

# User Manual

## Navigate Tax Hub

Powered by Generative AI

2025



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# 1. Overview

Navigate Tax Hub is an AI-enabled tax management system that provides companies with a comprehensive platform to manage their **tax legal content, documents and tasks**. Powered by pre-configured tax legal content, it utilizes Gen-AI technology to enable companies to **upload, search, summarize, analyze and manage** their tax documents, opinions, and litigation data.

## The key features of the solution are as follows:

1. Pre-configured tax legal content from leading content providers.
2. Comprehensive navigation panel with all modules
3. **Document Repository** for proprietary documents (e.g., opinion, SOP, contracts, litigation data).
4. **AI Powered Research** – Case Laws/ Acts/ Rules/ Opinions.
5. **Summarization** of tax documents (e.g. case laws, notices)
6. Response to **Queries** using multiple modes available (e.g. Document QnA, AI Knowledge, NTH repository)
7. Generate draft responses/ submissions (e.g., reply to notice).
8. **Identify relevant documents** for recent updates.
9. **Extract** relevant information from various documents (e.g. invoice, notices)

# 2. Getting started

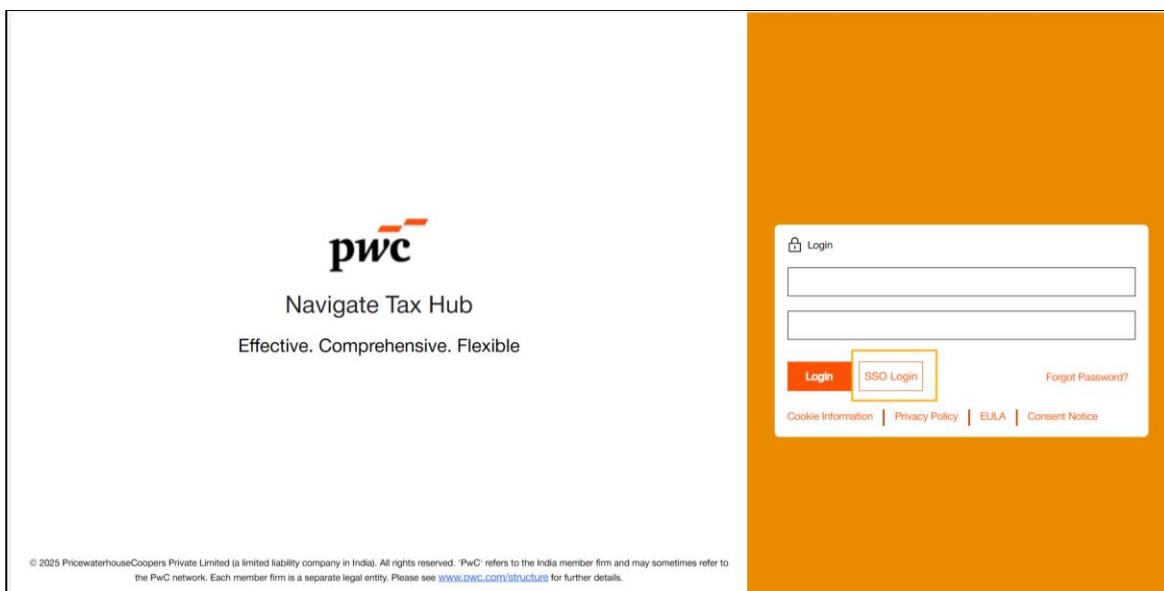
## 2.1. Login page

Using the Chrome web browser, enter the URL provided.

<https://navigatetaxhub.aw.navigatetax.pwc.co.in/>

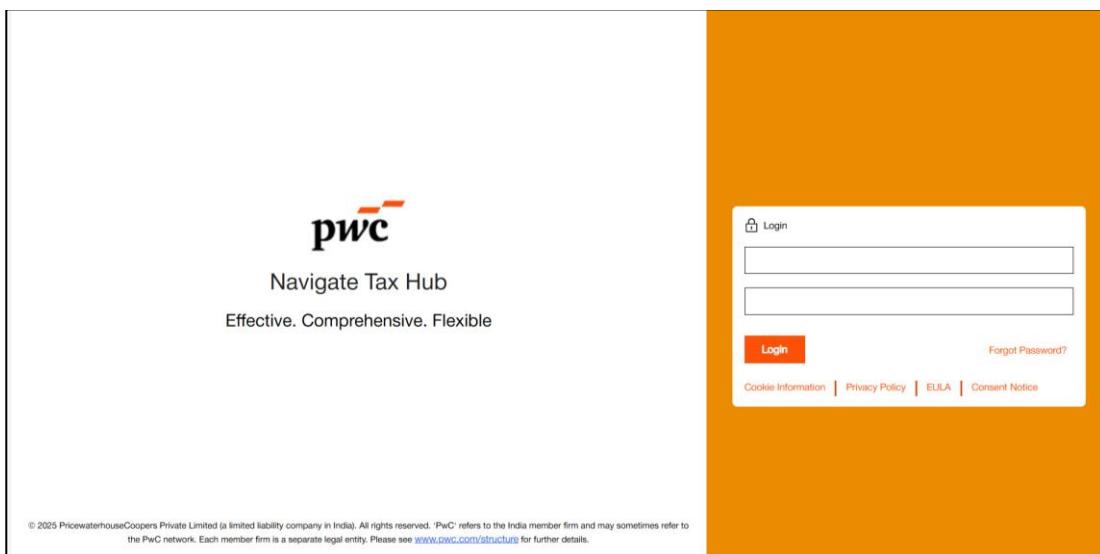
- a) Log in using SSO.

SSO users will have to click on 'SSO login'.

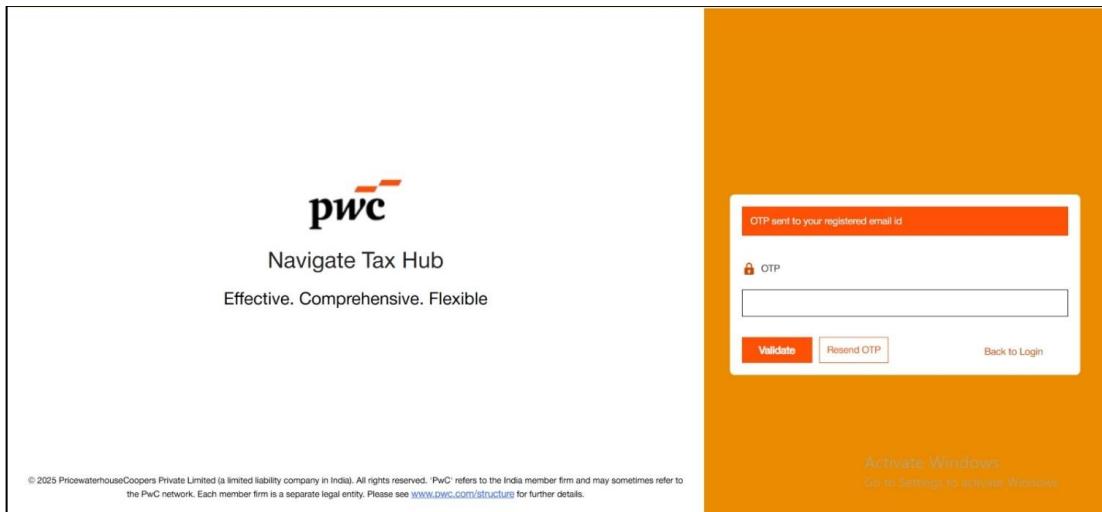


## 2.2. Forgot Password

Log in using username and password. (*Not applicable to SSO users*)

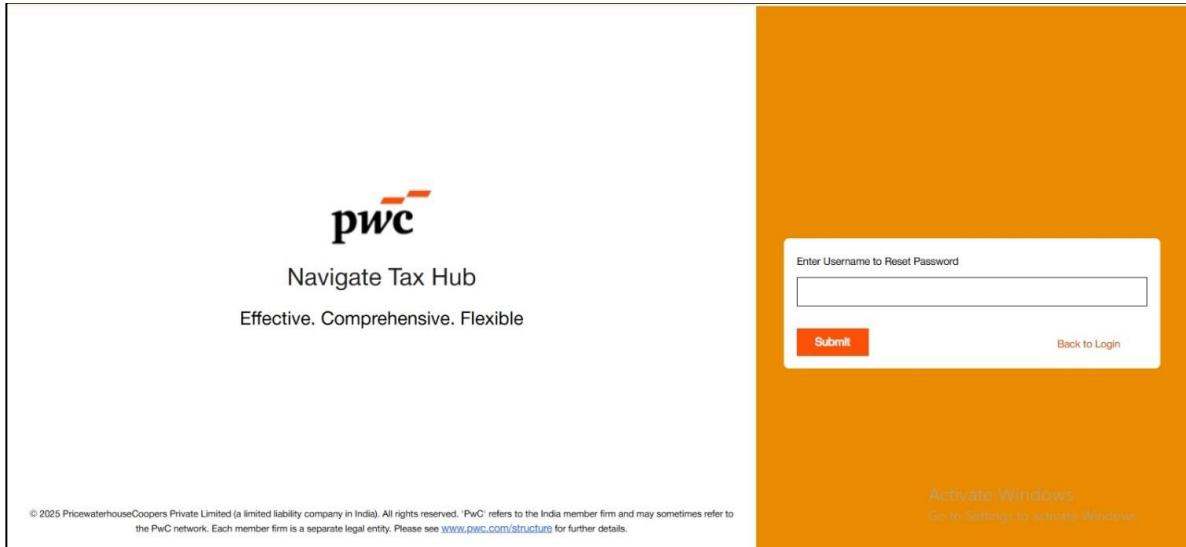


Once credentials are entered, press the “Login” button and it will ask to validate the OTP.



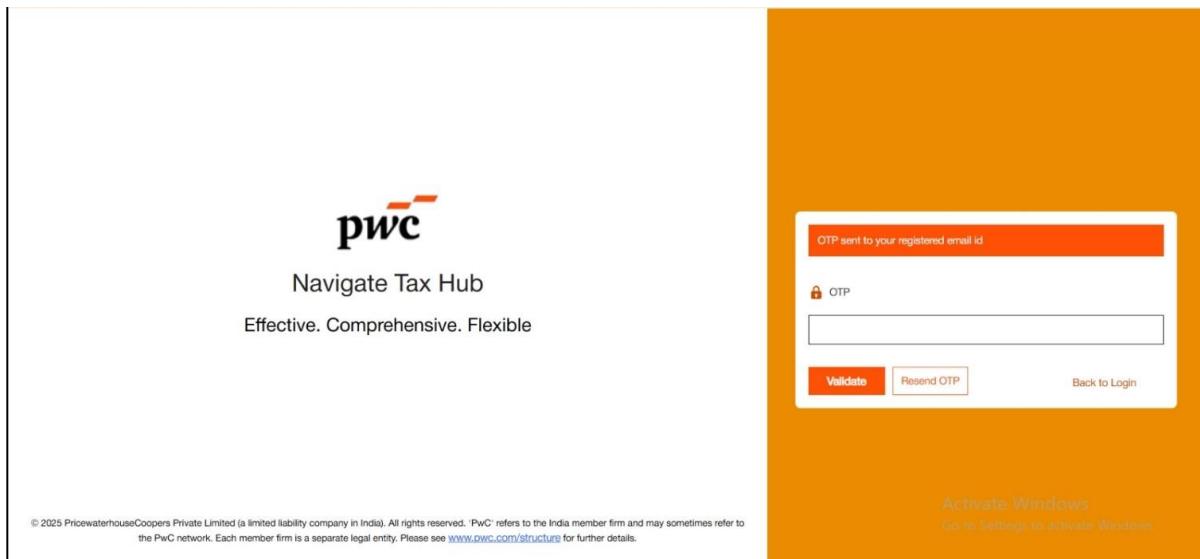
## 2.3. Forgot password

When a user clicks on forgot password, the following screen will appear to enter the Username.



The screenshot shows a two-column login interface. The left column has a white background and features the PwC logo at the top, followed by the text "Navigate Tax Hub" and "Effective. Comprehensive. Flexible". A copyright notice at the bottom states: "© 2025 PricewaterhouseCoopers Private Limited (a limited liability company in India). All rights reserved. 'PwC' refers to the India member firm and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see [www.pwc.com/structure](#) for further details." The right column has an orange background and contains a form with a text input field labeled "Enter Username to Reset Password", a red "Submit" button, and a "Back to Login" link. Below the form, there is a link to activate Windows: "Activate Windows" and "Go to Settings to activate Windows".

After clicking on “Submit” button, enter the OTP received in your registered email id.

