Sun Pharma had concealed the income to the extent of USD 1.17 crores.

5. In the background of such facts, counsel for the petitioner raised the following contentions:

(A) With respect to the petition of Unimed counsel submitted that:

(a) the impugned notice has been issued beyond a period of four years from the end of relevant assessment year, the original assessment was framed after scrutiny and there was no omission on the part of the assessee to disclose true and full material facts. Notice for reopening is therefore bad in law.

(b) There is no material available with the Assessing Officer to come to the conclusion that the assessee received any consideration higher than 4 lacs USD for transfer of technology. Merely because, such technology was thereafter transferred by Unimed to CARACO at higher price would not establish that the assessee had

received any higher sum and that therefore income had escaped assessment. In any case, the reasons recorded by the Assessing Officer in case of Sun Pharma would substantially destroy the ground on which the notice for reopening is issued against Unimed.

(B) In case of Sun Pharma, counsel raised the following contentions:

(a) The impugned notice is issued beyond a period of four years without any violation on the part of the assessee to disclose true and full facts.

(b) there is nothing on record to suggest that the technology was developed by Sun Pharma and was later-on transferred to Unimed.

(c) There was full disclosure about the payment of 1.17 crores USD made by CARACO to Sun BVI along with the return since Sun BVI happened to be a subsidiary of the Sun Pharma.

6. On the other hand, learned counsel Shri Manish Bhatt for the department opposed the petitions and contended that the Assessing Officer has recorded elaborate reasons which are based on material available to him. The evidence on record would suggest routing the product of the Indian companies through shell companies situated at British Virgin Islands to avoid tax. This Court in the case of Sun Pharma for the

subsequent assessment year had upheld the notice of reopening which was based on similar grounds by judgment dated 29.7.2013 passed in Special Civil Application No.2965 of 2013.

7. Having thus heard the learned counsel for the parties and having perused the documents on record, at the outset, we may notice that both the notices for reopening cannot coexist. The reasons recorded in the case of Unimed and Sun Pharma pertain to the same transaction. The same income obviously cannot be taxed twice. Apart from this, the reasons recorded in the case of Sun Pharma substantially destroy the reasons recorded in the case of Unimed. We say so for the simple reason that as noted earlier in case of Unimed, the case of revenue was that Unimed had transferred technology to Sun BVI for disclosed consideration of 4 lac USD. Shortly thereafter, the same technology was transferred by Sun BVI to CARACO for 1.17 crores USD. According to the information of the Assessing Officer, Sun BVI did not have sufficient wherewithal to carry out research and technology development which would ensure so much of value addition. In his opinion, therefore, Unimed had actually transferred technology to CARACO for a total sale consideration of 1.17 crores USD. On the other hand, in case of Sun Pharma, the Assessing

Officer canvases that even Unimed did not have any such capability. It did not have full-fledged R & D facilities or sufficient man power for such research. It was primarily engaged in manufacturing of injections and eye drops. It was Sun Pharma who had developed the technology which transferred it to Unimed who in turn had transferred it to Sun BVI who sold it to CARACO. Sun BVI being a subsidiary of Sun Pharma and being based in British Virgin Islands, Sun Pharma evaded payment of tax through such process.

8. In any case, therefore if the revenue contends that it is Sun Pharma from where the technology had originated and Unimed did not have the capability to do so in its own, the grounds mentioned in the reasons for reopening assessment of Unimed must immediately fail. Even before us, counsel for the revenue showed preference for the reopening in the case of Sun Pharma on legal contentions. The sum total of this discussion, without any further consideration, notice for reopening in case of Unimed must fail.

9. Coming back to the notice for reopening in the case of Sun Pharma, we may notice that in case of this very company in Special Civil Application No.2965 of 2013, the issue had arisen of reopening of assessment where allegedly

according to the revenue, technology was transferred by Sun Pharma to CARACO taking exactly the same route as in the present case. In this context, the Assessing Officer had recorded elaborate reasons alleging that effectively it is the technology developed by Sun Pharma which ultimately reached CARACO through British Virgin Islands route, the intermediaries conduits being Unimed and Sun BVI in British Virgin Islands. It is true that these reasons were based on a survey operations carried out by the Income Tax Authorities in the case of assessee and the nature of material at the command of the Assessing Officer therefore is bound to be somewhat different. Nevertheless, the observations made by the Court in this respect may be noted.

"11. As mentioned hereinabove, what amounts to primary facts, the disclosure of which truly and fully would discharge the obligation of the assessee would need to be determined on the basis of the facts and circumstances of each case. These facts are crucial and vital and other aspects arise from them. Any facts revealed by the petitioner masquerading the same as primary facts without in fact disclosing facts truly and fully as warranted for the purpose of assessment can certainly not amount to assessee discharging onus under the law of truly and fully disclosing all the material facts. In the instant case as is evident from the material recovered during the survey conducted under section 133A of the Act that

the petitioner continued to maintain a stand of its having done the job work for M/s. MJ Pharmaceuticals Limited and Unimed Technologies Limited. However, prima facie, the material that emerged from the record indicated completely contrary facts, and therefore, the Assessing Officer if has a reason to believe that there is a failure on the part of the petitioner to disclose fully and truly the facts which led to under-assessment of the income, and thereby when he has assumed the jurisdiction, such action of his will not entitle the petitioner to invoke the writ jurisdiction for quashing such a notice. It is prima facie apparent that the cost of acquisition of these technologies in the hands of Sun BVI is nominal, as compared to the value at which it has transferred it to Sun BVI at Caraco, USA. The profits earned by Sun BVI since would be exempt, the transfer of technologies through M.J Pharmaceuticals Limited and Unimed Technologies Limited by the petitioner, instead of directly transferring the same to Sun BVI is being questioned by the Revenue in wake of the material which is available with it, and therefore, if these are termed as dubious device to save the income, and if this, according to the Revenue, has resulted into escapement of tax in the hands of the petitioner as a result of arrangement made by the petitioner, the Assessing Officer has committed no wrong in exercising his jurisdiction under sections 147 & 148 of the Act.

