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Lifting the veil, in fact, means that for the purposes of the dispute (and only for this purpose), the Court acknowledges that the company is not separate entity from the controlling person, and attributes obligations and (or) rights of company to this person (Macmillan 2000).

The concept "Lifting the veil of incorporation" essay

DOCTRINE OF LIFTING OF CORPORATE VEIL PERSPECTIVE IN TAXATION CASES By Nikhil Singal and Aditya Bhattacharya The company is at law a different person altogether from the subscribers to the Memorandum and, although it may be that after incorporation the business is precisely the same as it was before, and

DOCTRINE OF LIFTING OF CORPORATE VEIL - Lakshmisri

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Judicial Provisions Or Grounds For Lifting The Veil-. ENEMY CHARACTER-A company may assume an enemy character when persons in de facto control of its affairs are residents in an enemy country. In such a case, the Court may examine the character of persons in real control of the company, and declare the company to be an enemy company.

Lifting Of The Corporate Veil - Law Teacher

However, there are circumstances in which the court will disregard and has often disregarded the company's personality. In the American tradition, it is referred to as lifting the veil of incorporation or the disregard by the courts of the company's corporate personal or separate existence from its shareholders.

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