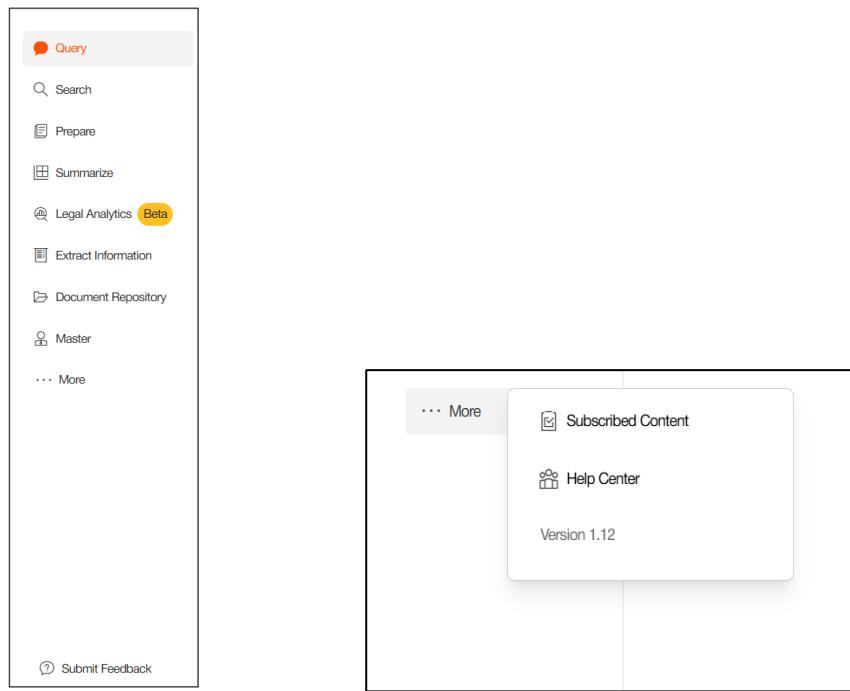


This screenshot shows the same two-column layout. The left column includes the PwC logo, "Navigate Tax Hub", and "Effective. Comprehensive. Flexible". The copyright notice is present at the bottom. The right column shows a form with an orange header bar stating "OTP sent to your registered email id". It has an input field for "OTP" preceded by a lock icon, and buttons for "Validate" and "Resend OTP". A "Back to Login" link is also available. The orange background of the right column includes the "Activate Windows" link and "Go to Settings to activate Windows".

- Once user enters the OTP in the application, the system sends a password to the registered email id.
- Enter the password received into the application. The system will then ask to change the password. Change the password and the user will be able to log into the system successfully.

## 2.4. Navigation Panel

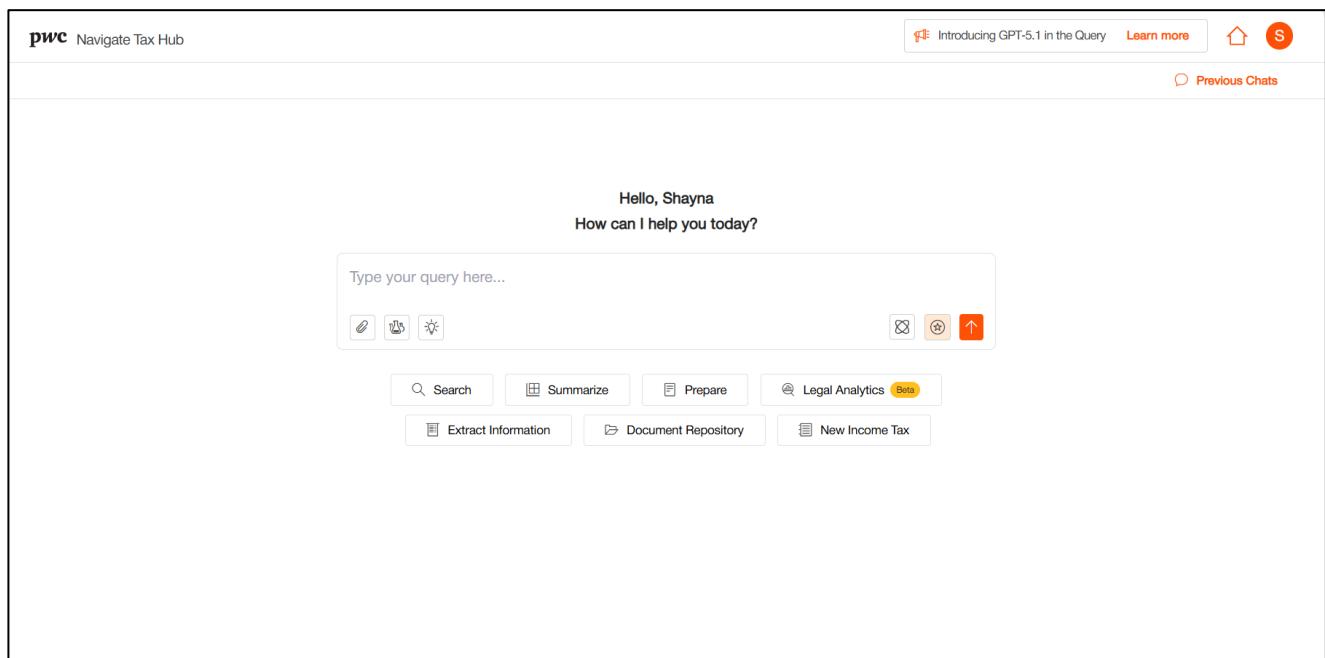
Users can navigate the solution using the navigation panel. This navigation bar can be accessed through all the pages of the solution to perform the core functions like search, QnA, summarize, prepare submission, etc.



# 3. Landing Page

After successful login, user will be landed to the 'Landing Page' screen from where users can navigate to different features which are part of the application viz.:

- Query
- Search
- Summarize
- Prepare Submission
- Legal Analytics
- Extract Information
- Document Repository
- New Income Tax



### 3.1. Search

This feature enables the user to search relevant documents from the Repository which primarily contains the below:

1. Pre-configured Subscribed legal content (*Refer para 3.11 for details of subscribed content*)
2. Document repository for internal proprietary data, like position papers, opinions, submissions, notices, and other litigation data.

#### How to use, enter a query/ prompt in the feature

Type your query in the **box** highlighted in screen below and click on “search”.

Solution will populate the search results along with the attributes explained below:

Attributes	Attributes description
Document Category	Document Category such as Indian Judgements, Notification, Circular, Bills, Acts, Rules among others
Title	Title of the document
Parties involved	Parties involved in case laws
Summary	Summary of the document
No.	Document reference number i.e. citation provided by content provider in case laws. Others can be section number, rule number, circular number, notification number.
Date	Document Date
Source	Source of Content like Taksutra, VAT Infoline, etc.
Legislation	Relevant legislation of the document
Forum	Forum/ Authority who has delivered the Judgement (e.g. High Court, Supreme Court, etc.)
Eq. Citation	Equivalent citation of case laws

Below are the guidelines, parameters which users can keep in mind while entering the prompt to search the document

- a) To search any **specific issue/ topic (Non-keyword)** - Enter topics description like "Applicability of MFN clause for TDS payments," or "GST on secondment of employees."
- b) To search any **particular document (Keyword)** – enter specific documents details like the case law citation, or section/rule number of any act, or notification number, or circular number, etc.
- c) Search filters available (to filter relevant documents on certain criteria)
- d) Search refiners available where filters are auto applied based on the intent of user query
- e) Post searching documents, users can also perform basic operations on selected document(s) like view, download, summarize, Add to QnA, Add to submission, etc.

Enter the query in search box to get the desired results from content provider/ internal documents.

**a) Search for any specific issue/ topic**

The screenshot shows a search results page for 'GST on secondment'. The search bar at the top contains the query. Below it, there are two search results:

- Secondment of Employees - GST Perspective**  
In this era of rapidly growing economies, the companies are increasingly outsourcing business support functions to their subsidiaries or to third party vendors. This concept is widely known as secondment of employees. Secondment of employees, as a concept, has evolved in the era of global commercial mobility. It is nowadays a common practise (epically in group companies) to send their employees, having expertise in the respective field to hel... [Read More](#)  
Articles · Aug 24, 2020 · Taxsutra · GST · ⓘ
- GST And Secondment of Employees**  
### 1. Overall short summary - The article addresses whether reimbursements of salary by a secondee/deputed company to the original employer constitute a taxable supply under GST. - It cites GST provisions (Section 7 and Schedule III) to show "services by an employee to the employer in the course of or in relation to his employment" are excluded from supply. - The author concludes (supported by case law) that reimbursement of salary for seconded... [Read More](#)  
Articles · Oct 1, 2020 · KM Portal · GST · ⓘ

**b) Search for any particular document (specific Act/Rules/Circulars/Notifications etc.)**

The screenshot shows a search results page for 'Section 15 CGST'. The search bar at the top contains the query. Below it, there is one search result:

- Value of taxable supply**  
- Section 15 of the Central Goods and Services Tax Act, 2017, defines the rules for determining the value of taxable supply of goods or services under GST, including what should be included or excluded in the transaction value and how to treat related parties and discounts.  
Bills Acts and Rules · Section 15 · Apr 12, 2017 · VAT Infoline · GST · ⓘ

**c) Search filters**

Click on 'filter icon' highlighted below to apply search filters

The screenshot shows a search results page for 'GST on secondment'. The search bar at the top contains the query. The 'Filter' icon, located in the top right corner of the search results area, is highlighted with a yellow box. Below it, there are two search results:

- Secondment of Employees - GST Perspective**  
In this era of rapidly growing economies, the companies are increasingly outsourcing business support functions to their subsidiaries or to third party vendors. This concept is widely known as secondment of employees. Secondment of employees, as a concept, has evolved in the era of global commercial mobility. It is nowadays a common practise (epically in group companies) to send their employees, having expertise in the respective field to hel... [Read More](#)  
Articles · Aug 24, 2020 · Taxsutra · GST · ⓘ

Following **filters** are available to refine your search results:

- Source
- Legislation
- Document category
- Forum
- And other filters such as Document Date, Counsel name, Judge name, etc.

**PwC Navigate Tax Hub**  X

Search Result

**Secondment of Employees - GST Perspective**

In this era of rapidly growing economy, it is widely known as secondment of employees. Secondment of employees in the respective field to help... [Read More](#)

Articles · Aug 24, 2020 · KM Portal · GST · ⓘ

**GST And Secondment of Employees**

### 1. Overall short summary - This section provides a brief overview of GST (Section 7 and Schedule III) to show reimbursement of salary for secondment of employees.

Articles · Oct 1, 2020 · KM Portal · GST · ⓘ

**GST And Secondment of Employees**

Tribunal, in this case, observed that employment contract is silent on the employer-companies for lo... [Read More](#)

Articles · Sep 24, 2020 · KM Portal · GST · ⓘ

**Filter By**

Clear Filter Apply

**d) Search refiners** (Refine search using intent of user's query to auto filter legislation, document category, forum and date range)

1) Search with **Legislation** intent by entering the query like 'GST applicable on sale of plot of land'. Results will come of GST only

**PwC Navigate Tax Hub**  X S

Search Result

Filter

**In the matter of Shree Dipesh Anilkumar Naik**

The Gujarat Appellate Authority for Advance Ruling upheld the decision of the Gujarat Authority for Advance Ruling that GST is applicable on the sale of developed plots by Shree Dipesh Anilkumar Naik. The sale of developed plots is considered a supply of taxable service under 'Construction services' and is liable to GST at 18%.

Indian Judgements · TS-760-AAAR(GUJ)-2021-GST · May 19, 2020 · Taxsutra · GST · AAR · ⓘ

**GST on Sale of developed plots**

Legally, GST can be imposed on sale of land. However, sale of land is 'neither supply of goods nor a supply services' as per para 5 of Schedule III of CGST Act. Thus, GST cannot be imposed on sale of land. Sale of developed plot has always been treated at par with sale of land. Development of land into plots is mere value addition to land and the land continues to be land after development. All along history of Indian Stamp Act and Registration of documents, GST has been imposed on sale of land. [Read More](#)

Articles · Jul 16, 2020 · KM Portal · GST · ⓘ

**GST Implications on sale of plots**

The applicant had sought for an advance ruling in respect of the following question: 1/47/15/2020 www.taxmann.com Whether GST is applicable on sale of plot of land for which, as per the requirement of approved by the respective authority (i.e. JillaPanchayat), Primary amenities such as, Drainage line, Water line, Electricity line, Land levelling etc. are to be provided by the applicant? Discussion and Finding: • The Hon'ble Authority while dis... [Read More](#)

Articles · Jul 16, 2020 · KM Portal · GST · ⓘ

2) Search with **Document category** intent by entering the query like 'Court cases on stock transfer'. Results will come of case laws only.

**pwc** Navigate Tax Hub  Court cases on stock transfer 

Search Result 

**BMW INDIA PRIVATE LIMITED Vs THE DEPUTY COMMISSIONER (ST)-IV, LARGE TAXPAYERS UNIT, CHENNAI**

- The Madras High Court quashed the reassessment notice issued to BMW India Private Limited by the Deputy Commissioner (ST)-IV, Large Taxpayers Unit, Chennai, under Section 6A of the Central Sales Tax Act, 1956. The court held that the notice was based on assumptions and lacked material evidence, making the reassessment unsustainable.

Indian Judgements • 2023-VIL-549-MAD • Jul 12, 2023 • VAT Infoline • State Sales Tax Act and Rules • High Court • W.P.Nos.18230 & 18232 of ... 

**HARBANS LAL MALHOTRA Vs ASSISTANT COMMISSIONER, SALES TAX, GHAZIABAD (AND OTHER CASES)**

The Allahabad High Court quashed a notice issued under section 21 of the U.P. Sales Tax Act, 1948, to Harbans Lal Malhotra, ruling that the notice was based on a mere change of opinion without any new material evidence. The court emphasized that reassessment cannot be initiated solely on a change of opinion.

