

# IX authorities, to adopt a approach



experience of more than a decade of TP audits in India. While the gains to revenue in real terms might not be ascertainable, it is well known that the TP audits have resulted in increased litigation at various stages.

TP is essentially an economic and business issue, rather than a legal one. The domain knowledge of business, its dynamics and market practices are necessary to address the TP issues. Perhaps, the legal acumen of tax authorities has to be backed by requisite expertise in this area to achieve the desired results.

A TP audit seeks to test the rewards which related entities get from intra-group operations by comparing these with that derived by unrelated entities. This requires an analysis of a host of information and relevant data concerning business operations. The tax authorities believe the relevant information is often withheld from them, leaving no option other than taking a view on the basis of available data. Such an exercise leads to hardships for the taxpayer, bad publicity for the tax department and avoidable litigation.

There is a need to minimise the number of audits by risk-profiling the taxpayers and providing a longer time frame for TP audit. One way of doing this could be delinking of TP audit from time-bound assessments.

Perhaps it is the for different stakeholders, tax authorities, corporates and tax professionals to review their approaches to this complex issue of transfer pricing and be more transparent, pragmatic and reasonable.

*(The views expressed are personal)*

ion or that a trans-  
action of a capital  
nature can give rise  
to a chargeable  
income on the basis  
of a perceived 'ben-  
efit' derived by a  
related party has  
not found judicial approval. The  
judgment reaffirms faith in the  
judicial system.

More than the nature of the  
dispute, the judgment evokes  
public debate on the approach  
of the revenue authorities on  
TP issues. There is a larger  
question of looking at the

**'Minimise the  
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longer time frame  
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the rabi season. We have held a two-day meeting with all top state officials on rabi sowing and elaborate plans. At the conclusion of the meeting, I can say with confidence that there will not be any loss of acreage in the rabi season, any fall in production. The monsoon in 2014 did not start on a good note and was delayed in several parts. Despite all this, in the final analysis, the acreage is 2.4 per cent less than last year because we had made contingency plans for almost 500 districts.

**Now that your party is set to form the government in Maharashtra, what special plans do you have for the state?**

According to our analysis, farmer suicides have been the highest in Maharashtra in the last decade. We have also found out that in 2013-14, around ₹800 crore sanctioned by the Centre for development of agriculture has not been spent by the state government. Similarly, of the ₹5,000 crore allocated for development of livestock, fisheries and dairy, around ₹3,000 crore has not been spent. The new government in the state will be sympa-

**insurance scheme that would protect the income of farmers.**

Work has started on that. There are many crop insurance schemes run by state governments. To review all of them, we had called a meeting of senior officials from the states and I have also personally written to all chief ministers inviting their suggestions. Some have not replied, following which I again wrote to them a few days ago. We have also organised a workshop

of stakeholders to understand their views on such a scheme. The Centre will come out with a new scheme that will protect the income of farmers by the end of the current financial year.

**"Farmer suicides have been the maximum in Maharashtra in the last decade. We have also found out that in 2013-14, around Rs 800 crore sanctioned by the Centre for development of agriculture has not been spent by the state government"**

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## TD POWER SYSTEMS LIMITED

CIN: L31103KA1999PLC025071.

Registered Office & Factory: # 27, 28 & 29, KIADB Industrial Area, Dabaspet  
Nelamangala Taluk, Bengaluru Rural District, Bengaluru - 562 111

Ph: + 91 80 22995700, Fax: + 91 80 7734439

E mail: investor.relations@TDPS.co.in, tdps@tdps.co.in

Website: www.tdps.co.in

### NOTICE

Notice is hereby given that a meeting of the Board of Directors will be held on Wednesday, November 05, 2014, inter alia to consider amongst other subjects, the unaudited financial results of the Company for the Quarter and half year ended September 30, 2014.

For TD POWER SYSTEMS LIMITED

Sd/-

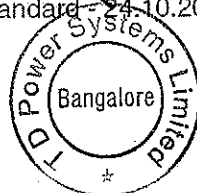
N. Srivatsa

Company Secretary

Bangalore

October 23, 2014

Business Standard - 24.10.2014 (Fri)



True Copy  
For TD Power Systems Limited

N. Srivatsa  
Company Secretary

**ಮೂವರು ಸಮುದ್ರಪಾಲರು** ಹೊನ್ನಾವರ: ಕರ್ಕ ತಾರೀಖಾಗಲದಲ್ಲಿ ಮೂವರು ಸಮುದ್ರಪಾಲಾಗಿದ್ದಾರೆ. ಶಿರಸಿಯ ಗಂಗಾಧರ ಶಿವರಾಮ್ ನಾಯ್ಕ (22), ಮಂಜುನಾಥ ರಮೇಶ ನಾಯ್ಕ (34) ಹಾಗೂ ಮಣಿಕಂಠ (16) ಮೃತರು.

