THE TAMILNADU DR. AMBEDKAR LAW UNIVERSITY

LL.M. DEPARTMENT OF TAXATION LAW

(Tentative Curricular Design)

SPECIALIZED CORE PAPERS

1. Principles of Taxation
2. Income Tax Laws
3. The Goods and Services Tax Laws
4. Law of International Taxation
5. Customs and International Trade Laws
6. Tax Litigation and Dispute Resolution

DISCIPLINE SPECIFIC ELECTIVE PAPERS

1. Corporate Tax Laws
2. Local Body Tax Laws
3. Law of Transfer Pricing

GENERIC ELECTIVE PAPERS

1. Law relating to Tax Planning and Economic Development
2. Tax on E-commerce and Intellectual Property Rights

Distribution of Papers for Odd and Even semesters:

PG - I YEAR

Semester – I
Specialization Core Course – I **(Principles of Taxation)**
Specialization Core Course – II **(Income Tax Laws)**
Generic Elective Course – I (**Law relating to Tax Planning and Economic Development)**

Semester – II
Specialization Core Course – III **(The Goods and Services Tax Laws)**
Discipline Specific Elective Course – I **(Corporate Tax Laws)**

PG – II YEAR

Semester – III
Specialization Core Course – IV **(Law of International Taxation)**
Specialization Core Course – V **(Customs and International Trade Laws)**
Discipline Specific Elective Course – II **(Local Body Tax Laws)**
Generic Elective Course – II **(Tax on E-commerce and Intellectual Property Rights)**

Semester – IV
Specialization Core Course – VI **(Tax Litigation and Dispute Resolution)**
Discipline Specific Elective Course – III **(Law of Transfer Pricing)**

Paper I

Principles of Taxation

(Specialized Core paper)

Objectives of the Course:

- *Tax is a major source of governmental revenue from times immemorial. Tax plays an important role in framing the economic policy.*
- *Not only that, it affects the total volume of production, consumption, investment, choice of industrial location and techniques, balance of payments, distribution of income, etc.*
- *A government is said to flourish, when its tax system is well-structured and administered.*
- *This paper is aimed at enlightening the students by enabling them to understand the importance of tax, its characteristics, its kinds, theoretical framework, its design, constitutional framework and interpretation of taxing statutes, which in itself is an art.*

COURSE OUTLINE

Module – 1 Nature and Definition of Tax

a) Nature of Tax – Historical Perspective - Definition – Definition under Indian Constitution.
b) Development of New levies.
c) Difference between Tax – Fine, Fee, licence fee, Duty, Penalty, Toll.

Module – 2 Characterisation of Tax

a) Essential Characteristics of Tax - Kinds of Taxes – Direct and Indirect Taxes.
b) Direct – Proportional, Progressive, Regressive, Degressive Taxation.
c) Indirect - Specific – Ad Valorem.

Module – 3 Constitutional Provisions relating to Tax

a) Principles of Federal Finance Position under the Indian Constitution with Particular reference to Part XI, XII, XIII and Relevant Entries in VIIth Schedule.
b) Arts.248, 265, 269, 286, 243H, 243X - Limits of Subordinate Legislation.
c) 101st Constitutional Amendment Act, 2016.

Module – 4 Theoretical Foundations of Taxation

a) Objectives of Tax policy – Source Jurisdiction and Status Jurisdiction – Origin and Destination Jurisdiction.
b) Double Taxation – Incidence of Tax – Impact of Tax - Tax liability – Tax burden - Tax base.
c) Ship Money and Salt Tax - Canons of taxation - Tax Planning – Tax Avoidance – Tax Evasion.

Module – 5 Evolution of Taxation in India

a) Budget and Taxation (Important Policies Relating to Tax such as Voluntary Disclosure of Income Scheme, Income Declaration Scheme, Foreign Assets of Small Tax Payers Disclosure Scheme, etc.)
b) Tax Reforms Committee Reports for Direct and Indirect Taxation in India.
c) Law Making Process – Money Bill and Finance Bill.

Module – 6 Tax Policy and Design of Tax System

a) Taxation of Income and property – Tax on Consumption, Production and Service.
b) Buoyancy and Elasticity of Tax System – Tax policy and Economic Development.
c) Tax Incentive, Assessment and Collection of Tax.

Module – 7 Interpretation of Fiscal Laws

a) Structure of Tax Laws – Different Approaches to Interpretation of Fiscal Statutes – U.K. – U.S.A – India.
b) Aids to Interpretation – Doctrines Applicable to Taxation – Doctrine of Immunity from Instrumentation – Doctrines of Nexus – Doctrine of Severability – Doctrine of Waiver – Doctrine of Eclipse - Doctrine of Occupied Field.

Module – 8 Operation of Fiscal Laws

a) Retrospective Operation of Fiscal Laws
b) Contemporary Developments in direct and indirect taxes.

Recommended Readings

Books:

1. Charles F. Bastable*, Public Finance,* (Macmillan & Co.) 3rd Edition.
2. Karthik Sundaram, *Tax, Constitution and the Supreme Court: Analysing the Evolution of Taxation Law in India,* (Oak Bridge, 2019).
3. Habibulla & Co., Chartered Accountants India, *Indian Tax System – An Overview* http://www.hcoca.com/Pdf/Indian_Tax_System.pdf
4. William Frend, *Principles of Taxation,* (1799).
5. Durga Das Basu, *Introduction to the Constitution of India,* LexisNexis.

Articles:

1. Vartikasahu and Somesh Kumar Shukla, "A Revolutionary Reform for Indirect Tax with an Analysis of the GST Constitutional 101st Amendment Act, 2016", International Research Journal of Commerce and Law, ISSN: 2349 – 705X, Vol 04, Issue 9, September 2017.
2. R. Kalaivani, "Indian Constitutional Perceptive of Taxation", IOSR Journal of Humanities and Social Science (IOSR-JHSS), e-ISSN: 2279-0837, p-ISSN: 2279-0845, Volume 22, Issue 9, Ver. 15 (September. 2017) PP 75-78

3. Hedau Amit, "A Review of Canons of Taxation: India's Perspective", Asian Journal of Research in Social Sciences and Humanities, Online ISSN: 2249-7315, (2018), Volume : 8, Issue : 2, pp 41 - 53 .
4. Rakesh Chandra, "GST & cooperative federation: Through the eyes of Indian constitution", International Journal of Advanced Research and Development, ISSN: 2455-4030, Volume 2; Issue 6; November 2017; Page No. 607-610.
5. Nikhil Pilnu, "Interpretation of taxing statute as strict construction and exemption", Legal Service India, ISBN No: 978-81-928510-1-3.