Indian Judgements • 1994-VIL-38-ALH • Jul 28, 1994 • VAT Infoline • State Sales Tax Act and Rules • High Court • [1997] 107 STC 98 (All) 

3) Search with **Forum** intent by entering the query like 'Supreme court case laws on GST for secondelement of employees. Results will come of Supreme court only.

**pwc** Navigate Tax Hub  Supreme court case laws on GST for secondelement of employees 

Search Result 

**COMMISSIONER OF GST AND CENTRAL EXCISE CHENNAI Vs M/s KOMATSU INDIA PVT LTD**

The Supreme Court of India issued a notice to address the question of whether the salary paid on the secondelement of employees constitutes a taxable service under Section 65(105)(k) of the Finance Act, 1994. The case involves the Commissioner of GST and Central Excise Chennai versus M/s Komatsu India Pvt Ltd, and it is tagged with Civil Appeal No. 3692/2017, titled 'Commissioner of Service Tax, Delhi-IV v. M/s. Nortel Networks India Pvt. Ltd.'

Indian Judgements • 2022-VIL-79-SC-ST • Sep 30, 2022 • VAT Infoline • Service Tax and Rules • Supreme Court • CIVIL APPEAL Diary No(s).... 

**Commissioner of CE and ST v. Northern Operating Systems Pvt Ltd**

The Supreme Court of India ruled that Northern Operating Systems Pvt Ltd (NOS) was liable to pay service tax for manpower recruitment and supply services provided by its overseas group companies through secondelement employees. However, the invocation of the extended period of limitation by the revenue authorities was deemed unjustified. The court restored the commissioner's orders, excluding liability for the extended period.

Indian Judgements • May 21, 2022 • KM Portal • Service Tax and Rules • Supreme Court 

4) Search with **document dates** intent by entering the query like 'Case laws on secondelement 2020 onwards'. Results will come covering the period provided.

**pwc** Navigate Tax Hub  Case laws on secondelement 2020 onwards 

Search Result 

**M/s ALSTOM TRANSPORT INDIA LIMITED Vs COMMISSIONER OF COMMERCIAL TAXES, VANIJYA THERIGE KARYALAYA, GANDHINAGAR, BANGALORE**

- The Karnataka High Court quashed IGST demands raised on Alstom Transport India Limited for the secondelement of expatriate employees from overseas group entities, holding that such secondelement does not amount to a taxable supply of manpower services under the GST regime. The Court relied on CBIC Circular No. 210/4/2024-GST dated 26.06.2024, which clarifies that in the absence of an invoice and where full input tax credit (ITC) is available, the val... [Read More](#)

Indian Judgements • 2025-VIL-756-KAR • Jul 15, 2025 • VAT Infoline • GST • WRIT PETITION NO.1779 OF ... 

**Goldman Sachs Services Pvt Ltd v. DCIT**

The Income Tax Appellate Tribunal (ITAT) Bangalore ruled in favor of Goldman Sachs Services Pvt. Ltd., determining that the reimbursements made to overseas entities for secondelement employees do not constitute "fees for technical services" under the Income Tax Act or the India-US Double Taxation Avoidance Agreement (DTAA). Consequently, the company is not liable to deduct tax at source under section 195 of the Act.

Indian Judgements • Apr 29, 2022 • KM Portal • Income Tax • ITAT - Blr 

'Recent' can be added as keyword to search **recent 90 days** documents based on 'Document date'.

### e) Perform basic operations on selected document(s)

Once results are shown then user can perform multiple tasks by clicking on three dots

- View: It allows users to view the document within the solution.
- Download: It allows users to download the document.
- Summarize: It allows users to select and summarize the document.
- Initiate new QnA: It allows users to initiate new QnA on the selected document.
- Add to last QnA: It allows users to add more documents to the last QnA session.

- Add to specific QnA: It allows users to add documents to a specific QnA session.
- Add to submission: It allows users to add documents to the submission based on the Submission ID or caption selected by user.

**PwC Navigate Tax Hub**  X

Search Result

**Secondment of Employees - GST Perspective**

In this era of rapidly growing economies, the companies are increasingly outsourcing business support functions to their subsidiaries or to third party vendors. This concept is widely known as employees. Secondment of employees, as a concept, has evolved in the era of global commercial mobility. It is nowadays a common practise (especially in group companies) to send their employees to the respective field to help... [Read More](#)

Articles - Aug 24, 2020 - Taxsutra - GST - ⓘ

**GST And Secondment of Employees**

### 1. Overall short summary - The article addresses whether reimbursements of salary by a secondee/deputed company to the original employer constitute a taxable supply under GST. - It cites (Section 7 and Schedule III) to show "services by an employee to the employer in the course of or in relation to his employment" are excluded from supply. - The author concludes (supported by reimbursement of salary for seconded...) [Read More](#)

**Filter**

View  
 Download  
 Summarize  
 Initiate new QnA  
 Add to last QnA  
 Add to specific QnA  
 Add to Submission

### Process followed by the Model to generate the Output.

- Search is designed to comprehend the user's intent and retrieve the most pertinent documents efficiently.
- The process begins by identifying the nature of query asked by user (Keyword/Non-keyword)
  - **Keyword search:** This can be used to locate a specific document wherein reference number/details of the same are already known to the user. Users should input specific details like the case law citation, or section/rule number of any act, or notification number, or circular number, etc. to get the appropriate response.
  - **Non-Keyword search:** To search for documents on a specific issue or topic, users should enter a detailed description of the topic, such as "Applicability of MFN clause for TDS payments," or "GST on secondment of employees." The output will be generated to provide the documents wherein such issue or topic has been discussed.
- Subsequently, the solution extracts documents by evaluating the similarity score of the user's query. This ensures that the most relevant documents are identified and presented to the user.

## Do's / Don'ts

Dos	Don'ts
<p>Perform Document search and not ask any query</p> <ul style="list-style-type: none"> <li>✓ Recommended: GST on secondment of employees</li> <li>✗ Not recommended: Can you briefly describe GST on secondment of employees in 50 words?</li> </ul>	<p>Do not write lengthy searches</p> <ul style="list-style-type: none"> <li>✓ Recommended: GST on secondment of employees</li> <li>✗ Not recommended: Company A has provided some its employees on secondment arrangement to Company B. Company B is outside India. What are the GST implications on such arrangements.</li> </ul>
<p>Be clear while performing search (in terms of search use-case, legislation, document category, forum, etc.)</p> <ul style="list-style-type: none"> <li>✓ Recommended: GST implications on secondment of employees</li> <li>✗ Non recommended: Secondment of employees</li> </ul>	<p>Do not search for any sub-section within sections because sub-sections are anyways included within the pdf document containing the section.</p> <ul style="list-style-type: none"> <li>✓ Recommended: Section 17 of CGST</li> <li>✗ Not recommended: Section 17(5) of CGST</li> </ul>
<p>Keep the prompts in natural language</p> <ul style="list-style-type: none"> <li>✓ Recommended: Case laws on GST implications on liquidated damages</li> <li>✗ Non recommended: GST + LD/Penalty + case law</li> </ul>	
<p>Use search refiners/filters explained above to narrow down results</p>	<p>Do not spend time searching results in next pages before applying relevant filters and refiners</p>

### 3.2. Summarize

This feature is designed to create PwC curated summary for multiple types of documents using AI such as: -

- Case laws or,
- Notifications or,
- Circulars or,
- Position Paper or,
- Opinion or,
- any other document (like contract, TP reports, notice, section, rules, etc.)

#### Expected Output for different types of documents

- Case Laws: There are two types of summary available in case laws ('Summary', 'Other Information' for detailed analyses)
- Summary: A section-wise summary of the document is provided which will contain Short Summary, background, Contention of taxpayer, Contention of Revenue, Court verdict.
- Other Information: Important information from the case is extracted in other information tab where details like Title, citation of the case, parties involved, amount in dispute, summary of issues, key principles, case law referred etc. are available.
- Circulars/ Notifications: Overall Short Summary which captures a brief overview of the document and Detailed Summary which will provide further drill down of the document capturing specific aspects.
- Position paper: This will cover following sub-components – Overall Short Summary, Background, Issues Involved, Relevant legal provisions, Conclusion, Important considerations
- Notice: Overall Short Summary, Entity Name, Address, Registration Number, Document Type, Document Number, Document Date, Relevant Period, Forum/Authority, Relevant Section, Issues Raised, Interest, Penalty, Next Steps
- Submission: Overall short Summary, Entity Name, Address, Registration Number, Document Type, Forum/Authority, Notice/Order Details, Relevant Period, Issues and submissions, Case Laws Referred in this submission

#### How to use summary feature

*Below are the guidelines which users can keep in mind while summarizing the document*

- a) Users can summarize the searched document/ document available in the solution
- b) Users can summarize any ad-hoc documents uploaded by the user

#### **a) To summarize the documents available in solution, follow the steps below:**

Click on three dots from searched results and then click on summarize.

The screenshot shows a search result for 'Secondment of Employees - GST Perspective'. The result is a brief article about secondment practices. At the bottom right of the result card, there is a vertical ellipsis menu. The 'Summarize' option is highlighted with a yellow box. Other options in the menu include 'View', 'Download', and 'Initiate new QnA'.

**b) To attach & summarize any ad-hoc documents, follow the steps below:**

Click on “Add new” button. Below a screen will appear.

The screenshot shows a 'Summarize' page with a modal overlay. The modal has a title 'Add New' and contains fields for 'Document Category \*' (with a dropdown menu 'Select One') and 'File Upload \*' (with a 'Browse Files' button). At the bottom is a 'Submit' button. The background shows a table with three entries: Request ID 9099, Title 'New\_Jai\_Hind\_2024-VIL-1087', Request Date '20/11/2025 10:43:00', Status 'Completed', and Action 'Download'. Request ID 9067, Title 'Uno\_Minda\_2024-VIL-1055-MAD', Request Date '19/11/2025 10:33:42', Status 'Completed', and Action 'Download'. Request ID 9047, Title 'Tamil\_Nadu\_AAR', Request Date '17/11/2025 19:06:24', Status 'Completed', and Action 'Download'. The bottom of the page shows pagination: 'Showing 1 to 3 of 3 entries', 'Limit: 10', and '1 of 1'.

Then, select the Document category & upload the file (PDF, Word).

Initially, document status would be “In-progress”

Summarize						
Total Requests	Completed Requests	In-progress Requests	Failed Requests	Request Date	Status	Action
4	3	1	0	21/11/2025 11:28:11	In-Progress	
9109	TOLA_Judgement_03-Oct-2024			21/11/2025 11:28:11	In-Progress	
9099	New_Jai_Hind_2024-VIL-1087-UTR			20/11/2025 10:43:00	Completed	
9067	Uno_Minda_2024-VIL-1055-MAD			19/11/2025 10:33:42	Completed	
9047	Tamil_Nadu_AAR			17/11/2025 19:06:24	Completed	

Once summary is ready, status will change from “In progress” to “Completed”. Users may also use the refresh button to refresh the status of all request id available on this page. Option to download is given under Action.

Summarize						
Total Requests	Completed Requests	In-progress Requests	Failed Requests	Request Date	Status	Action
4	3	1	0	21/11/2025 11:28:11	Completed	
9109	TOLA_Judgement_03-Oct-2024			21/11/2025 11:28:11	Completed	
9099	New_Jai_Hind_2024-VIL-1087-UTR			20/11/2025 10:43:00	Completed	
9067	Uno_Minda_2024-VIL-1055-MAD			19/11/2025 10:33:42	Completed	
9047	Tamil_Nadu_AAR			17/11/2025 19:06:24	Completed	

Click anywhere in the row to view the document and its generated summary.

Summarize

3 Total Requests
3 Completed Requests
0 In-progress Requests
0 Failed Requests

🔍
⟳
Add New

Request ID	Title	Legislation	Document Category	Request Date	Status	Action
9109	TOLA_Judgement_03-Oct-2024		Indian Judgements	21/11/2025 11:28:11	Completed	🔗
9099	New_Jai_Hind_2024-VIL-1087-UTR		Indian Judgements	20/11/2025 10:43:00	Completed	🔗
9067	Uno_Minda_2024-VIL-1055-MAD		Indian Judgements	19/11/2025 10:33:42	Completed	🔗

Summary will be visible as below:

pwc Navigate Tax Hub

← Summarize

Safari\_ruling-15\_key\_takeaways

1 of 91
...