**ACROPETAL TECHNOLOGIES LIMITED**  
Regd. Office: # 74/75, 3<sup>rd</sup> Cross, 1st Main, N.S. Palya, Bannerghatta Road, Bangalore 560 076. PH:080-49084000 FAX: 080-49084100  
CIN:L72900KA2001PLC 028944, Email: info@acropetal.com, Website: www.acropetal.com

**NOTICE**  
NOTICE is hereby given pursuant to Clause 41 of the Listing Agreements with the Stock Exchanges that a Meeting of the Board of Directors of the Company will be held on Monday, the 3<sup>rd</sup> November, 2014 Inter alia, to consider and approve the Un-audited Financial Results for the Quarter & Half year ended on 30<sup>th</sup> September, 2014 both on Stand Alone and on Consolidated basis.  
Place: Bangalore  
Date: 23.10.2014  
For Acropetal Technologies Limited  
Mr. Vijayendra R.  
Company Secretary

**2ನೇ ತ್ರೈಮಾಸಿಕದಲ್ಲಿ**

ಬೆಂಗಳೂರು: ಬಯೋಟಾನ್ ಸಂಸ್ಥೆಯ 2ನೇ ತ್ರೈಮಾಸಿಕ ವರದಿ ಬಿಡುಗಡೆಯಾಗಿದ್ದು ತೆರಿಗೆ ನಂತರದಲ್ಲಿ 102 ಕೋಟಿ ರೂ. ಲಾಭ ಗಳಿಸಿರುವುದಾಗಿ ಸಂಸ್ಥೆ ಘೋಷಿಸಿದೆ. ಇದೇ ರೀತಿ ಬ್ಯಾಂಡ್ ಔಷಧಿಗಳ ವಹಿವಾಟಿನಲ್ಲಿ 2ನೇ ತ್ರೈಮಾಸಿಕದಲ್ಲಿ 116 ಕೋಟಿ ರೂ. ಆದಾಯ ಬಂದಿದ್ದು, ಕಳೆದ ಸಾಲಿಗೆ ಹೆಚ್ಚಳವ ಈ ಪಾಲುದ ಇನ್ಫೋ ಸ್ಟ್ರಾಟೆಜಿ ಮಾರಿಷ

**tdps**  
**ಟಿಡಿ ಪವರ್ ಸಿಸ್ಟಮ್ಸ್ ಲಿಮಿಟೆಡ್**  
CIN: L31103KA1999PLC025071.  
ನೋಂದಾಯಿತ ಕಛೇರಿ & ಫ್ಯಾಕ್ಟರಿ: # 27, 28 & 29, ಕಿವಿಡಿಬಿ ಕೈಗಾರಿಕಾ ಪ್ರದೇಶ, ಜಾಹ್ನಪೇಟೆ ನೆಲಮಂಗಲ ತಾಲ್ಲೂಕು, ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ, ಬೆಂಗಳೂರು - 562 111  
ಫೋನ್: +91 80 22995700, ಫ್ಯಾಕ್ಸ್: +91 80 7734439  
ಇಮೇಲ್: investor.relations@TDPS.co.in, tdps@tdps.co.in ವೆಬ್‌ಸೈಟ್: www.tdps.co.in

**ಸೂಚನೆ**  
ಈ ವಾರ್ಷಿಕ ಸೂಚನೆ ನೀಡುವುದೇನೆಂದರೆ ನಿರ್ದೇಶಕರ ಪಾಂಡಿತ್ಯ ಸಭೆಯೊಂದಿಗೆ ಇತರ ವಿಷಯಗಳೊಂದಿಗೆ ಸೆಪ್ಟೆಂಬರ್ 30, 2014ಕ್ಕೆ ಅಂತ್ಯವಾದ ಕಂಪನಿಯ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಅರ್ಧ ವಾರ್ಷಿಕ ಪರಿಶೋಧಿಸಿದವು ಆರ್ಥಿಕ ಪರಿಶೋಧನೆಗಳನ್ನು ಪರಿಷ್ಕರಿಸಲಾಗುವುದು ಬುಧವಾರ, ಪವೆಂಬರ್ 05-2014 ರಂದು ನಡೆಸಲಾಗುವುದು.  
ಟಿಡಿ ಪವರ್ ಸಿಸ್ಟಮ್ಸ್ ಲಿಮಿಟೆಡ್ ಪರವಾಗಿ  
ಎನ್. ಶ್ರೀವತ್ಸ  
ಕಂಪನಿ ಕಾರ್ಯದರ್ಶಿ

ಬೆಂಗಳೂರು  
ಅಕ್ಟೋಬರ್ 23, 2014

**ರಾಜ್ಯದ ಜನತೆ ದೀಪಾವಳಿ ಹಬ್ಬದ ಶುಭಾಶಯಗಳು**



**ಡಿ.ವಿ. ಕೆ. ಸಿದ್ದೇಶ್**  
ಗೃಹ ಮತ್ತು ಅಧ್ಯಕ್ಷರು  
ಬೆಂಗಳೂರು

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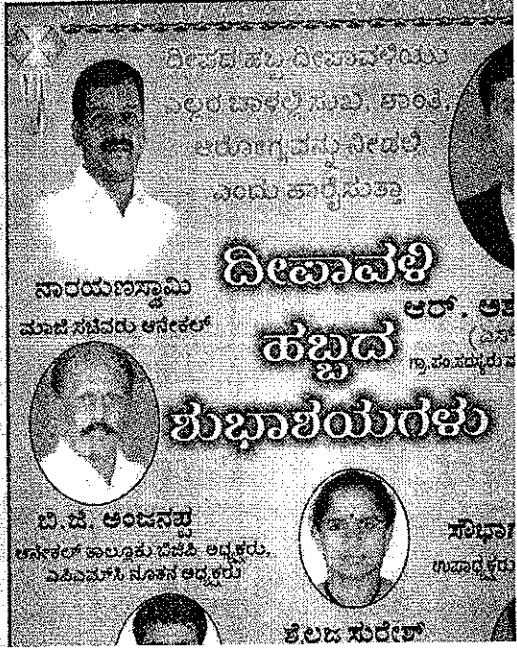


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For T D Power Systems Limited  
True Copy  
N. Srivatsa  
Company Secretary