Further Reading

Books:

1. Durga Das Basu, *Shorter Constitution of India*, LexisNexis.
2. Dr. Sheetal Kanwal, *Principle of Taxation Law*, A mar Law Publication's.
3. Samuel Blankson, *A Brief History of Taxation.*
4. Dr. V. Gaurishankar, *Principles of Taxation*, Wolters Kluwer India Pvt Limited.
5. K.N. Chaturvedi, *Interpretation of Taxing Statutes,* Taxmann's 1905.
6. CA Viren Rajani, *Demystifying Tax for the Common Man* , Notion Press
7. Dr. H.C.Mehrotra, *Income Tax Law and Practice* , Sahitya Bhawan Publications.
8. Prof. Jayakumar Sithanandam , *Goods and Services Tax Laws* , White Falcon Publications.
9. B.K.Goyal*, Taxation Laws ,* Singhal Law Publications.
10. Tarun Jain*, Goods And Service Tax- Constitutional Law and Policy,* Eastern Book Company.

Journal Articles:

1. Sonia Mathur, **"**Constitutional and Statutory Basis of Taxation", Paper of National Seminar for Members of the Income Tax Appellate Tribunal , Available at:http://nja.nic.in/Concluded_Programmes/2018-19/SE-

01_2018_PPTs/4.CONSTITUTIONAL%20AND%20STATUTORY%20BASIS%20OF%20TAXATION.pdf

2. Diganth Raj Segal , "Law of Taxation and the Constitution of India", 2020, Available at : https://blog.ipleaders.in/law-taxation-constitution-india/#:~:text=The%20government%20of%20India%20is,except%20the%20authority%20of%20law.
3. Shely Rastogi , S. K. Agarwal, "Zero Rated GST on Indian SEZs: An Analysis", Journal of Advances and Scholarly Researches in Allied Education, Ignited Minds Journals , E-ISSN : 2230 – 7540, Volume 15, Issue 9 , Oct 2018 , Pg. 124 – 131.
4. SANJOY ROY, "Transition to Goods and Services Tax (GST) Regime: Rationale and Impasse", The NEHU Journal, ISSN. 0972 - 8406, Vol XIV, No. 1, January - June 2016, pp. 51-67.
5. Jasmine V.M, "GST & Evolution of Tax System in India", IRA-International Journal of Management & Social Sciences ISSN 2455-2267; Vol.07, Issue 01 (2017) Pg. no. 65-72.
6. Alagappan, S. M., "Indian Tax Structure – An Analytical Perspective", International Journal of Management, 10 (3), 2019, pp. 36-43, DOI:10.34218/IJM.10.3.2019/004, Available at SSRN: https://ssrn.com/abstract=3467425
7. Dipsang Vadhel, "Basic of Principles of Interpretation of Tax Laws", Tax Management India, 2013, available at: https://www.taxmanagementindia.com/visitor/detail_article.asp?ArticleID=5167
8. Dr Sanjeev Kumar Tiwari," Rules for Interpretation of Taxing Statutes: A Critical Appraisal of New Trends and Approaches", International Journal of Law and Legal Jurisprudence Studies, Vol.II, Issue 5.

9. Mr. N. M. Ranka, "Rules of Interpretation of Tax Statutes", Bombay Chartered Accountants' Society, Available at https://www.bcasonline.org/publication/RULES_FOR_INTERPRETATION_OF_TAX_LAWS_-_A_Compilation_BY_N.M.Ranka_AS.pdf
10. Anisha Jawar, "Distribution of Revenue in the Light of the Constitution of India: Taxation provisions", http://racolblegal.com/distribution-of-revenue-in-the-light-of-the-constitution-of-india-taxation-provisions/.

Cases for Guidance:

1. *Indian Medical Association v. V.P. Shantha & Ors* 1996 AIR 550, 1995 SCC (6) 651.
2. *Mathuram Agrawal v. State of Madhya Pradesh* Appeal (civil) 1990 of 1995.
3. *UOI v. Azadi Bachao Andolan & Anr.* (2004) 10 SCC 1.
4. *A.V. Fernandez v. State of Kerala,* [AIR 1957 SC 657].
5. *Vodafone International Holdings BV v. Union of India,* (2012) 6 SCC 613.
6. *State of Travancore-Cochin v. Shanmugha Vilas Cashew Nut Factory* 1953 AIR 333, 1954 SCR 53.
7. *Cape Brandy Syndicate v. I.R.C.* (1 KB 64, 71
8. *Russel v. Scott,* (1) (1943-1949) 30 TC 375
9. *Sevantilal v. CIT, Bombay,* 1968 AIR 697, 1968 SCR (2) 360
10. *Ramavatar v. Asst. Sales Officer,* 1961 AIR 1325, 1962 SCR (1) 279
11. *Delhi Municipality v. Yasin, Civil Appeal No. 2125(N) of 1970*
12. *State of Rajasthan v. Sajjan Lal,* 1975 AIR 706, 1974 SCR (2) 741
13. *M/s Kishan Lal Lakmi Chan & Ors. v. State of Haryana & Ors.*
14. *P. Kannadasan v. State of TN,* S.L.P.(C) NO.17721 OF 1994
15. *Wallace v. IT Commissioner, Bombay,* (1948) 50 BOMLR 482
16. *Mafat Lal Industried v. UOI,* 19 December, 1996
17. *Maheswari Prasad v. State of UP,* 1955 AIR 70, 1955 SCR (1) 965
18. *New Delhi Municipal Committee v. State of Rajasthan*
19. *Gouse DG&Co. v. State of Kerala,* 1980 AIR 271, 1980 SCR (1) 804

20. Kanthi Enterprises v. State of Karnataka, Civil Appeal Nos. 7540-7551 of 1999

Learning Outcome:

After completion of the course students will be able –

- *To understand the meaning, nature and scope of tax along with its importance.*
- *To analyse the different kinds of taxes, tax policies and understand the implications of them.*
- *To understand the relationship between Budget and Taxation*
- *To appreciate the Constitutional provisions of tax, Basic principles of taxation laws and its implementation.*

Paper II

Income Tax Laws

(Specialized Core paper)

Objectives of the Course:

- *Taxes are classified as direct and indirect taxes. The absence of shifting of burden in any tax form makes it a direct tax and the presence of it an indirect tax.*
- *Traces of Direct tax system can be found from the ancient period. A perusal of the history of direct taxes would show how far we have evolved and seasoned.*
- *This paper is set with an aim to illuminate the students on the scope of direct tax levy, the basis of classification of heads of income and the steps in arriving at the taxable income.*

COURSE OUTLINE

Module – 1 Introduction

a) Background of Direct Tax levy – General Framework of Direct taxes – Legislative History.
b) Policies of Union relating to Direct taxes Tax on Income and Property - Capital Receipt and Revenue Receipt.
c) Salient Features of Income Tax Act, 2025 – Income Tax Rules, 2026.

Module – 2 Basic Concepts

a) Definition of Income, Person, Assessee, Financial Year, Tax year.
b) Basis of Charge - Scope of Total Income.
c) Residential Status – Income Received, Accrued or Arisen in India – Deemed Income.