QR Code
REPORTABLE

2024 INSC 756

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE/ORIGINAL JURISDICTION  
CIVIL APPEAL NO. 2948 OF 2023

Chief Commissioner of Central Goods and Service Tax & Ors. ... Appellants  
versus  
M/s Safari Retreats Private Ltd. & Ors. ... Respondents  
with  
WRIT PETITION (CIVIL) NOS. 804 of 2022 & 1030 of 2022  
CIVIL APPEAL NO. 2949 OF 2023  
WRIT PETITION (CIVIL) NOS. 1036 of 2022 & 90 of 2023

Summary
Other Information

1. Overall short summary

- Supreme Court considered challenges to clauses (c) and (d) of Section 17(5) of the Central Goods and Services Tax Act, 2017 (CGST Act) (blocked credit for construction of immovable property) and related claims against Section 16(4)(3)(1) and other provisions.
- Main issues: (a) whether the explanation defining "plant and machinery" applies to the expression "plant or machinery" in Section 17(5)(d); (b) meaning of "plant" in Section 17(5)(d); (c) constitutional validity of clauses (c) & (d) of Section 17(5) and of Section 16(4).
- Court held clauses (c) and (d) and Section 16(4) are constitutionally valid. The expression "plant or machinery" in Section 17(5)(d) is not identical to the defined phrase "plant and machinery" in the explanation to Section 17. "Plant" must be given its ordinary/commercial meaning and determined by a factual functionality/essentiality test; whether a particular building (e.g., mall, warehouse) is a "plant" is a question of fact.
- Case remanded to Orissa High Court to decide on facts whether the specific mall qualifies as a "plant" under Section 17(5)(d). Reading down of Section 17(5)(d) was not accepted.

2. Background

- Large group of matters including Civil Appeals No. 2948 & 2949 of 2023 and several writ petitions challenged Sections 17(5)(c)/(d) (and related provisions) of the CGST Act.
- Facts (example): First respondent (developer) constructed shopping mall, incurred GST on inputs/works (~Rs.34 crores ITC accumulated) and sought to utilise ITC against GST on rental income. Revenue denied ITC citing Section 17(5)(d).
- Orissa High Court (impugned judgment dated 17 April 2019) read down Section 17(5)(d) (relying on Eicher Motors) to allow ITC for construction where rental income was taxable.
- Multiple writ petitions sought declaratory/mandamus relief and reading down or striking down clauses (c) and (d).

Click on "Other Information" to see the following details of the summary:

pwc Navigate Tax Hub

← Summarize

Safari\_ruling-15\_key\_takeaways

1 of 91
...

QR Code
REPORTABLE

2024 INSC 756

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE/ORIGINAL JURISDICTION  
CIVIL APPEAL NO. 2948 OF 2023

Chief Commissioner of Central Goods and Service Tax & Ors. ... Appellants  
versus  
M/s Safari Retreats Private Ltd. & Ors. ... Respondents  
with  
WRIT PETITION (CIVIL) NOS. 804 of 2022 & 1030 of 2022  
CIVIL APPEAL NO. 2949 OF 2023  
WRIT PETITION (CIVIL) NOS. 1036 of 2022 & 90 of 2023

Summary
Other Information

1. Title of the Case

Chief Commissioner of Central Goods and Service Tax & Ors. v. Safari Retreats Private Ltd. & Ors. (Civil Appeal No. 2948 of 2023 etc.)

2. Citation of the Case

2024 INSC 756

3. Court/Order Issuing Authority

Supreme Court of India — Civil Appellate/Original Jurisdiction

4. Date of Order

3 October 2024

5. Previous Case details

- Case Name: Safari Retreats Private Ltd. & Ors. v. Chief Commissioner of Central Goods and Service Tax & Ors. (Writ Petition before the High Court of Orissa leading to the impugned judgment)
- Citation: N/A
- Court/authority: High Court of Orissa
- Date of judgment: 17 April 2019

Dos/ Dont's

<b>Dos</b>	<b>Don'ts</b>
Expect best results from original copy of PDFs instead of scanned.	Do not upload any format other than pdf, docx.
Re-generate the summary if found some issues in the output of summary	Do not expect solution to add anything from its own knowledge in the summary. This feature will only create summary of the content given in the uploaded document. To clarify, summarize function does not involve providing any additional information using AI knowledge or based on other documents which are part of the NTH Repository.
Allow some time to summarize the document if summary is not available	Do not completely rely on the output generated and review the results before further use

### 3.3. Query

Facility to query documents using AI. Multiple sources are available for getting responses to the query (User documents, User documents & AI knowledge, NTH Repository, Global Repository, etc.

Modes	Details	Input	Output
User documents	<p>Undertake Q&amp;A on uploaded documents. Users can upload single or multiple documents.</p> <p>Trail of entire query session is considered while responding to relevant query for holistic response.</p>	<p>Input query along with single or multiple Documents</p> <p>Best results with documents upto 100 pages taking all documents together</p>	Response received from the information available in the document.
User documents & AI knowledge	Undertake Q&A using AI knowledge along with uploaded documents (if any).	<p>Input query along with documents, if any</p> <p>Not mandatory to upload documents</p>	<p>Response received from the information available in the document as well AI knowledge.</p> <p>Response will be received from AI knowledge only if the relevant information is not available in the document</p>
NTH Repository	Get responses for tax queries-based based on documents available in NTH repository.	Input Query	<p>Response in two parts (Response A and Response B) along with Citation and clickable links of Documents</p> <p>An Overall response including summary of analysis and conclusion</p>
Global Repository	Get response from PwC world-wide tax summary (WTS)	Input Query	Response received from documents available in the Global repository along with citation and follow up questions

#### How to use QnA feature

*Below are the guidelines which users can keep in mind while using QnA feature*

- a) Users can query the searched document/ document(s) available in the solution
- b) Users can access query module and get responses to query from different modes available in the solution

##### a) Query the searched document

Click on three dots from searched results and then click on query.

**pwc** Navigate Tax Hub  **gst on secondment** 

Search Result

**Secondment of Employees - GST Perspective**

In this era of rapidly growing economies, the companies are increasingly outsourcing business support functions to their subsidiaries or to third party vendors. This concept is widely known as employees. Secondment of employees, as a concept, has evolved in the era of global commercial mobility. It is nowadays a common practise (epically in group companies) to send their employees to the respective field to hel... [Read More](#)

Articles · Aug 24, 2020 · Taxstrata · GST · ⓘ

**GST And Secondment of Employees**

### 1. Overall short summary - The article addresses whether reimbursements of salary by a secondee/deputed company to the original employer constitute a taxable supply under GST. - It cites (Section 7 and Schedule III) to show "services by an employee to the employer in the course of or in relation to his employment" are excluded from supply. - The author concludes (supported reimbursement of salary for seconded... [Read More](#)



- View
- Download
- Summarize
- Initiate new QnA
- Add to last QnA
- Add to specific QnA
- Add to Submission

Also, Option is available 'Add to last QnA' to add more documents in the existing/ last QnA session.

**pwc** Navigate Tax Hub  **gst on secondment** 

Search Result

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**pwc** Navigate Tax Hub  **gst on secondment** 

Search Result

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**GST And Secondment of Employees**

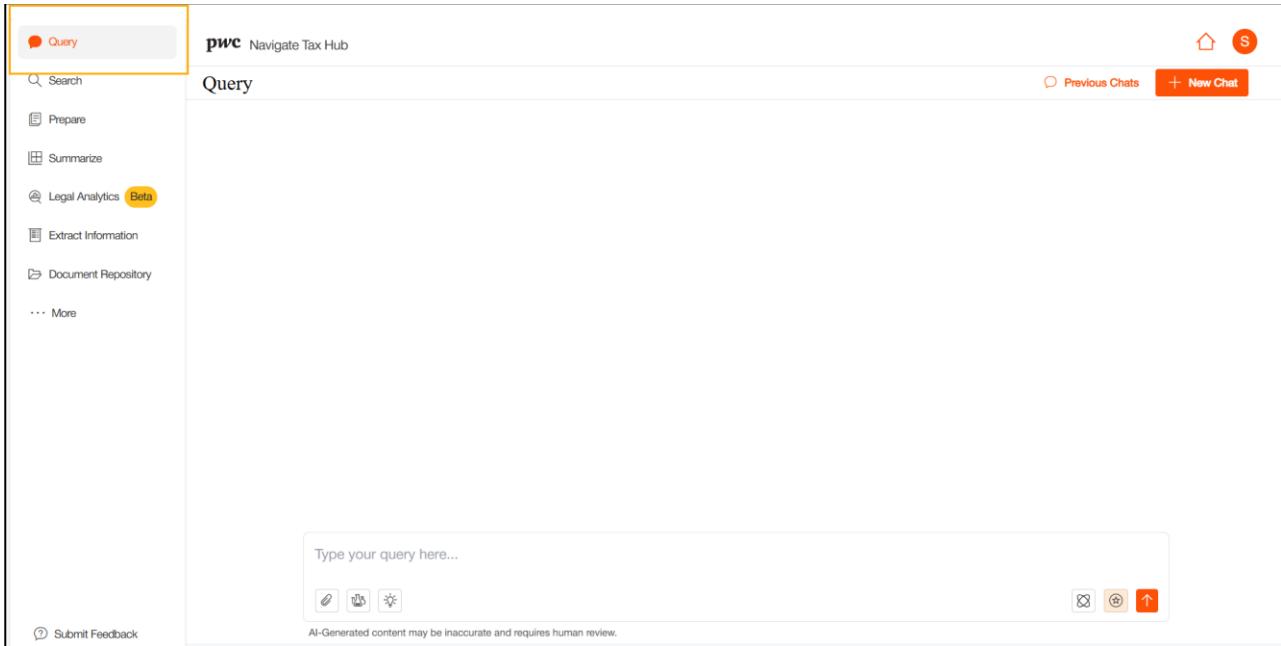
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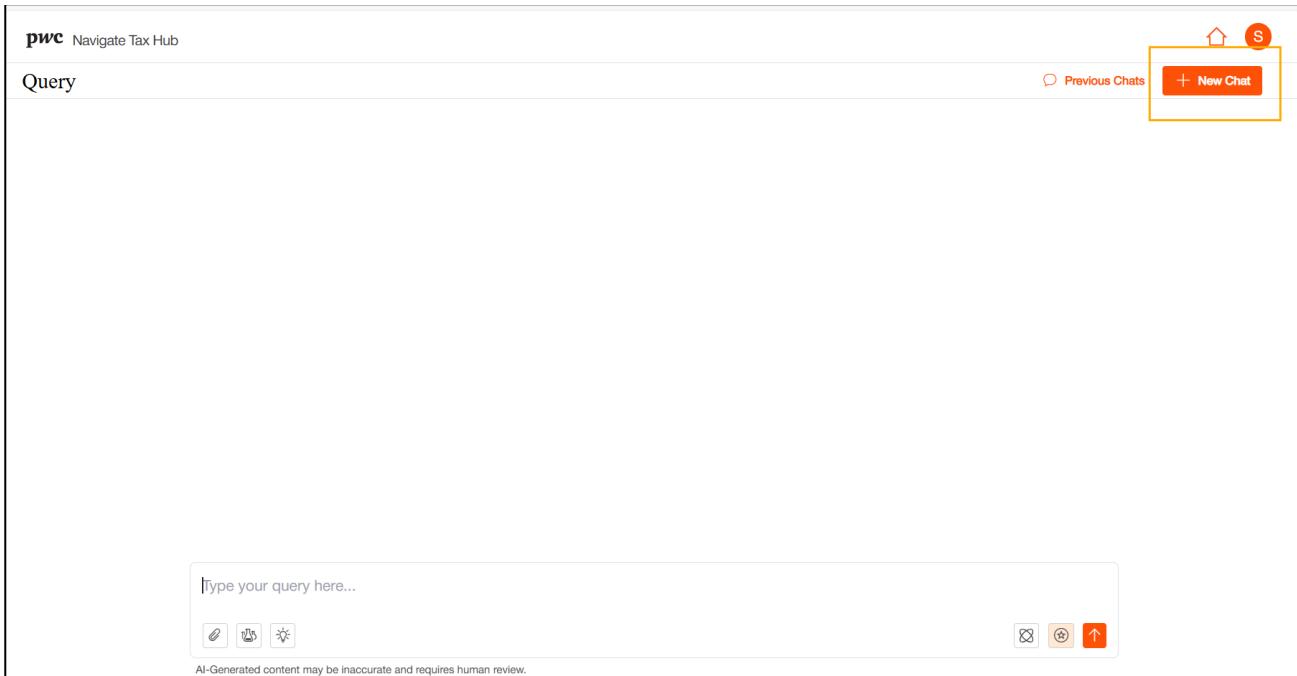
- View
- Download
- Summarize
- Initiate new QnA
- Add to last QnA
- Add to specific QnA
- Add to Submission

## b) Query using different modes available

User to click on **Query** to open query module.



Click on '**Add chat**' to initiate conversation.



Select the most appropriate **mode** for getting response to user queries.

### Source

 **Auto**  
Get response from most appropriate source based on your query

 **User Documents**  
Answers come strictly from your uploaded documents—no external sources used

 **NTH Repository**  
Research across all content available including case laws, notifications, circulars, and other relevant documents

 **Global Repository**  
Get response from PwC's Worldwide Tax Summaries (WWTS)

### Other Sources

 **User Documents & AI Knowledge**  
Get response from your documents if provided, and use AI expertise when information is missing or no document is uploaded

**Enhance Prompt:** Enhance Prompt is designed to refine and improve the wording of initial queries for better results.

GST

AI-Generated content may be inaccurate and requires human review.

By clicking on the Enhance Prompt button, we get the following result -

Provide a comprehensive overview of the Goods and Services Tax (GST), including its definition, key features, objectives, and how it is implemented in your country. Explain the different types of GST (such as CGST, SGST, IGST), the registration process for businesses, compliance requirements, and the impact of GST on consumers and businesses. Include recent updates or changes to GST regulations and provide real-world examples to illustrate its application.

