Burden of Proof & Validity of TP Adjustments

Resource Number: RS034/2026

Resource Details

Country	Global	**Group**	Transfer Pricing
Category	Arm’s Length Principle	**Sub-Category**	Case Law
Written By	CA Priyanka Bansal	**Designation**	Taxation Manager
Effective Date	2026-03-01		
Short Brief	Italy vs GE Medical Systems Italia S.p.A. & Nuovo Pignone Holding S.p.A. (Italian Supreme Court, March 2026) This case is about transfer pricing disputes in intercompany transactions and mainly focuses on: • whether tax authorities can make TP adjustments without proper proof, • burden of proof on tax authorities, and • protection from penalties when proper TP documentation is maintained.		

Sections

No sections available.

Documents

• Italy vs GE Medical Systems Italia S.p.A. & Nuovo Pignone Holding S.p.A.

References

No references added.