Module – 3 Income Exempted from Tax

a) Income which does not form part of Total Income – Total and Partial Exemptions.
b) Agriculture Income – Aggregation of Agricultural Income.

c) Exemptions to Political Parties, Electoral trusts, Religious and Charitable Trusts from Tax.
d) Special Provisions for Special Economic Zones (SEZs).

Module – 4 Heads of Income

a) Income from salaries – Charging Section– Definitions – Perquisites- Profits in lieu of salary – Deductions.
b) Income from House Property – Charging Section – Determination of annual value – Deductions – Special Provisions – Provisions for Deemed Owner.
c) Profits & Gains of Business or Profession – Charging Section – Definitions – Manner of computation – Admissible Deductions – Inadmissible Expenses – Special Provisions.
d) Income from Capital Gains – Charging Section – Definitions – Scope and Year of Chargeability – Manner of Computation of Capital Gains – Special Provisions - Exemptions and Deductions.
e) Income from other sources – Charging Section – Deductions – Deductions not Allowable.

Module – 5 Clubbing of Income

a) Clubbing of Income – Objectives of Clubbing.
b) Clubbing in case of transfer of income – Clubbing in case of revocable transfer – Clubbing of income of spouse, minor child, son's wife and HUF.

Module – 6 Set-Off and Carry Forward of Losses

a) Set-Off and Carry Forward of Losses - Intra-head Adjustments – Inter-head Adjustments.
b) Carry Forward of Loses and its Duration.
c) Special Provisions in case of Reconstitution of Business.
d) Set off and Carry Forward not permissible in certain cases

Module – 7 Computation of Total Income of Assessee

a) Aggregation of Income, Unexplained credits, Unexplained investment, Unexplained asset and Unexplained expenditure – Charge of tax.
b) Deductions to be made in computing total income – Deductions under Chapter VIII *v.* Other Deductions and Exemptions under Income Tax Act, 2025.
c) General Deductions to Individual Assessees, Companies, etc.

Module – 8 Determination of Tax Liability

a) Determination of tax liability under the Old Regime – Rates of Tax – Rebate – Cess – Surcharge.
b) Determination of tax liability under the New Regime – Rates of Tax – Rebate – Cess – Surcharge.
c) Determination of tax in certain cases under Chapter XIII.
d) Relevant provisions in Income Tax Rules, 2026 – Contemporary Developments.

Recommended Readings

Books:

1. Adv. (Dr.) Ravi Gupta and CA (Dr.) Arun Ahuja, *Direct Tax Law & Practice by Ravi Gupta*, 18th Edition (2026).
2. Dr. Girish Ahuja and CA (Adv.) Rahul Aggarwal, *Income Tax Mini Ready Reckoner – 29th Edition (2026) for Tax Year 2026-27 as per Income Tax Act, 2025*, Commercial Law Publishers.
3. Vinod K. Singhania, Monica Singhania, *Students' Guide to Income Tax & GST*, 74th Edition, AY 2026-27.
4. G.R. Hari & Malavika Manoharan, *T.N. Manoharan's 2026 Students' Handbook on Taxation (Includes Income-Tax Law and Goods and Services Tax Law)*, Assessment Year 2026-27.
5. N.A. Palkiwala, *The Law and Practice of Income Tax*, (2014), Lexis Nexis
6. T.N. Manoharan and G.R.Hari (35th Edition, 2020) *Students' Handbook on Taxation - Includes Income-Tax Law and Goods and Service Tax Law*, Snow White

Publications.

7. Dr. Vinod K Singhania, *Direct Taxes Ready Reckoner-As Amended by Taxation Laws (Amendment) Act 2019* (Taxmann Publications).
8. Monica Singhania and Vinod K Singhania, (2019) Taxmann- Students Guide to Income Tax including GST
9. Dr. Girish Ahuja & Dr. Ravi Gupta, *Direct Taxes Law & Practice*, (Wolters Kluwer).

Articles:

1. Kotha, Ashrita Prasad, "Place of Effective Management Test in the Income Tax Act, 1961: Is It the Right Way Forward" 8 NUJS L. Rev. 13 (January-June 2015).
2. Andharia, Prateek, "Section 9 of the Income Tax Act, 1961: Defaced and Defiled" 25 Nat'l L. Sch. India Rev. 119 (2013).
3. Sanjay K. Radadiya, "Income Tax Act 1961 V/S Direct Tax Code 2009", Indian Journal of Applied Research, Vol.II, Issue.II November 2012.
4. Kasinath, Sopan. (2016). A Study of Income Tax in India: Taxpayers Point of View. Journal of Commerce and Management Thought. 7. 768. 10.5958/0976-478X.2016.00041.0
5. Priya, Gupta & Munish, Gupta , Income Tax Structure of Individual Assessee in India - A Critical Study, Advances in Management, November 2013

Further Reading

Books:

1. Girish Ahuja- (2019), *Law and Procedure- Professional approaches to Direct Taxes and International Taxation*, Wolters Kluwer India Pvt Ltd.
2. Vinod K Singhania & Kapil Singhania, *Direct Taxes Law & Practice,* (Taxmann).
3. Case laws of the Honourable Supreme Court of India and the Honourable High courts of India in favour of Revenue - Sarita Mishra Kolhe - www.nadt.gov.in

4. Dr. Girish Ahuja & Dr. Ravi Gupta, Direct Taxes ready Reckoner with Tax Planning (19th Edition) Wolters Kluwer.
5. Taxmann, *Master Guide to Income Tax Rules with Supplement-In-Depth Rule Wise Commentary on Income Tax Rules* , Taxmann Publications.
6. Dr. H.C. Mehrotra, *Income Tax Law & Accounts* , Sathya Bhawan Publications .
7. Taxmann, *Taxation of Capital Gains* , Tavmann Publications Pvt. Ltd. Dr. Vandana Bangar & Dr. Yogendra Bangar , *Comprehensive Guide to Advanced Tax Laws & Practice*, (Aadhya Publications).
8. G.Sekar, *Handbook on Direct Taxes*, (Padhuka Publications).
9. Sampath Iyengar , *Law of Income Tax* , (Bharat Publications).
10. Nabhi, *Income Tax Guidelines & Mini Ready Reckoner along with Tax Planning* ,(A Nabhi Publication).