AI-Generated content may be inaccurate and requires human review.

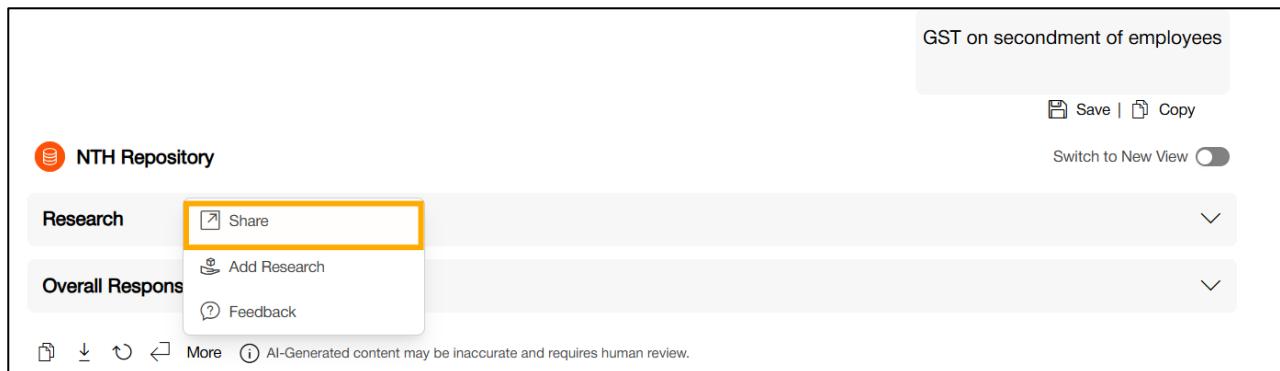
**Shortcut Keys:** To enable faster, keyboard-driven operation in the Query Module, the following shortcuts have been implemented:

- **Alt + E** – Enhance Prompt
- **Alt + Z** – Undo Enhanced Prompt
- **Alt + U** – Upload
- **Alt + P** – Prompt Library
- **Alt + M** – Switch AI Model
- **Alt + S** – Select Source / Mode
- **Alt + Enter** – Submit Query
- **Alt + N** – Initiate New Chat

These shortcuts are intended to improve efficiency for power users and reduce reliance on mouse interactions.

**Share Feature:** Users can now easily share query responses by clicking “More” and choosing “Share”. Sharing options include:

- Share along with research
- Share without research



## Query using available modes

### 1) Uploaded Document(s)

Users will have to add / upload the document(s) with permitted formats.

The screenshot shows a user interface for querying uploaded documents. At the top, there is a greeting and a question: "Hello, Shayna" and "How can I help you today?". Below this is a text input field with the placeholder "Type your query here...". To the right of the input field are three icons: a magnifying glass, a star, and an upward arrow. In the bottom right corner of the input field area are three small buttons: a double arrow, a star, and an upward arrow. Below the input field is a modal window titled "Documents". The modal has a heading "Upload your files" and a central area with a dashed border for dragging files. Inside this area, the text "Drag and Drop or choose file(s)" is displayed, along with "Allowed file types: .pdf, .docx, .xlsx, .png, .pptx, .rtf". Below this area is a checkbox labeled "Select All". Underneath the checkbox, a file entry is shown: "Rule\_28\_of\_CGST\_Rules\_2017\_1\_1.pdf" with a checkmark, a download icon, and a delete icon. A green button labeled "Completed (DOC 1)" is also present. The modal has a close button in the top right corner.

### Expected Output

- This mode will use the uploaded document(s) as the source while providing the response to the queries asked by the user.
- The Solution will not provide response from the context outside the added/ uploaded documents.
- Users may provide the prompt to the model if the output is required in a particular format like tabular format, Point wise details etc.

### Sample Queries

- Elaborate the issue discussed in this case law
- Extract all tax related clauses from the agreement
- What are the key principles emerging from the judgment
- Extract the cases referred in the documents along with citations in a tabular format
- *Follow up query-* Also add date and forum in above response

## 2) User Documents and AI Knowledge

This mode will use the AI knowledge along with uploaded document(s) if any as the source while providing the response to the queries asked by the user. It is not **mandatory** to upload any document for this mode, and users may ask any general queries.

The screenshot shows a chat interface with a "Query" input field at the top. Below it, there's a message from the AI system. The message starts with a small orange icon and the text "User Documents & AI Knowledge". The main content of the message is: "Thank you for your query regarding the **GST implications on secondment**. As there are no specific documents provided, I will answer your question based on my professional knowledge as a finance, tax, and legal expert, and I will clearly indicate that this response is based on general legal and tax principles as of June 2024." Below this message, there's a section titled "GST on Secondment: Comprehensive Analysis" followed by a sub-section "1. Understanding Secondment". The sub-section contains a detailed explanation of what "Secondment" means, stating that it refers to an arrangement where an employee of one company (the "seconder" or "lending company") is temporarily assigned to work for another company (the "host" or "recipient company"). The employee remains on the payroll of the original employer but works under the direction and supervision of the host company. At the bottom right of the message area, there are "Save" and "Copy" buttons.

### Expected Output

- The output provided in this mode will also include AI knowledge including interpretation of any content given in the uploaded document.
- Response will be received from AI knowledge only if the relevant information is not available in the document

### Sample queries

- What is ESOP in context of Income tax law
- Provide a para on What impact is Pillar 2 expected to have on multinational corporations
- Provide the meaning of Fiscally transparent entities mentioned in the case

### 3) NTH Repository

This mode will use the database available in the 'Navigate Tax Hub'. In this section, the user may ask any tax and legal query, and a structured response will be generated by the model.

#### Sample queries

- GST on secondment of foreign employees from overseas company wherein they have an agreement with Indian company
- Whether MFN clause may be applied for determination of TDS implications while making payments to a Netherland entity
- Taxability of royalty payment to Non-Resident in case of sale of software
- Applicability of Significant Economic Presence from Income Tax law perspective
- Whether expenses be allowed u/s 14A if exempt income is generated from investment made out of own funds.

**Switch to New View:** It provides a more user-friendly view, where overall response is default selected. Users will have the option to switch between the old view and the new view anytime, based on their preference. Once enabled, this preference is saved permanently until manually disabled.

#### Old View

The screenshot shows the 'Old View' interface. At the top, there's a search bar labeled 'Query' and buttons for 'Previous Chats' and 'New Chat'. Below the search bar, a message card displays the query 'GST on secondment of employees' with a red notification badge showing '2'. To the right of the message card are 'Save' and 'Copy' buttons, and a toggle switch labeled 'Switch to New View' which is currently off. On the left, under the heading 'NTH Repository', there's a 'Research' section. It includes a 'Relevant legislation: GST' section, a 'Processed query: gst on secondment of employees' section, and a 'Relevant categories:' section containing a list of items: 'Acts and Rules', 'Finance Act', 'Notifications', 'Circulars', and 'Press Releases'.

#### New View

The screenshot shows the 'New View' interface. The layout is similar to the 'Old View', with a search bar, 'Previous Chats' and 'New Chat' buttons at the top. A message card for 'GST on secondment of employees' is present. The 'Switch to New View' toggle switch is now on. The 'NTH Repository' section includes an 'Overall Response' tab (which is active) and a 'Research' tab. The 'Overall Response' tab contains a section titled 'GST on Secondment of Employees: A Comprehensive Analysis' with two subsections: '1. Introduction' and '2. Statutory Framework'. The 'Introduction' section provides a brief overview of the GST regime and its impact on secondment arrangements, mentioning the Northern Operating Systems Pvt. Ltd. (NOS) case. The 'Statutory Framework' section is currently collapsed.

**Follow Up:** The Follow Up feature enables users to ask additional, context-aware questions within the same session, building on previous queries and responses.

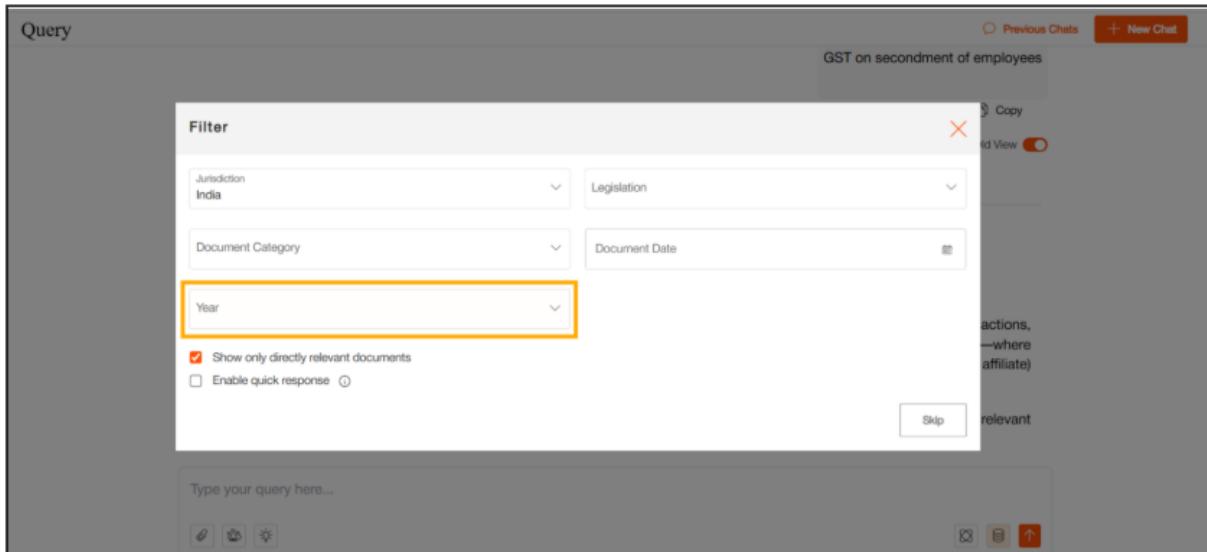
Query	Overall Response	Research
	<p><b>References:</b></p> <ul style="list-style-type: none"><li>CGST Act, 2017: Sections 2(102), 7, 15, Schedule III</li><li>CGST Rules, 2017: Rule 28</li><li>CBIC Instruction No. 05/2023-GST</li><li>CBIC Circular No. 210/4/2024-GST (para 3.7)</li><li>Supreme Court: <i>Northern Operating Systems Pvt. Ltd.</i></li><li>Delhi High Court: <i>Metal One Corporation India Pvt Ltd v. UOI</i>, <i>Thales India Pvt Ltd v. Addl. Commissioner of CGST</i></li></ul> <p><b>Disclaimer:</b> This analysis is based strictly on the provided context and should be read in conjunction with the latest legal facts of each case. For complex or high-value transactions, professional advice and a review of all contractual documents are recommended.</p> <div style="text-align: center;">    More  AI-Generated content may be inaccurate and requires human review.</div>	

**Regenerate:** The Regenerate feature allows users to request a new AI-generated response to their query or document summary.

Query	Overall Response	Research
	<p><b>References:</b></p> <ul style="list-style-type: none"><li>CGST Act, 2017: Sections 2(102), 7, 15, Schedule III</li><li>CGST Rules, 2017: Rule 28</li><li>CBIC Instruction No. 05/2023-GST</li><li>CBIC Circular No. 210/4/2024-GST (para 3.7)</li><li>Supreme Court: <i>Northern Operating Systems Pvt. Ltd.</i></li><li>Delhi High Court: <i>Metal One Corporation India Pvt Ltd v. UOI</i>, <i>Thales India Pvt Ltd v. Addl. Commissioner of CGST</i></li></ul> <p><b>Disclaimer:</b> This analysis is based strictly on the provided context and should be read in conjunction with the latest legal facts of each case. For complex or high-value transactions, professional advice and a review of all contractual documents are recommended.</p> <div style="text-align: center;">    More  AI-Generated content may be inaccurate and requires human review.</div>	

**Filter:** A filter has been added in the NTH Repository mode to refine the results based on the user's preference.

- Jurisdiction:** Users can choose the Jurisdiction from India, UK, Sri Lanka, China and Japan.
- Legislation:** Users can choose the Legislation from GST, Customs, Income Tax, etc.
- Category:** Users can choose the document category from Case Laws, Notifications, Press Releases, etc.
- Year:** Users can select the Year to select relevant income tax act. For example, a user can opt for Financial Year "2022–23" if they wish to consider income tax as amended by the Finance Act, 2022.



#### 4) Global Repository

This mode will use the PwC world-wide tax summaries which cover corporate and individual tax worldwide to get the response.

Users may ask queries for international tax issues in this mode.

**Corporate Tax Rate in Finland**

The standard corporate income tax (CIT) rate in Finland is 20%. This rate applies to all Finnish resident companies on their worldwide income, as well as to permanent establishments (PEs) of non-resident companies on the income attributable to the PE.

All taxable income received by a company is taxed at the CIT rate of 20%, irrespective of the source to which it is attributable. There are no municipal or local income taxes levied on company income in Finland.

**Additional Notes**

- The same 20% CIT rate applies to branch income, provided the branch constitutes a permanent establishment in Finland.
- The public service broadcasting tax (YLE tax) is a separate levy based on taxable income, but it is deductible for corporate tax purposes.

