‘’

(v)

D

P

M

(v)

ENTITY

 +

OD + R

OP+R

OM+R

SI

**ASSESSEE**

CO

FIRM

AOP

HUF

OC

SI

ANY ENTITY

INDL

CO

FIRM

AOP

HUF

(iv)

**Subtantial Interest**

SI

(vi)

(iii) and (iv)

(ii)

**Compiled By**

**CA Kusai Goawala**

LEGENDS

OD = Other Director

OP = Other Partner

OM = Other Member of AOP/HUF

SI = Substantial Interest 20%

LEGENDS

D = Director

P = Partner

M = Member of AOP/HUF

R = Relative

OC = Other Company

(iii) and (iv)

SI

(vi)

D+R

P+R

M+R

M+R

R - INDL

D - CO + R

P -FIRM + R

M - AOP +R

M – HUF + R