Articles:

1. Harsha Agarwal, "The Vodafone Case : A Critical Analysis", International Journal of Juridical Studies & Research
2. Kanchan Yadav, "The Regulatory Framework of Corporate Restructuring in India : Implications and Emerging Issues".
3. Leela Kumar, "Implication of Business Connection and Permanent Establishment", SSRN.
4. Prof. Prakash E. Humbad, "Depreciation on block of assets under Income Tax Act, 1961", International Research Journal of Multidisplinary Studies.
5. Dr. Jyotsna Patel, "Residential Status and Tax Incidence under The Income Tax Act, FEMA and Companies Act, International Journal of Scientific Research.
6. Zohra Azam, A Study on Capital Gain Taxation in India – A Case Study", International Journal of Pure and Applied Mathematics
7. R. Kalaivani, "Indian Constitutional Perceptive of Taxation", IOSR Journal of Humanities and Social Science (IOSR-JHSS), e-ISSN: 2279-0837, p-ISSN: 2279-0845, Volume 22, Issue 9, Ver. 15 (September. 2017) PP 75-78

8. A Jha, "Tax Structure in India and effect on corporates", International Journal of Management and Social Sciences research, issue 2, p. 80 – 82, Posted: 2013
9. H Kumat, "Taxation Laws of India -An Overview and Fiscal Analysis 2013-14", Indian Journal of Applied Research, volume 4, issue 9, p. 82 – 84, Posted: 2014-01.
10. Sahil Sood, "Direct/Indirect Tax, Its Objectives, Other Taxes in India Vis-À-Vis Other Countries & How It Affects The Economy Of The Country", https://www.mondaq.com/india/sales-taxes-vat-gst/882650/directindirect-tax-its-objectives-other-taxes-in-india-vis-vis-other-countries-how-it-affects-the-economy-of-the-country

Cases for Guidance:

1. *Chennai Properties and Investments Ltd. v. Commissioner of Income Tax* [2015] 373 ITR 673 (SC).
2. *CIT v. Smt. Pelleti Sridevamma* 1976 105 ITR 887 AP.
3. *Jagannath Hanumanbux v. ITO*, (1957) 31 ITR 603 Cal.
4. *Jay Bee Industries v. UOI,* (CWP No.2169 of 2018 order dt. 16.11.2019).
5. *Amit Cotton Industries v. Principal Commissioner of Customs* (Gujarat HC).
6. *Royal Care Speciality Hospital Ltd.* (AAR Tamil Nadu).
7. *Vinod Kumar Jain v. CIT* 344 ITR 501 (P & H).
8. *CIT v. Society of Advanced Management Studies* (2013) 352 ITR 269 (All.)
9. *DIT (Exemptions) v. Meenakshi Amma Endowment Trust* (2013) 354 ITR 219 (Kar.)
10. *CIT v. Institute of Banking* (2003) 264 ITR 110 (Bom.)
11. *Arun Kumar T. Makwana v. ITO* (2006) ITR 502 (Guj.)
12. *CIT v. BL Garg* (2007) 289 ITR 218 (All.)
13. *Dr. Balbir Singh v. MCD* (1985) 152 ITR 388 (SC)
14. *CIT v. Indra Co. Ltd.* (2004) 268 ITR 240 (Cal.)
15. *CIT v. MP Financial Corporation* (2008) 299 ITR 297 (MP)

16. *Saroj Kumar Mazumdar v. CIT* (1959) 37 ITR 242 (SC)
17. *CIT v. Geeta Duggal* (2013) 357 ITR 153 (Del.)
18. *CIT v. Ravinder Kumar Arora* (2012) 342 ITR 38 (Del.)
19. *CIT v. K Thangamani* (2009) 309 ITR 15 (Mad.)
20. *Cheminvest Ltd. v. CIT* (2015) 378 ITR 33.

Learning Outcome:

After completion of the course students will be able –

- *To understand the working of direct tax regime.*
- *To appreciate how direct taxes are being levied and to thoroughly investigate the steps in arriving at the taxable income.*
- *To understand the sources of income and tax liability and exemption from tax liability.*
- *To analyse the Contributions and Impacts of Direct Tax laws on our Economy.*

Paper III

The Goods and Services Tax Laws

(Specialized Core paper)

Objectives of the Course:

- *Indirect tax laws had gone through a major reform with the introduction of Goods and Services Tax (GST).*
- *GST has subsumed almost all of the indirect tax legislations excepting a few and has brought changes in the manner of procedural compliances to be done through electronic mode.*
- *This paper aims at giving an insight on the major indirect tax legislations in vogue.*
- *It will enable the students understand the scope of these existing legislations.*

COURSE OUTLINE

Module – 1 Introduction

a) Historical Background of Indirect Tax – Features of Indirect taxes.

b) Legal Perspective of Indirect Tax Levy – Legislative history.

Module – 2 Scope of Levy and Collection under GST Laws

a) Introduction – Scope – Levy and Collection of Tax under CGST and SGST.

b) Composition Levy - Significance under the GST Laws.

Module – 3 Central Goods and Services Tax Act

a) Introduction – Definitions – Goods, Services, Business, Supplier, Recipient, Aggregate Turnover.

b) Taxable Event – Supply – Types of Supply and Taxability – Deemed Supply.

c) Time, Value and Place of Supply – Registration.

d) Forward and Reverse charge – ITC Credit – Invoice, Credit & Debit notes – Accounts & other records – Audit – Liability and Payment of Taxes.

Module – 4 State Goods and Services Tax

a) Introduction – Definitions – Goods, Services, Business, Supplier, Recipient, Aggregate Turnover.

b) Supply – Types of Supply – Deemed Supply – Time, Value and Place of Supply – Registration.

c) Liability & SGST Act – Forward and Reverse charge – ITC Credit – Invoice, Credit & Debit notes – Accounts & other Records – Audit - Payment of Tax

Module – 5 Goods and Services Tax (Compensation to States) Act, 2017

a) Definitions – Projected Growth Rate – Base Year – Base Year Revenue – Projected Revenue for any Year.

b) Calculation & Release of Compensation – Levy & Collection of Cess.

c) Returns, Payments & Refunds – Crediting Proceeds of Cess to Fund – Other Provisions relating to Cess.

Module – 6 Integrated Goods and Services Tax

a) Nature and Scope – Definitions.

b) Determination of nature of Supply - Levy and Collection – Place of Supply.

c) Refund of integrated tax to International tourist - Zero rated supply – Apportionment of Tax Revenue.

Module – 7 Union Territory Goods and Services Tax Act, 2017

a) Extent and Applicability - Definitions.

b) Levy and Collection – Payment of Tax.

Module – 8 Anti-profiteering and Contemporary developments

a) Anti-profiteering Measures.

b) Transitional Provisions under GST Laws.

c) Impact of GST – Job works, Works contract, Construction sector, etc.,

d) Contemporary developments in the GST Laws.

Recommended Readings

Books:

1. Dr. Vinod K. Singhania, Students' Guide to GST & Customs Law, Taxmann 2024.

2. V S Datey, *GST Ready Reckoner*, Taxmann 2017.
3. CA.Ashok Batra, *GST Ready Recknor*, (Wolters Kluwer).
4. CA.Keshav Garg, *GST Ready Recknor*, (Bharat).
5. Jaya Vasudevan Suseela, *Indirect Taxes (GST and other Indirect Taxes),* (EBC Explorer).
6. K.Vaitheeshwaran, *Students handbook on Indirect Taxes*, (Snow White).