11.1 We note at this juncture that we have restricted our scrutiny to initiation of re-assessment proceedings under section 147 as also to jurisdictional powers exercised by the Assessing Officer which culminated into the issuance of notice under section 148 of the Act, touching the merits of the matter, only for such restricted purpose, without delving into the merits of the matter."

10. In the present case, as per the reasons recorded, previously Sun Pharma and Sun BVI had a Technology Transfer agreement. However, in the present case, technology was transferred by Unimed to Sun BVI for a declared consideration of 4 lac USD which, Sun BVI a subsidiary of Sun Pharma based in British Virgin Islands sold the same technology to M/s CARACO for 1.17 crores USD. The statement of Sudhir Valia key person in the group of companies and at that time director of Sun BVI and presently the director of Sun Pharma was recorded under Section 131(1A) of the Act in which he accepted that Sun BVI had no facility of R & D and manufacturing. During the inquiry, revenue also found material to suggest that Sun BVI had acquired technology from Unimed. Unimed also did not have elaborate R & D facility or necessary work force for such purpose. Such R & D facility was only available with the assessee and its research centre. The Assessing Officer therefore formed a belief that Sun BVI is shell company used only as a device to deviate the taxable profits of Sun Pharma as Sun BVI had also not developed any technology on its own. It was found that Sun BVI and CARACO both were subsidiaries of assessee. The assessee company had capacity to produce such technology and in fact between 1997-02, Sun Pharma had supplied

such technology developed by it to M/s CARACO. In view of such evidence on record, the Assessing Officer concluded that technology in question transferred was actually done by the assessee to CARACO but was routed through other companies only to avoid payment of tax.

11. In our opinion, these reasons do not lack validity. As noted, elaborate reasons have been recorded by the Assessing Officer which demonstrate how prima facie it can be shown that technology developed by Sun Pharma through use of its research and development facilities was routed to CARACO through Unimed and Sun BVI in British Virgin Islands which ensured that the entire amount escaped assessment in the hands of Sun Pharma. At the stage of considering notice for reopening, one has to see only prima facie whether on the basis of tangible material on record, the Assessing Officer could form a valid belief that income chargeable to tax has escaped assessment. At that stage, it is not necessary to verify whether invariably such income would be brought to tax. The Supreme Court in the case of *Assistant Commissioner of Income-Tax V/s Rajesh Jhaveri Stock Brokers P.Ltd.*, reported in [2007]291 ITR 500(SC), in this context had held and observed as under in paragraph 16.

"Section 147 authorises and permits the Assessing Officer to assess or reassess income chargeable to tax if he has reason to believe that income for any assessment year has escaped assessment. The word "reason" in the phrase "reason to believe" would mean cause or justification. If the Assessing Officer has cause or justification to know or suppose that income had escaped assessment, it can be said to have reason to believe that an income had escaped assessment. The expression cannot be read to mean that the Assessing Officer should have finally ascertained the fact by legal evidence or conclusion. The function of the Assessing Officer is to administer the statute with solicitude for the public exchequer with an inbuilt idea of fairness to taxpayers. As observed by the Supreme Court in *Central Provinces Manganese Ore Co. Ltd. V. ITO* [1991] 191 ITR 662, for initiation of action under section 147(a) (as the provision stood at the relevant time) fulfilment of the two requisite conditions in that regard is essential. At that stage, the final outcome of the proceeding is not relevant. In other words, at the initiation stage, what is required is "reason to believe", but not the established fact of escapement of income. At the stage of issue of notice, the only question is whether there was relevant material on which a reasonable person could have formed a requisite belief. Whether the materials would conclusively prove the escapement is not the concern at that stage. This is so because the formation of belief by the Assessing Officer is within the realm of subjective satisfaction."

12. The contention that full and true disclosure have been made cannot be accepted. What was disclosed by Sun Pharma was that its

subsidiary received consideration of 1.17 crores USD for transfer of penalty to CARACO. It obviously did not reveal whether Unimed or Sun BVI had any R & D development capabilities.

13. In the result, Special Civil Application No.18698 of 2011 filed by Unimed is allowed. The impugned notice dated 30.3.2011 is quashed. Special Civil Application No.17781 of 2011 filed by Sun Pharma is dismissed. Needless to add, our observations are made only for considering whether to uphold the notice of reopening or not and the assessment would be ultimately based on material which may be brought on record unmindful of the observations made above.

सत्यमेव जयते

(AKIL KURESHI, J.)

THE HIGH COURT
OF GUJARAT

(A.J. SHASTRI, J.)

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