

PROPOSITION DOUBTS

1. Whether the Indian Company continue to reimburse the salaries of KMP even after 1/04/2012. If so till when?

Facts are clear

2. It was stated in para 5 of the facts that for all economic purposes the Indian Company was the employer to the expats, so does this mean that the salary is paid to the KMP's or expats by the Indian Company?

Can be understood from facts

3. Please explain the economic purposes which the Indian Company does?

Point to be researched

4. Do the expats from US include KMP's?

Facts are clear

5. Does there exist an employer-employee relationship between the Indian Company and the Expats/KMP?

Point to be researched

6. Does the termination of secondment arrangement of the expats with the Indian Company make the Indian Company an employer to the expats?

Facts are clear

7. Which is the extended period in para 12 of the fact? Is it same as that of the extended period of limitation in para 7?

Research on GST required

8. Which notices were quashed by the Karnataka High Court and what is the extended period of Limitation Act stated in para 7 and para 14?

Facts are clear and research required on GST laws to understand this issue

9. Which was the period for which the Indian Company paid the service tax? Is it till 2017? Or is it the extended period of limitation? Or both?

Facts are clear and research required on GST laws to understand this issue

10. Which was the year in which the case in para 8 of the facts was filed? Whether the ruling done by the Supreme Court in 2022 for that case was under GST Act of 2017?

Enough research has to be made to understand this question

Define 'experience letters' in the context of the moot proposition

Research on secondment arrangement and employment laws required

After the tax planning measures in June 2022, the social security benefits extended to the US expats were provided from the inception in 2010 or prospectively?

Facts are clear

Had SOS India already paid GST for the period July 2017 to May 2022 (before undertaking tax planning measures)?

Have to understand facts properly. Facts are clear.

When SOSUS was reimbursed by SOSI for paying salary to the expats for the first two years, was it just salary compensation or other benefits as well?

Makes no difference. Facts are clear.