Articles:

1. Dr. S.V.Ramana Rao , " Input Tax Credit under GST in India: An Overview", International Journal of Exclusive Global Research - Vol 3 Issue 2 February.
2. Vartikasahu and Somesh Kumar Shukla, "A Revolutionary Reform for Indirect Tax with an Analysis of the GST Constitutional 101st Amendment Act, 2016", International Research Journal of Commerce and Law, ISSN: 2349 – 705X, Vol 04, Issue 9, September 2017.
3. Monika Sehrawat, and Upasana Dhanda, "GST IN INDIA: A KEY TAX REFORM" International Journal of Research – Granthaalayah, ISSN- 2350-0530(O) ISSN- 2394-3629(P), Vol. 3, No. 12(2015), pp: 133-141.
4. Dr. Shant kumar A.B and Dr. Sanjeev kumar, "An overview of Indian Tax System Before and After GST", IOSR Journal of Business and Management (IOSR-JBM) e-ISSN: 2278-487X, p-ISSN: 2319-7668, PP 37-40.
5. Anand Nayyar and Inderpal Singh, "A Comprehensive Analysis of Goods and Services Tax (GST) in India", Indian Journal of Finance, Vol 12, Issue 2, Feb 2018.

Further Reading:

Books:

1. Dr.Sanjiv Agarwal & Sanjeev Malhotra, *Goods & Services Tax, Laws, Concepts and Impact Analysis*, (Bloomsbury).

2. Prof. Jayakumar Sithanandam , *Goods and Services Tax Laws* , White Falcon Publications.
3. Aditya Singhania , *GST Audit and Annual Return* , Taxmann Publications Pvt. Ltd.
4. Dr. J.C.Varshney, *Indirect Taxes*, SBPD Publications.
5. R. Kavita Rao and Sacchidanada Mukerjee , *Evolution of Goods and Services Tax in India* , Cambridge University Press.
6. Arpit Haldia, *GST Search Seizure and Arrest* , Taxmann Publications.
7. V.S.Datey, *Customs Law & Foreign Trade Policy* , Taxmann Publications.
8. Sanjay Malhotra, *Handbook on GST Audit by Tax Authorities* , Bloomsbury Professional India
9. Dr. Vandana Bangar and Dr. Yogendra Bangar, *Comprehensive Guide to Indirect tax Laws – GST, Customs and FTP* , Aadhya Prakashan
10. Madhukar N. Hiregange, *Compendium of Issues and Solutions in GST* , Wolters Kluwer

Articles:

1. Rakesh Chandra, "GST & cooperative federation: Through the eyes of Indian constitution", International Journal of Advanced Research and Development, ISSN: 2455-4030, Volume 2; Issue 6; November 2017; Page No. 607-610.
2. Alagappan, S. M., Indian Tax Structure – An Analytical Perspective", International Journal of Management, 10 (3), 2019, pp. 36-43, DOI:10.34218/IJM.10.3.2019/004, Available at SSRN: https://ssrn.com/abstract=3467425
3. Dr. Shant kumar A.B and Dr. Sanjeev kumar, "An overview of Indian Tax System Before and After GST", IOSR Journal of Business and Management (IOSR-JBM) e-ISSN: 2278-487X, p-ISSN: 2319-7668, PP 37-40.
4. Shefali Dani, "Impact of Goods and Service Tax on Indian Economy", Business and Economics Journal, IISN : 2151-6219,Vol 7, Issue 4 , 2016."

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1. *Annapurna International vs. State of U.P. & 5 Others* (2017 (11) TMI 1021
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3. *M/s Manu International vs. State Of U.P. And 5 Others* 2018 (2) TMI 39
4. *Nila Infrastructure Limited & 1 vs. Surat Municipal Corporation & 1* 2017 (11) TMI 809
5. *M/s R.R Agro Industries Through Its Prop. Versus State Of U.P. Through Its Secy. And 3 Others* (2018)(2) TMI 608
6. *M/s Seth Prasad Agro Private Limited Through Its Director Versus State of U.P. And 3 Others* (2018 (2) TMI 195

7. *M/s Jaap Auto Distributors vs. The Assistant Commissioner of Customs* (2017)(10) TMI 881
8. *Age Industries (P.) Ltd. Versus Assistant State Tax Officer* 2018 (1) TMI 1116
9. *Kusum Ingots & Alloys Limited v Union of India* (2004) 6 SCC 254
10. *Global Agency v. General Manger, South Western Railway GM Office (2018) 66 GST 569 (Karnataka)*
11. *Hindalco Industries Ltd. v. Union of India (2018) 66 GSTL 636 (Bombay)*
12. *Priyanka Enterprises v. Joint Commissioner of Customs (2018) 66 GST 614 (Madras)*
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15. *M/s Ramdev Trading Company And Another Versus State Of U.P. And 3 Others 2017 (12) TMI 341*
16. *Iqra Roadways (India) Thru' Its Prop. & 3 Others Versus State of U.P. & 3 Others 2017 (11) TMI 1032*
17. *Nila Infrastructure Limited & 1 vs. Surat Municipal Corporation & 1 2017 (11) TMI 809*
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19. *In re: Wework India Management Pvt. Ltd. 2020 (37) G.S.T.L. 136 (App. A.A.R. - GST - Kar.)*
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Learning Outcome:

After completion of the course students will be able –

- *To analyse the taxable event under GST and determine the levy of tax.*
- *To appreciate the nuances of new tax regime.*
- *To understand the inevitable role played by indirect taxes in our economy.*

Paper IV

Law of International Taxation

(Specialized Core paper)

Objectives of the Course:

- *Globalization has opened gates for numerous cross-border investments.*
- *This initially created lots of confusion and uncertainty as to which jurisdiction has the taxing authority and it even paved way for double taxation and in certain cases, avoidance of tax.*
- *To curb this, the International context of taxation aims to ensure that each country receives an equitable share of tax revenues from cross-border transactions.*
- *Apart from introducing the basic concepts and importance of international taxation, this paper aims to focus on the emerging areas in the arena of international taxation.*

COURSE OUTLINE

Module – 1 Introduction to International Taxation

a) Meaning of International Taxation – Scope of International Taxation in the era of Globalization.
b) Source *v.* Resident Rule of Taxation - Destination *v.* Origin Method of Taxation – Relevancy in India.

Module – 2 Taxation of Foreign Income

a) Meaning of Expatriates - Taxation of Inbound and Outbound Expatriates.
b) Procedural compliance (PAN, Advance Tax, Self-Assessment Tax).

Module – 3 Taxation of Foreign Income

a) Foreign Income – Various Categories such as Royalty, Fee for Technical Services, Shipping, Aircraft.
b) Provisions of Income Tax Act, 2025 - Deemed Accrual, Business connection, Significant Economic Presence.

c) Equalisation Levy – Post 2025 era.

d) Withholding of Taxes – Allocation of Deductions.