**Citations**

PWCGlobal\_finland\_corporate\_taxes-on-corporate-income.pdf PwCGlobal\_finland\_corporate\_income-determination.pdf PwCGlobal\_finland\_corporate\_branch-income.pdf

#### Expected Output

- Response available along with Citations and Follow up Queries

#### Sample Queries

- What types of employment income are considered taxable in Finland?
- What VAT rate in Ukraine applies to the import and supply of certain agricultural products?
- How are resident individuals in Australia taxed on their overseas employment income?

#### 5) New Income Tax Code

Users can select existing **NTH Repository mode** only to ask queries related to new Income tax code.

Users may use this section to read or analyze any section, rule, phrase in new income tax law and also draw a comparison of between 2 or more sections in old and new income tax law.

The screenshot shows a user interface for the NTH Repository. At the top, there's a header with 'Query' on the left, 'Previous Chats' with a back arrow, and 'New Chat' with a plus sign on the right. Below the header, there's a profile icon and the text 'Section 92'. To the right of the profile icon are 'Save' and 'Copy' buttons, and a 'Switch to New View' toggle switch. On the left, there's a sidebar with 'NTH Repository' (highlighted with a blue dot), 'Research' (with a dropdown arrow), and 'Overall Response' (with a dropdown arrow). The main content area displays the text: 'Section 92 of the Income Tax Act, 1961: Computation of Income from International Transaction Having Regard to Arm's Length Price'. Below this, a section titled '1. Legislative Intent and Scope' contains the text: 'Section 92 is the foundational provision for transfer pricing in India. Its primary objective is to ensure that income arising from international transactions or specified domestic transactions between associated enterprises (AEs) is computed as if such transactions were carried out between unrelated parties, i.e., at arm's length price (ALP). This is to prevent profit shifting and base erosion through manipulation of prices in cross-border and certain domestic transactions.' There are also small arrows for expanding and collapsing sections.

## Expected Output

- This mode will provide response from the new income tax code as well the old income tax act.
- Follow up queries will also be available

## Sample Queries

- Give me relevant section(s) as per new income tax act which are relevant for below context 'Section 92A: Meaning of associated enterprise'
- *Follow up* -What is the implication of the phrase "Without affecting the generality of the provisions of sub-section (1) of section 162.
- What are the key changes in New Income tax code for Income escaping assessment.
- Give me a comparison between section 139 of old law and section 263 of new law
- What is the corresponding section for general deductions and what are the key differences

## Option to search/download/delete the conversation history

The screenshot shows the PwC Navigate Tax Hub interface. At the top, there's a header with 'pwc' logo, 'Navigate Tax Hub', a search bar, and a user icon. Below the header, there's a '← Previous Chats' button and an 'Add Chat' button. The main area is a table showing a list of previous chats. The columns are 'Load Type', 'Updated Date', and 'Action'. The 'Action' column contains icons for download and delete. The table rows include:
 

	Load Type	Updated Date	Action
Previous Chats			
Section 92	Web	21/11/2025 11:50:47	
Section 92	Web	21/11/2025 11:50:16	
GST on secondment	Web	21/11/2025 11:44:42	
Rule_28_of_CGST_Rules_2017_1_1_.pdf	Web	21/11/2025 11:41:46	
create a manual like this on NTH. There is a landing page from where we can navigate to search. new income tax, legal analytics, extract information, prepare, ...	Web	21/11/2025 10:19:04	
Client version User Manual Navigate Tax Hub.docx	Web	21/11/2025 10:17:01	

**Tables:** Users can now view, expand, copy and download the tables generated in responses.

Summary Table: GST on Secondment of Employees			File Download Print
Scenario	GST Applicability	Key Considerations	
Employee is on Indian entity's payroll, under its control, and all employment obligations are with Indian entity	<b>No GST</b> (Schedule III)	Employer-employee relationship exists with Indian entity	
Employee remains on foreign entity's payroll, Indian entity reimburses salary, foreign entity retains control/recall rights	<b>GST Payable</b> (Manpower supply)	Substance over form; reverse charge applies if foreign entity is supplier	
No invoice is raised by foreign entity, full ITC available	<b>No GST</b> (Value deemed 'Nil')	As per Rule 28 and CBIC Circular No. 210/4/2024-GST, Delhi HC judgments	
Secondment from HO to Branch/PO (not separate legal entity)	<b>No GST</b>	Not a supply between distinct persons	
Indian company seconds employees abroad, foreign entity controls	<b>Export of Service (Zero-rated)</b>	Subject to IGST Act conditions	

## Do's / Don'ts

Mode	Dos	Don'ts
<b>All Modes</b>	Select mode of response before asking the query	Do not type and enter another query till the time previous query is being answered.
<b>All Modes</b>	Allow sufficient time to provide response	Do not completely rely on the output generated and review the results before further use
<b>All Modes</b>	Keep the query clear (in terms of query use-case, legislation, etc.)	Do not upload any format other than .pdf, .docx, .png, .pptx, .xlsx
<b>All Modes</b>	Rephrase the query if your requirement is not addressed in first response.	
<b>All Modes</b>	Instruct the output format expected (e.g. in a tabular format, in bullet points etc.)	
<b>Uploaded Document</b>	Expect best results for less than 100 pages document.	
<b>Uploaded Document</b>	Expect best results from original copy of PDFs instead of scanned.	

### 3.4. Prepare

This module is to assist users to prepare first cut draft of various documents given below :

- Reply to a Notice

Upon clicking on the Prepare Module, the user will be able to access the grid providing details of previous submissions prepared by the user which mentions key details like the Submission ID, Company Name, Legislation, Submission Type, Caption, Period, AI Status, Created By and Created Date. The user has an option to download the list in an .xlsx file.

The screenshot shows a table titled 'List of Submissions' with the following data:

Submission ID	Company Name	Legislation	Submission Type	Caption	Period	Status	Created By	Created Date
8514	ABCS	GST	Reply to Notice	Test 20		Extraction Completed	Gagan_thakur	19/11/2025 18:45:03
8512	ABCD	GST	Reply to Notice	Test 19		Completed	Gagan_thakur	19/11/2025 15:33:02
8494	ABC	GST	Reply to Notice	test 10		Completed	Gagan_thakur	11/11/2025 14:46:17
8492	XYZ	GST	Reply to Notice	Test 2		Initiated	Gagan_thakur	11/11/2025 12:27:18
8458	ABC	GST	Reply to Notice	Test 1		Preparation in Progress	Gagan_thakur	10/11/2025 10:58:59
8457	ABC	GST	Reply to Notice	Test	.	Preparation in Progress	Gagan_thakur	10/11/2025 10:39:16

Showing 1 to 6 of 6 entries

Limit: 10 < Previous 1 of 1 Next >

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Cookie Information | Privacy Policy | EULA | Consent Notice

#### Steps to create a submission:

##### Upload

1. Click on 'Add New' button, and fill the relevant details as explained below:
  - a. **Company Name (M):** Company for which user is creating the submission from the dropdown
  - b. **Legislation (M):** Income Tax or GST are currently available. There are different metrics for preparation configured for both the legislations
  - c. **Submission Type (M):** The type of submission i.e. i) Reply to Notice
  - d. **Caption (M):** Caption of the submission
  - e. **Period (O):** Period is the only optional field where the user can specify any time period as per their convenience like AY, FY, specific months etc.

Note: Field are marked as M are mandatory and O is optional

pwc Navigate Tax Hub

← Prepare Send To AI

Company Name	Legislation *	Submission Type *	Caption *	Period
PWC	GST	Reply to Notice	abc	

Cancel **Submit**

2. After filling in the above details, click on submit. Thereafter, user should upload the **Notice (pdf)** by clicking the category as Notice

pwc Navigate Tax Hub

← Prepare Send To AI

**Upload** **Extract** **Prepare**

Company Name	Legislation *	Submission Type *	Caption *	Period
XYZ Limited	GST	Reply to Notice		

**Documents**

Please upload relevant documents for preparation

Category *	Purpose
Notice	3 Selected
Issue *	Select Options
<span style="border: 1px dashed #ccc; padding: 10px; display: inline-block;">Drag &amp; Drop your files here or <b>Select Files</b></span>	

**Save Document**

**Extract :** After the documents have been added, the user can click on the '**Send to AI**' button to get all the information extracted on the 'Extract' screen from the uploaded notice while utilizing GENAI which is generated the submission in 5 buckets:

- Summary:** A PwC prompt generated summary in roughly 200-300 words briefs the entire notice
- Basic Details:** Highlights key details like entity name, address, registration number, document type, document number and other details
- Issue List:** Mentions all the issues along with amount bifurcations
- Validations:** The uploaded notice is assessed on the basis of few of the parameters. Currently we have 2 validations for GST notices:
  - > Notice should be signed by the issuing authority – GenAI will check whether the notice has been signed by issuing authority or not. Signature can be both Digital and Manual.
  - > Notice issued within extended time limit u/s 73/74 - GenAI will check whether notice has been issued within the prescribed time as per law.
 In case of failure of above validations, relevant submissions would be generated automatically.
- Interest and Penalty:** Both of these sections are identified from the notice along with their corresponding amounts

**Note:** The user has the option to edit and add/delete any information they want to that has extracted on the Extract screen using GENAI.

The screenshot shows the 'Extract' screen of the PwC Navigate Tax Hub. At the top, there are buttons for 'Upload', 'Extract' (which is highlighted in orange), and 'Prepare'. To the right are icons for a house and a user profile, and a red button labeled 'Initiate Preparation'. Below these are sections for 'Summary' and 'Basic Details'. The 'Summary' section contains a note about a Show Cause Notice issued by the Income Tax Department to ABC Limited for AY 2020-21 under section 143(3). The 'Basic Details' section lists various parameters such as Entity Name (ABC Limited), Address (Jasola 110044, Delhi, India), Registration Number (AAACE5174C), Document Type (Show Cause Notice), and Document Number (ITBA/AST/F/143(3)(SCN)/2023-24/1058573621(1)). The 'Issue List' section shows one issue: 'Disallowance of ESOP expenses of Rs. 476.27 million claimed as revenue'. The total GST amount is listed as 47.62,70,000.

3. Post verification of the extracted data, user can upload below documents based on following understanding:
  - a. Category of Document among Reply Template, Past Case Documents, Company Specific Documents, Standard Submission, Opinion and Position Paper.
  - b. Purpose, which is to be selected from Company Background, Facts leading to issuance of Notice and Submission on Merits. The user can select all or multiple among these for any category of the document

**Note: i) For preparation of Reply to Notice: Notice and Reply Template/Standard Submission are mandatory**

4. User can upload Reply template, standard submission, past case documents, etc. then click on 'Initiate Preparation'. In case purpose has been selected as Submission on Merits then it is mandatory to select Issue from the dropdown.

The screenshot shows the 'Prepare' screen. It includes fields for 'Company Name' (ABC), 'Legislation' (GST), 'Submission Type' (Reply to Notice), 'Caption' (xyz), and 'Period'. Below these are sections for 'Documents' and 'Issue'. The 'Documents' section shows a file named '1 SCN ESOP 1.pdf - Notice' with a note: 'Company Background, Facts leading to issuance of Notice, Submission on Merits'. The 'Issue' section has dropdowns for 'Category' (Reply Template) and 'Purpose' (Select Options), and a large area for uploading files with a placeholder: 'Drag & Drop your files here or Select Files'. A red button at the bottom right says 'Save Document'.

There are multiple Category using which documents can be uploaded. Few of the categories along with Purpose and their respective usage are captured below:

Category	Recommended Purpose	Usage
Reply Submission /Opinion/Position Paper/Case Laws	Template/Standard Submission on Merits	Generate content of Submission on Merits section
Past Case Documents	Facts leading to issuance of Notice	Generate chronology of events considering mapped documents along with Notice
Company Specific Documents	Company Background	Generate Company background section
Company Specific Documents	Submission on Merits	Fill created placeholders

5. Documents can be added in the Submission through dashboard as well. On the dashboard, user can search any document like, Case law, position paper, opinion, etc. and follow below steps for upload:

- Once results are shown then user can perform multiple tasks by clicking on three dots.

Go to Add to submission: It allows users to add documents to the submission based on the Submission ID or caption selected by user.

- b. Click on Save button and document will be added to relevant submission.

User should initiate preparation each time a new document is added to the submission.

## Prepare

- 6. User will be able to view the draft submission in the Prepare section. The submission is broken down into various sections where each section has a designated purpose and metric for generating content. The sections available are explained below
  - a. **Form:** This section generates the relevant form which is required to submit response to a notice
  - b. **Introductory Paragraph:** It highlights the key details like Addressee, subject, Notice details, etc.
  - c. **Company Background:** This section is generated by as per the content in the notice and any specific document mapped for this section by the user.
  - d. **Proposals Made:** This section highlights the proposals/ additions/ issues in the notice.
  - e. **Facts leading to issuance of Notice:** This section provides a detailed chronological journey of events which have transpired till the issuance of the notice by the department. No specific template is used in this section and the content generated by AI.
  - f. **Submission:** This section captures the standard content where Notice denied all allegations and craves to add/amend any grounds at the time of personal hearing.
  - g. **Submission on Merits:** Against each issue identified from the notice, we utilize the reply template and GENAI (along with any other category of document tagged with this purpose) to create and fill placeholders to ensure draft reply generated for this notice.
  - h. **Submission on Validity of Notice:** If the notice fails any of the validity defined metric, the solution has been trained to generate content on the failed criteria
  - i. **Submission on Interest & Penalty:** On the basis of the section under which the notice has been issued, we display the relevant content for both interest and penalty.
  - j. **Prayer:** All the requests put forth by the company in the generated reply are put forth in this section along with the issue brief and corresponding amounts
  - k. **All Sections:** The data generated in all the sections is displayed collectively in this section. If any edits are made to any of the sections above and saves it, it syncs automatically to this section. The user also has the provision to generate reply in a word document while ensuring all formatting.

