

|                                                                                              |     |             |
|----------------------------------------------------------------------------------------------|-----|-------------|
| Futurestep (Singapore) Pte Ltd.                                                              | ... | Petitioner  |
| versus                                                                                       |     |             |
| Deputy Commissioner of Income Tax,<br>(International Taxation) – 2(3)(1), Mumbai<br>and Ors. | ... | Respondents |

**CORAM: AKIL KURESHI &  
S.J. KATHAWALLA, JJ.**

P.C.:

( S.J.KATHAWALLA, J. )

( AKIL KURESHI, J. )