Module – 4 Permanent Establishment and Place of Effective Management

a) Permanent Establishment – Tests in Determining PE Status – OECD and UN Model Conventions – Provisions under the Income Tax Act, 2025.

b) Contemporary Issues in Determination of Permanent Establishment – 2025 OECD Guidelines for Home Office PE.

c) Place of Effective Management (POEM) – POEM as a Tie Breaker Rule in Determining the Residential Status of a Company.

d) Guidelines in Determining POEM – CBDT Guidelines – Active Business Outside India (ABOI) - Primary and Secondary Factors.

e) Understanding the difference between POEM and PE.

Module – 5 Double Taxation

a) Meaning of Double Taxation – Double Taxation Avoidance Agreement (DTAA) - Interpretation and Scope of Tax Treaties.

b) Importance of DTAA in the era of Globalization – OECD and UN Model Tax Treaties.

c) Scope of DTAA under the Income Tax Act, 2025 – Treaty Shopping - General Anti-Avoidance Rules (GAAR).

Module – 6 Introduction to Transfer Pricing

a) Associated Enterprises – Deemed Associated Enterprises - Transfer Pricing - International Transactions – Specified Domestic Transactions - Eligible Assessee – Eligible International Transactions – Ineligible Transactions.

b) Arm's Length Price – Steps in arriving at ALP - Methods in Determining ALP – Tolerance Band - Safe Harbour Rules.

c) Advance Pricing Agreements – Purpose – Provisions under the Income Tax Act, 1961 – Effect.

Module – 7 IPR and International Tax

a) Transfer Pricing of Intangibles – Relevant Action Plans under BEPS – Action Plans 1, 8, 9, 10 & 13.
b) Development, Enhancement, Maintenance, Protection and Exploitation (DEMPE).
c) Provisions Relating to IPR under DTAA.

Module – 8 Contemporary Developments

a) Recent Issues in International Taxation – Efficiency, Equilibrium, Tax Competition and Tax Incentives in Developing Countries.
b) Recent developments – Software, EPC contracts.
c) E-commerce and Transfer Pricing – Customs Valuation and Transfer Pricing.
d) A Shift from the Arm's-Length Principle (ALP) towards Formulary Apportionment.

Recommended Readings:

Books:

1. CA Amit Maheswari & CA Sumit Gupta, *Expatriate Taxation Decoding the Complexity,* (Wolters Kluwer).
2. Lynne Oats, Angharad Miller & Emer Mulligan, *Principles of International Taxation,* Bloombury Professional.
3. Robert Feinschreiber & Margaret Kent, *Transfer Pricing Handbook: Guidance on the OECD Regulations,* Wiley.
4. Ravi Kant Gupta, *Recent Trends in Transfer Pricing Intangibles, GAAR and BEPS*.
5. Ashish Karundia, *Law & Practice relating to Permanent Establishment,* Taxman's.

Articles:

1. Vaibhav Choudhary, "Electronic Commerce and Principle of Permanent Establishment Under the International Taxation Law" ,37 Int'l Tax J. [i] (2011)
2. Tamer budak, "The Transformation of International Tax Regime: Digital Economy",8 Inonu U. L. Rev. 297 (2017)

3. Crivelli, Ernesto, Ruud De Mooij & Michael Keen, "Base Erosion, Profit Shifting and Developing Countries". IMF Working Paper, 2015
4. Avi-Yonah, Reuven, 'The Structure of International Taxation: A Proposal for Simplification', (1995-1996) 74 Texas Law Review 1301.
5. U. Schreiber; D. (Dirk) Simons; S. Greil; M. Lagarden, "Why Arm's Length Principle should be Maintained" (2020) International Transfer Pricing Journal.

Further Reading

Books:

1. Anuschka Bakker, Marc M. Levey (Eds.), *Transfer Pricing and Dispute Resolution.*
2. Taxman's *Law Relating to Transfer Pricing with Transfer Pricing Audit & Multilateral Convention 2019 to Implement BEPS*.
3. Duff Phelps, *Transfer Pricing and Dispute Resolution. Guide to International Transfer Pricing: Law, Tax Planning and Compliance Strategies*, Wolters Kluwer pvt. Ltd, 8th Edition (2018).
4. IRS O P Yadav ,*Transfer Pricing in India: Principles and Practice,* OakBridge Publishing; First Edition (2019).
5. Divakar Vijayasarathy *, Law & Practice of Transfer Pricing,* Bharat Law House Pvt Ltd; 5th edition (2020).
6. D.P.Mittal, Law of Transfer Pricing in India , Taxmann Publisher Pvt. Ltd.
7. Nilesh Modi, *The Law and Practice of Tax Treaties – An Indian Perspective* , Wolters Kluwer.
8. Nigam Nuggehalli, *International Taxation – The Indian Prespective* , Springer .
9. Girish Ahuja- (2019), *Law and Procedure- Professional approaches to Direct Taxes and International Taxation*, Wolters Kluwer India Pvt Ltd.
10. Amar Mehta, *Permanent Establishment in International Taxation,* Taxman Publications Pvt. Ltd.

Articles:

1. CA. Anshika Singhal, "Place of Effective Management in India", Taxguru, 2019, Available at : https://taxguru.in/income-tax/place-effective-management-india-poem.html
2. Ashish Sodhani and Ameya Mithe , "India POEM – not so poetic! An analysis of India's new place of effective Management Rules", Nishith Desai Legal and Tax ,2017, Available at: http://mnetax.com/wp-content/uploads/2017/03/Indian-POEM3.pdf
3. R.Kumar, "Analysis of Permanent Establishment", Taxguru, 2018, Available at : https://taxguru.in/income-tax/permanent-establishment-parti.html#:~:text=Article%205(1)%20defines%20a,PE%20of%20the%20tax%20payer.&text=Article%205(5)%20stipulates%20rules,agent%20would%20have%20a%20PE.
4. Andres Baez Moreno & Yariv Brauner, "Taxing the Digital Economy Post BEPS.. Seriously", 58 Colum. J. Transnat'l L. 121 (2019).
5. Yariv Brauner, "What the BEPS", 16 Fla. Tax Rev. 55 (2014).
6. OECD, "Promoting Transparency and Exchange of Information for Tax Purposes",2008.
7. Leonardo F.M.Castro, "Problems involving Permanent Establishments : Overview of Relevant Issues in Today's International Economy", The Global Business Law Review(2012).
8. Asit Mehta, "India: POEM Guidelines introduced in 2017 in India – A Discussion", Mondaq,2018 , Available at : https://www.mondaq.com/india/income-tax/725282/poem-guidelines-introduced-in-2017-in-india--a-discussion

9. M.D. Astuti, "OECD/International - Three Approaches to Taxing Income from the Digital Economy – Which Is the Best for Developing Countries?", Bulletin for International Taxation, 2020 (Volume 74), No 12.
10. R.S. Collier; I.F. Dykes, "OECD/International - The Virus in the ALP", Bulletin for International Taxation, 2020 (Volume 74), No 12