**Note:** In all of the above sections (except All Sections), there is a functionality to Edit any content and perform formatting.

wc Navigate Tax Hub

← Prepare

Upload Extract Prepare

**Sections**

- Form
- Introductory Paragraph
- Company Background
- Proposals Made
- Facts Leading to Issuance of Notice
- Submissions
- Submission on Merits
- Submission on Validity of Notice
- Submission on Interest and Penalty
- Prayer
- All Sections

**Form**

FORM GST DRC – 06  
[See rule 142 (4)]  
Reply to the Show Cause Notice

1	GSTIN	03AAACP4526DiZo
2	Name	XYZ Limited
3	Details of Show Cause Notice	Notice no. DRC-01 Reference No - ZD030124042955M dated 31/01/2024
4	Financial Year	2018-19
5	Reply	Exhibit-1
6	Documents uploaded	As per index at page 1
7	Option of personal hearing	Yes

8. Verification •

I hereby solemnly affirm and declare that the information given hereinabove is True and correct to the best of my knowledge and belief and nothing has been concealed.

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Cookie Information | Privacy Policy | EULA | Consent Notice

## Dos and Don'ts

Dos	Don'ts
Upload Notice copy in pdf format only	Merit submission section is generated based on issues selected at the time of upload. Similar issue should be available in Reply template/Standard submission uploaded by user etc.
Do not upload any document until Notice extraction is completed.	Do not completely rely on the output generated and review the results before further use
Review information extracted from Notice and edit, if required	
Reply template/Standard submission has to be docx only. Any other format will not be uploaded for reply Template.	
Upload only pdf and docx for any other Category and select relevant purpose for better results	
Review all sections thoroughly for final response	

## Process to be followed / Expected output

Uploaded Documents	Expected Output
Notice	Only Extraction page will appear and Prepare page is blocked
Notice + Reply Template/Standard Submission	<b>Prepare page will be generated</b> Based on the issues selected, AI will read the uploaded document and fetch the entire content for the selected issue.
Notice + Case law/Opinion/Position Paper	<b>Prepare page will be generated</b> Based on the issues selected, AI will read the uploaded document and generate the content for the selected issue.



### 3.5. Extract Information

This feature has been specifically made available to extract unstructured information from document like Invoice, Notice, etc.

To extract the information from document (pdf, zip, xlsx), upload the file and select the Document type

Check the relevant status(completed/failed)

#### Extract Information

Select File \* (1)

Document Type \*

Drag & Drop your files here Browse Files Upload Files

Select One

Upload ID	Document Type	File Count	File Name	Load Type	Loaded At	Status	Loaded By	Action
17400	Notice	1	1_SCN_ESOP_1.pdf	Web	19/11/2025 10:38:50	Completed	Shayna Khanna	<span style="color: red;">Edit</span>

Showing 1 to 1 of 1 entries

Limit: 10 Previous 1 of 1 Next

Then, click anywhere on the row to see the extracted information.

← Extract Information

1\_SCN\_ESOP\_1.pdf

Entity Name: ABC Limited  
Registration Number: AAACE5174C  
Document Type: Show Cause Notice  
Document Number: ITBA/AST/F/143(3)(SCN)/2023-24/1058573621(1)  
Document Date: 08/12/2023  
Description: Show cause notice proposing disallowance of ESOP expenses and 80G deduction.  
Relevant Period: AY 2020-21  
Forum/Authority: Income Tax Department  
Provision/Section: Section 143(3)

Issues List

S.No.	Description	Amount (INR)
1	Disallowance of ESOP expenses of Rs. 476.27 million claimed as revenue expenditure, proposed to be added back to total income.	₹47,62,70,000.00

To get the extract information in excel/json format, click on download:

Extract Information

Select File \* ⓘ

Drag & Drop your files here [Browse Files](#)

Document Type \*

Select One

Upload Files

↻ ✖️ 🔍

Upload ID	Document Type	File Count	File Name	Load Type	Loaded At	Status	Loaded By	Action
17400	Notice	1	1_SCN_ESOP_1.pdf	Web	19/11/2025 10:38:50	Completed	Shayna Khanna	

Showing 1 to 1 of 1 entries

Limit: 10 ⏪ Previous 1 of 1 Next ⏩

### 3.6. Document Repository

Repository for internal proprietary tax/ legal documents of the companies.

To add any document (pdf, docx), click on “Add Document” appearing in the screen:

Document Name	Document Date	Folder	Document Category	Legislation	Company Name
ARMOUR_SECURITY_INDIA_LTD_14_aug_2025	20/11/2025 17:44:21		Others	Others	

After clicking on “Add button”, below screen will appear:

Document Upload

Select File(s) \* ⓘ

Drag & Drop your files here

**Basic Details**

Company: Select One

Business Unit: Select One

Access to Groups / Users: Select Options

Folder: Select One

**Document Details**

Document Name \*:

Document Date \*: 21-11-2025

Document Category \*: Others

Legislation \*: Select One

Document Description:

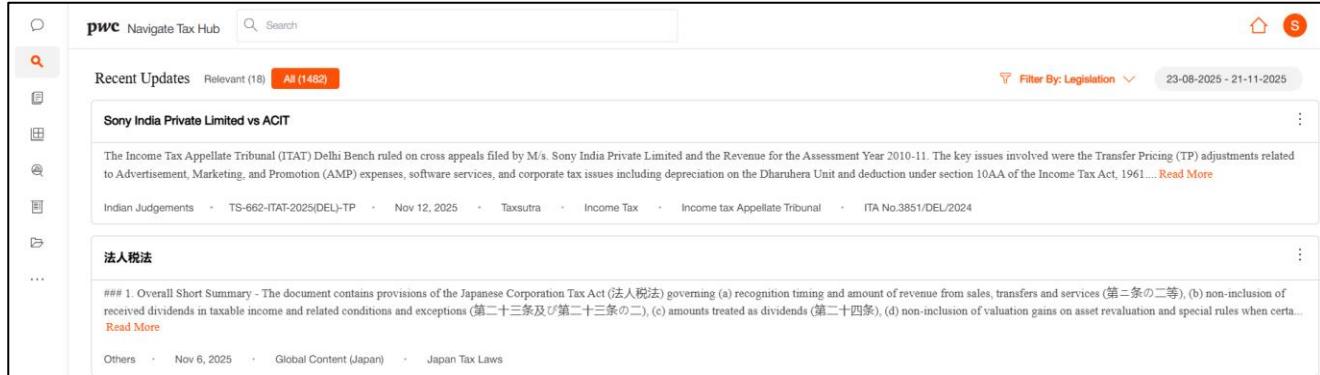
To view/download/delete the document,

Document Date	Folder	Document Category	Legislation	Company Name	Business Unit	Status	Action	Access To Me
2025	20/11/2025 17:44:21	Others	Others			Completed		

### 3.7. Recent updates

New tax legal content (case laws, acts, rules, etc.) published in the last 90 days will be made available in this section.

User can click on 'All' to get recent updates



Recent Updates Relevant (18) All (1482)

Sony India Private Limited vs ACIT

The Income Tax Appellate Tribunal (ITAT) Delhi Bench ruled on cross appeals filed by M/s. Sony India Private Limited and the Revenue for the Assessment Year 2010-11. The key issues involved were the Transfer Pricing (TP) adjustments related to Advertisement, Marketing, and Promotion (AMP) expenses, software services, and corporate tax issues including depreciation on the Dharuhera Unit and deduction under section 10AA of the Income Tax Act, 1961.... [Read More](#)

Indian Judgements • TS-662-ITAT-2025(DEL)-TP • Nov 12, 2025 • Taxesutra • Income Tax • Income tax Appellate Tribunal • ITA No.3851/DEL/2024

法人税法

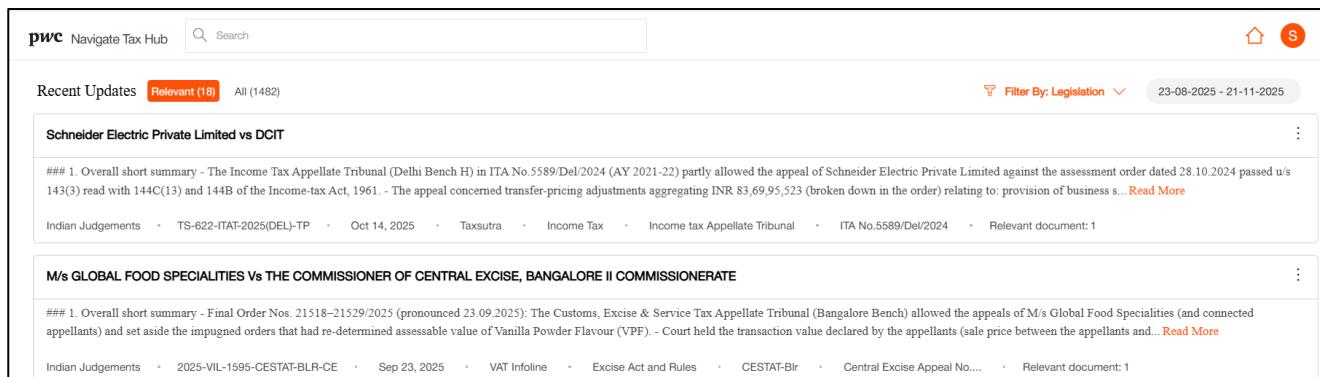
### 1. Overall Short Summary - The document contains provisions of the Japanese Corporation Tax Act (法人税法) governing (a) recognition timing and amount of revenue from sales, transfers and services (第二条の二等), (b) non-inclusion of received dividends in taxable income and related conditions and exceptions (第二十三条及び第二十三条の二), (c) amounts treated as dividends (第二十四条), (d) non-inclusion of valuation gains on asset revaluation and special rules when certa... [Read More](#)

Others • Nov 6, 2025 • Global Content (Japan) • Japan Tax Laws

### 3.8. Relevant updates

New 'case laws' published in last 90 days which is relevant to client internal documents ('Opinion, Position Paper'). The relevancy is determined based on issues available in both set of documents.

User can click on 'Relevant' to get recent updates



Recent Updates Relevant (18) All (1482)

Schneider Electric Private Limited vs DCIT

### 1. Overall short summary - The Income Tax Appellate Tribunal (Delhi Bench H) in ITA No.5589/Del/2024 (AY 2021-22) partly allowed the appeal of Schneider Electric Private Limited against the assessment order dated 28.10.2024 passed u/s 143(3) read with 144C(13) and 144B of the Income-tax Act, 1961. - The appeal concerned transfer-pricing adjustments aggregating INR 83,69,95,523 (broken down in the order) relating to: provision of business s... [Read More](#)

Indian Judgements • TS-622-ITAT-2025(DEL)-TP • Oct 14, 2025 • Taxesutra • Income Tax • Income tax Appellate Tribunal • ITA No.5589/Del/2024 • Relevant document: 1

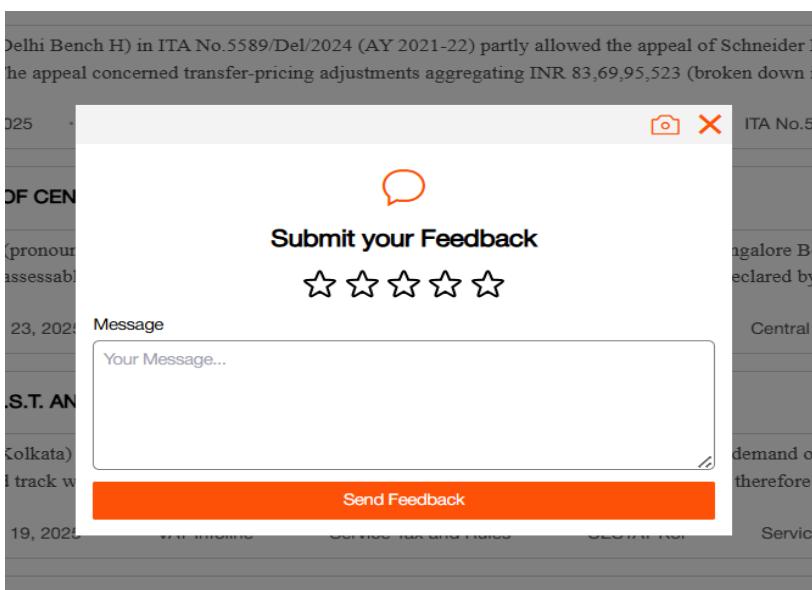
M/s GLOBAL FOOD SPECIALITIES Vs THE COMMISSIONER OF CENTRAL EXCISE, BANGALORE II COMMISSIONERATE

