taxsutra All rights reserved

INCOME-TAX ACT, 2025

Chapter XI: GENERAL ANTI-AVOIDANCE RULE

**Section 182 - Treatment of connected person and accommodating party.**

In this Chapter, in determining whether a tax benefit exists,—

(a) the parties who are connected persons in relation to each other may be treated as one and the same person;

(b) any accommodating party may be disregarded;

(c) the accommodating party and any other party may be treated as one and the same person;

(d) the arrangement may be considered or looked through by disregarding any corporate structure.

*Downloaded by @weboapps.com at 30/11/26 03:48am*