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2. *CIT v. Klayman Porcelains Ltd.* [1998] (229 ITR 735) (AP).
3. *Motorola Inc. and Others v DCIT* (2005)(96 TTJ 1)
4. DIT vs Infrasoft Ltd. (2014)(220 Taxman 273)(Del)
5. *Ishikawajma-Harima Heavy Industries Ltd* [2007] 158 TAXMAN 259 (SC)
6. *Rolls Royce Ltd. v. Inspector of Taxes* [1965] 56 ITR 580 (HL)
7. *CIT v. Koyo Seiko Co. Ltd.* [1998] 233 ITR 421 (AP)
8. *SET Satellite (Singapore) Pte Ltd v. ADIT* (132 TTJ 459) (Mum ITAT)
9. *Arabian Express Lines Ltd* 401 [1995] 212 ITR 31 (Guj)
10. *Union of India v. Azadi Bachao Andolan* [2003] 132 Taxman 373 (SC)
11. *X Ltd., In re* [1996] 86 Taxman 252 (AAR-DELHI)
12. *Scotland West Life Insurance Co. Canada v. CIR (*1996) (107 TC US 363)
13. *CIT v Lakshmi Textile Exporters Ltd* (2000) 245 ITR 521 (Mad)
14. *Wipro Ltd. v. DCIT* [2015] 62 taxmann.com 26 (Kar)
15. *Motorola Inc v. Deputy Commissioner of Income Tax.*
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17. *DIT (International Taxation) Vs. Morgan Stanley and Co. Inc.*
18. *DIT v. Nokia Networks OY* [2012] 25 taxmann.com 225 (Del)
19. *PCIT Vs. Amphenol Interconnect India Pvt. Ltd*
20. *PCIT Vs. Matrix Cellular International Service Pvt. Ltd*

21. *A T & S India Pvt. Ltd Vs. DCIT*,
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24. *India Debt Management Pvt. Ltd. v. DCIT* [IT(TP)A No. 7518/Mum/2014]

Learning Outcome

After completing these modules successfully, the students will be able –

- *To understand how taxation works at the international level.*
- *To appreciate how the non-residents are subjected to tax in India.*
- *To analyse the anti-tax avoidance measures .*
- *To understand how India is keeping in line with international tax practices.*

Paper V

Customs and International Trade Laws

(Specialized Core paper)

Objectives of the Course:

- *Customs duty is levied on import and export of good or services. Since it deals with cross-border transactions, it was not subsumed by the introduction of GST;*
- *Customs Act which was in vogue for more than 70 years has gone through many changes and has to be understood in toto as it is vital for any economy to sustain in this era of globalisation. WTO has been facilitating world trade since its inception. General Agreement on Trade and Tariff (GATT) streamlines, controls and monitors trade between two countries which enables in smooth flow of trade by avoiding dispute between countries and entities;*
- *This paper aims to introduce the basic tenets of Customs Act;*
- *Enlighten the students on the role played by these legislations in smooth flow of cross-border transactions;*
- *Enlighten the students about the importance of having protectionist measures such as Anti-dumping, anti-circumvention, etc.*

COURSE OUTLINE

Module – 1 World Trade Organisation (WTO)

a) Origin of World Trade Organisation – Role of WTO in facilitating World Trade — General Principles of WTO & GAAT.

b) General Agreement on Trade and Tariff (GAAT) - Relevant Articles (VI, VII, XIX) – Agreement on Implementation of Articles VI, VII and XIX - Other Conventions relating to Customs.

Module – 2 The Customs Act, 1962

a) Basic concepts and Definitions

b) Illegal Imports & Exports – Measures to Prevent Illegal Imports and Exports.

c) Valuation of goods – Declaration - Import and Export Procedures - Exemptions - Prohibited goods - Negative Goods – Clearance - Warehousing.

d) Special Provisions regarding Baggage, Import and Export by Post, Courier and Stores – Coastal Goods and Vessels Carrying Coastal Goods.

e) Audit – Payment of Duty.

Module – 3 The Customs Tariff Act, 1975

a) World Customs Organisation – HSN Code.

b) Types of customs duties – Classification of goods.

c) Levy of Special Duties under the Act.

Module – 4 Anti-Dumping Duties

a) Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 – Definitions – Appointment and Duties of Designated Authority.

b) Investigation – Initiation of Investigation – Principles Governing Investigation – Confidential Information – Accuracy of Information – Investigation in other countries – Determination of Normal Value, Export Price and Margin of Dumping.

c) Determination of Injury – Levy of Provisional Duty – Termination of Investigation – Suspension or Termination of Investigation on Price Undertaking – Disclosure of Information – Final Findings - Levy of Final Duty – Imposition of Duty on Non-Discriminatory Basis – Commencement of Duty – Refund of Duty – Margin of Dumping – Dumping causing Injury to third Countries.

Module – 5 Safeguard Duties

a) Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 – Definitions – Appointment and Duties of Director-General.

b) Investigation – Initiation of Investigation – Principles Governing Investigation - Confidential Information – Determination or Threat of Serious Injury – Preliminary Findings.

c) Levy of Provisional Duty - Final Findings – Levy of Final Duty – Imposition of Duty on Non-Discriminatory Basis – Commencement of Duty – Refund of Duty – Duration – Liberalisation of Duty – Review.

Module – 6 Countervailing Duties

a) Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 – Definitions - Appointment and Duties of Designated Authority – Decision as to Country of Origin.

b) Investigation – Initiation of Investigation – Principles Governing Investigation – Confidential Information – Accuracy of Information – Investigation in other countries – Nature of Subsidy - Calculation of the amount of the Countervailable Subsidy - Determination of Injury – Preliminary Findings - Levy of Provisional Duty – Termination of Investigation – Suspension or Termination of Investigation on Price Undertaking – Disclosure of Information – Final Findings.

c) Levy of Final Duty – Imposition of Duty on Non-Discriminatory Basis – Date of Commencement of Duty – Refund of Duty – Review.

Module – 7 Anti-circumvention and Anti- absorption Measures

a) Circumvention of anti-dumping duty - Initiation of investigation to determine circumvention - Determination of circumvention - Review of circumvention.

b) Anti-absorption of anti-dumping and Countervailing Duties – Determination – Levy.

Module – 8 Dispute Settlement Mechanism

a) WTO's Dispute Settlement Body – Process of Dispute Settlement Body – National Initialization Procedure - Consultation – Panel Establishment – Panel Report – Appellate Review – Implementation – Compliance Panel Procedure – Compensation/Suspension of Concessions or other Obligations – Legal Effects.
b) Director General of Trade Remedies (DGTR) in India – Functions.

Recommended Readings

Books:

1. V.S.Datey, *Customs Law & Foreign Trade Policy* , Taxmann Publications.
2. Judith Czako, Johann Human & Jorge Miranda, *A handbook on anti-dumping investigations,* Cambridge University Press, 2013.
3. K. D. Raju, *World Trade Organization Agreement on Anti-dumping: A GATT/WTO and Indian Jurisprudence,* Kluwer Law International B.V., 01-Jan-2008.
4. R. K. Gupta, *Anti-Dumping and Countervailing Measures: The Complete Reference,* SAGE Publications.
5. Mr. Anand Singh, *Safeguard Duty Laws in India,* Easy Law Mate, 2017.
6. RK Gupta, *Anti-Dumping and Countervailing Measures: The Complete Reference,* 1996.