### 1. Overall short summary - Final Order Nos. 21518-21529/2025 (pronounced 23.09.2025): The Customs, Excise & Service Tax Appellate Tribunal (Bangalore Bench) allowed the appeals of M/s Global Food Specialities (and connected appellants) and set aside the impugned orders that had re-determined assessable value of Vanilla Powder Flavour (VPF). - Court held the transaction value declared by the appellants (sale price between the appellants and... [Read More](#)

Indian Judgements • 2025-VIL-1595-CESTAT-BLR-CE • Sep 23, 2025 • VAT Infoline • Excise Act and Rules • CESTAT-BLR • Central Excise Appeal No.... • Relevant document: 1

### 3.9. Feedback

User can add the feedback with the rating and relevant screen



Submit your Feedback

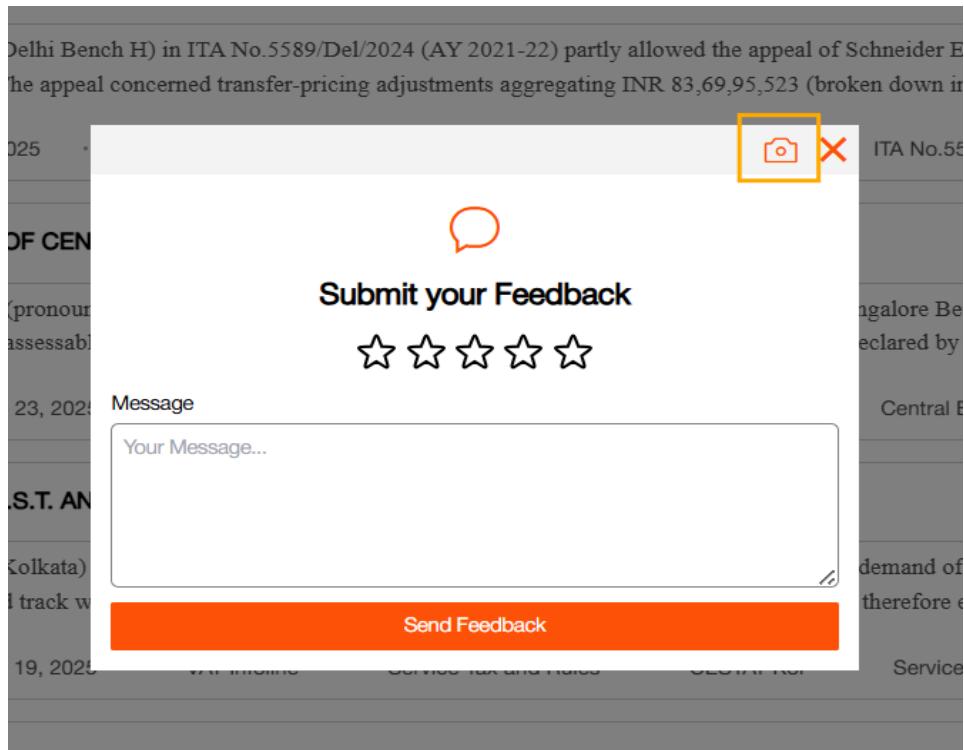
★ ★ ★ ★ ★

Message

Your Message...

Send Feedback

To take screenshots, user can click on the below highlighted icon.



### 3.10. New Income Tax

This module contains below options which are relevant for accessing, analyzing 'New Income Tax act'

- Documents: All documents related to new income tax released by CBDT
- Mapping of existing and new act: Complete mapping of existing sections with new sections of income tax code.
- Query: Re-direct the query section enabling 'New income tax code' mode.

User to click on 'New Income Tax Code' and below screen will appear:

Further, user can click on 'Documents', 'Mapping of existing and new act', and 'Query'.

A screenshot of a web-based interface for the 'New Income Tax Act'. On the left is a sidebar with icons for search, documents, and other functions. The main area has a header 'pwc Navigate Tax Hub' and a sub-header 'New Income Tax Act'. Below this are three main sections: 'Documents' (with a sub-note 'View/ Download documents relating to new income tax act'), 'Mapping of Existing and New Act' (with a sub-note 'Table capturing section-wise mapping of old and new income tax act'), and 'Query' (with a sub-note 'Query on new income tax act and existing income tax act').

#### 1) Document:

Respective documents relating to the new income tax code can be viewed by clicking anywhere in the row and downloaded.

pwc Navigate Tax Hub

← Documents

Document Name	Document Date	Category	Action
New Income Tax Act, 2025	21st Aug 2025	Bills Acts and Rules	
ITB Select Committee Report	21th Jul 2025	Others	
New Income Tax Bill 2025 (Amended)	18th Jul 2025	Bills Acts and Rules	
AI powered Potential changes/ Tax implications (Existing v/s New Income Tax Code)	11th Mar 2025	Impact Assessment	
New Income Tax Bill 2025	13th Feb 2025	Bills Acts and Rules	
FAQs On The New Income Tax Bill	13th Feb 2025	FAQ	
General FAQs On The Broad Scope Of New Income-Tax Bill	13th Feb 2025	FAQ	
Corrigenda To Income Tax Code 2025	13th Feb 2025	Others	
New Bill 2025 Navigator_V4	13th Feb 2025	Others	

## 2) Mapping of existing and new act:

- User can view the old and corresponding new sections.
- 'Search' option is available to search old and new sections. Corresponding section will appear.
- 'view' option is there as highlighted, to compare the old and new section text parallelly.

pwc Navigate Tax Hub

← Mapping of Existing and New Act

Section (Existing)	Section Name (Existing)	Section (New)	Section Name (New)	Compare
1	Short title, extent and commencement.	1	Short title, extent and commencement	
2	Definitions	2	Definitions	
2(15)(Proviso)	Definitions	346	Restriction on commercial activities by registered non-profit organisation carrying out advancement of any other object of general public utility	
3	Previous year defined.	3	Definition of "tax year"	
4	Charge of income-tax.	4	Charge of income-tax	
5	Scope of total income.	5	Scope of total income	
5A	Apportionment of income between spouses governed by Portuguese Civil Code.	10	Apportionment of income between spouses governed by Portuguese CivilCode	
6	Residence in India.	6	Residence in India	
7	Income deemed to be received.	7(1)	Income deemed to be received	
8	Dividend income.	7(2)	Income deemed to be received	

Showing 1 to 10 of 1190 entries

Limit: 10 < Previous 1 of 119 Next >

**Definitions.**

2. In this Act, unless the context otherwise requires,—

(i) "advance tax" means the advance tax payable in accordance with the provisions of Chapter XVII-C;

(iA) "agricultural income" means—

- (a) any rent or revenue derived from land which is situated in India and is used for agricultural purposes;
- (b) any income derived from such land by—
  - (i) agriculture; or
  - (ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market; or
  - (iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in paragraph (ii) of this sub-clause;
- (c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any process mentioned in paragraphs (ii) and (iii) of sub-clause (b) is carried on:

*Provided that—*

- (i) the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator, or the receiver of rent-in-kind, by reason of his connection with the land, requires as a dwelling house, or as a store-house, or other out-building, and
- (ii) the land is either assessed to land revenue in India or is subject to a local rate assessed and collected by officers of the Government as such or where the land is not so assessed to land revenue or subject to a local rate, it is not situated—

(4) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee or by any other name) or a cantonment board and which has a population of not less than ten thousand; or

(B) in any area within the distance, measured aerially,—

(i) not being more than two kilometres, from the local limits of any municipality or cantonment board referred to in item (4) and which has a population of more than ten thousand but not exceeding one lakh; or

**Sec. 1] THE GAZETTE OF INDIA EXTRAORDINARY 367**

(b) separate books of account are maintained for such activities.

346. No registered non-profit organisation, carrying out advancement of any other object of general public utility, shall carry out any commercial activity unless,—

- (a) such commercial activity is undertaken in the course of actual carrying out of advancement of any object of the general public utility;
- (b) the aggregate receipts from such commercial activity or activities do not exceed 20% of the total receipts of such registered non-profit organisation of the relevant tax year; and
- (c) separate books of account are maintained by such registered non-profit organisation for such activities.

**4.—Compliances**

347. Where the total income of a registered non-profit organisation, without giving effect to the provisions of this Part, exceeds the maximum amount which is not chargeable to income-tax in any tax year, such registered non-profit organisation shall be required to keep and maintain the books of account and other documents in such form and manner and at such place, as may be prescribed.

348. Where the total income of a registered non-profit organisation, without giving effect to the provisions of this Part, exceeds the maximum amount which is not chargeable to income-tax in any tax year, the accounts of such registered non-profit organisation for that tax year shall be audited by an accountant and the person in receipt of the audit shall be required to furnish a report of an audit of such income by such date in the prescribed form, duly signed and verified by such accountant and setting forth such particulars, as may be prescribed.

349. Where the total income of a registered non-profit organisation, without giving effect to the provisions of this Part, exceeds the maximum amount which is not chargeable to income-tax in any tax year, it shall furnish the return of income for that tax year as per the provisions of section 263(1)(a)(ii) and (2), within the time limit allowed under section 263(1)(c).

350. (1) The modes of investing or depositing the money under this Part, shall

**Books of account.**

**Audit.**

**Return of income.**

**Permitted modes**

### 3) Query:

-By clicking on Query, NTH Repository will appear where user can ask questions relating to New Income Tax Code

**NTH Repository**

**Research**

**Overall Response**

**Difference Between "Associated Enterprise" in the New and Existing Law**

The concept of "associated enterprise" is central to transfer pricing regulations under Indian income tax law. Both the existing law (Income-tax Act, 1961, Section 92A) and the new law (Income-tax Bill, 2025, Clause 162) define "associated enterprise" in a broadly similar manner, but there are important differences in structure, language, and potential legal effect. Below is a detailed, structured analysis of these differences, with references to the relevant legislative provisions and committee reports.

**1. Statutory Provisions: Side-by-Side Comparison**

**Existing Law: Section 92A, Income-tax Act, 1961**

- **Section 92A(1):** Defines "associated enterprise" as an enterprise that participates, directly or indirectly, in the management, control, or capital of another enterprise, or where the same persons participate in both enterprises.
- **Section 92A(2):**

### 3.11. Subscribed Content

User can click on the highlighted icon and see the content providers list along with 'Document count', 'From Period', 'To Period'

Content Provider	Legislation	Content Type	From Period	Update Frequency
Taxsutra	Income Tax and GST	Case laws and articles	01/01/1970	Daily
VAT Infoline	Indirect tax (GST, Service tax, Excise, Customs, VAT)	Case laws, act, rules, notifications and circulars	01/01/2000	Daily
Bharat Law	Income Tax	Act and rules	01/05/2024	Yearly
CBDT	Income Tax	Notification, circulars, press releases and treaties	01/03/2012	Daily
Sampath Iyengar	Income Tax	Income Tax Commentary	01/01/2024	Yearly

**pwc** Navigate Tax Hub Home  

Subscribed Content

Content Providers	Subscribed	Document Count	From Period	To Period
Taxsutra		1,73,443	Jan, 1970	7th Nov, 2025
Bharat Law		1,730	May, 2024	23rd Sep, 2024
VAT Infoline		1,14,998	Jan, 2000	7th Nov, 2025
Sampath Iyengar		1,436	Jan, 2024	1st Jan, 2024

## 4. Master

### 4.1. Company

Add the company by clicking on “Add new” button and following screen will appear to add the details like “Company Name”, “Company PAN”, “Company Start Date”.

The screenshot shows a form titled "Add New Company" with a close button (X) in the top right corner. The form contains three input fields: "Company Name \*", "Company PAN", and "Company Start Date". The "Company Start Date" field includes a date picker icon. A large orange "Submit" button is located at the bottom right of the form area.

- Click on “Submit” and the company will be created.
- Option to edit, delete, download excel and UI search

### 4.2. Business Unit

Add the Business unit by clicking on “Add new” button and following screen will appear to add the details like “Company Name”, “Company PAN”, “Company Start Date”.

The screenshot shows a form titled "Add Business Unit" with a close button (X) in the top right corner. The form contains two input fields: "Company Name \*" and "Business Unit Name \*". The "Company Name" field has a dropdown menu with "Select One" option. A large orange "Submit" button is located at the bottom right of the form area.

- Click on “Submit” and the Business Unit will be created.
- Option to edit, delete, download excel and UI search.

#### 4.3. User

Add the User by clicking on “Add new” button and following screen will appear to add the details like (User Name”, “User Login id”, “Email id”, “Is Admin”, “Company”, “Business Unit” etc.).

Add User X

<p>User Name *</p> <input type="text" value=""/>	<p>User Login id *</p> <input type="text" value=""/>
<p>Email id *</p> <input type="text" value=""/>	<p>Business Role</p> <input type="text" value="Others"/>
<p>Company</p> <input type="text" value="Select One"/>	<p>Business Unit</p> <input type="text" value="Select One"/>
<p>Address 1</p> <input type="text" value=""/>	<p>Address 2</p> <input type="text" value=""/>
<p>Pincode</p> <input type="text" value=""/>	<p>SSO *</p> <input type="text" value="No"/>

Submit

- Click on “Submit” and the User will be created.
- Option to edit, delete, download excel and UI search