Articles:

1. Joseph, Stephen & Selvam, M.. (2019), "The Incompatibility of Anti-Dumping Laws", International Journal of Engineering and Management Research. 9. 82-90. 10.31033/ijemr.9.2.10.
2. C.Satapathy, (2006, 21 Jan), "Review of WTO rules on antidumping and countervailing measures", Economic and Political weekly of India, Sameekha Trust Publication, P-267.
3. Vermulst E, (1997), " Adopting and implementing Anti-dumping laws – Some suggestion for developing countries", Journal of Word Trade, 31(2), 5-24.
4. Yong-Shik Lee, "Safeguard Measures: Why are They Not Applied Consistently with the Rules?", Journal of World Trade, Vol. 36, pp. 641-673, August 2002.

5. MAITI, DIBYENDU. "Anti-Dumping, Competitiveness and Welfare: A Study with Special Reference to India." Indian Economic Review, vol. 51, no. 1/2, 2016, pp. 147–180. JSTOR, www.jstor.org/stable/44376241. Accessed 10 Dec. 2020.

Further Reading

Books:

1. Ramamurthy's *Commentary on the Customs Act, 1962*, Bloomsbury, 2022.
2. Sheela Rai, *Antidumping Measures: Policy, Law and Practice in India,* Patridge, 2014.
3. Alokesh Barua, *WTO and India: Issues and Negotiating Strategies* , Orient Blackswan.
4. Kasper*, Non – Discrimination in Tax Treaty Law and World Trade Law* , Series on International Taxation.
5. Autar Krishen Koul, *Guide to the WTO and GATT* , Springer
6. Anand Singh, *Antidumping Duty Laws in India,* Easy Law Mate, 2017.
7. A.L.Koul, *Guide to WTO and GATT. Economics, Law and Politics,* Satyam Law International.
8. Edwin Vermulst, *The WTO anti-dumping agreement,* Oxford University Press, 2005.
9. Anand Singh, *Countervailing Duty and Subsidy Laws in India,* Easy Law Mate, 2017.
10. Vibha Mathur , *WTO and Inida : Development Agenda for the 21st Century*, New Century Publications .

Articles:

1. Julia Ya Qin, China, "India and The Law of the World Trade Organisation , Asian Journal of Comparative Law", Vol3, 2015, pg. 1-43
2. Sanjiv Singh Bhadauria, "Impact of World Trade Organisation on Foreign Trade in India", Research Gate , 2015
3. An Anti-dumping "To Be or Not To Be" in Five Acts: A New Agenda for Research and Reform, (2014), Journal World Trade, 37(2), P-306.

4. Jong Woo Kang & Dorothea Ramizo (2020) "Impact of antidumping measures on international trade: Growing South–South tensions?", The Journal of International Trade & Economic Development, 29:3, 334-352.
5. "Destabilization of the Discipline on Safeguards?-Inherent Problems with the Continuing Applicability of Article XIX after the Settlement of the Agreement on Safeguards The WTO Agreement on Safeguards: Improvement on the GATT Article XIX?", 14 Int'l Trade J, volume 3, p. 219 – 231
6. Vincent Beyer, "Income Tax and Non Discrimination in the GATT", Journal of International Economic Law, Vol 21, Issue 3 , 2018, Pg. 547 – 566.
7. Teppo Eskelinen, "Panama and the WTO: New Constitutionalism of Trade Policy and Global Tax Governance", Review of International Political Economy, Vol24, 2017, Pg. 629 – 656.
8. "WTO and Its Impact on Indian Economy", International Journal of Emerging Technologies and Innovative Research (www.jetir.org | UGC and issn Approved), ISSN:2349-5162, Vol.6, Issue 1, page no. pp1039-1044, January-2019.
9. A.Hasib, "Impact of GATT agreement on Indian Economy, Globalisation of Indian Economy ", 1996, pg. 130 – 141.
10. Korinek, J. and J. Bartos (2012-06-29), "Multilateralising Regionalism: Disciplines on Export Restrictions in Regional Trade Agreements", OECD Trade Policy Papers, No. 139, OECD Publishing, Paris

Cases for Guidance:

1. *Georgetown Steel Corporation v. United States*, 801 F.2d 1308, 1310 (Fed. Cir. 1986).
2. *GPX International Tire Corporation v. United States,* 666 F.3d 732 (Fed. Cir. 2011).
3. *Apollo Tyres Ltd. v. U.O.I.* 2005 (192) ELT 1137 (Tri. - Del.)
4. *Bansilal Leisure Parks Ltd. v. C.C., Kolkata* 2007 (213) ELT 246 (Tri.- Del.).
5. *Vazir Sultan Tobacco Co. Ltd. v. Collector of Central Excise* vide [1985 (21) E.L.T. 757]

6. *Haridas Exports v. All India Float Glass Manufacturers' Association*, (2002) 6 SCC 600
7. *M/S.Shapoorji Pallonji v. Union of India* on 16 April, 2018
8. *Surfaces Plus v. Union of India* - 2004 (173) ELT 127 (Guj.)
9. *Jindal Saw Limited v. Directorate General of Anti-Dumping,* on 26 September, 2018
10. *M/S Haridas Exports v. All India Float Glass Mfrs. Assn. & Ors.,* Civil Appeal No.2330 of 2002
11. *Belsund Sugar Co. Ltd. v. State of Bihar and Others* (1999) 9 SCC 620.
12. *Jogendra Lal Saha v. State of Bihar and Others* 1991 Supp (2) SCC 654.
13. *Shriram Mandir Sansthan v. Vatsalabai and Others* (1999) 1 SCC 657
14. *Gobind Sugar Mills Ltd. v. State of Bihar and Others* (1999) 7 SCC 76
15. *Nitco Tiles Ltd. v. Designated Authority,* 2006 (104) ECC 302, 2006 ECR 302 Tri Delhi
16. *H & R Johnson (India) Ltd. v. Designated Authority* 2007 (218) E.L.T. 273
17. *Pig Iron Mfrs. Asscn. v. Designated Authority*, 2000 (116) ELT 67 Tri Del
18. *Reliance Industries Ltd., v. Designated Authority & Ors* {(2006) 10 SCC 368}
19. *Saint Gobain India Private Ltd v. Union of India on* 6 November, 2017
20. *Nocil Limited v. Union of India* on 3 July, 2019

Learning Outcome

After completing these modules successfully, the students will be able –

1. *To understand how Customs Duties are levied.*
2. *To appreciate the importance of having protectionist measures.*
3. *To comprehend the role of protectionist measures in free-flow of trade and growth of an economy.*
4. *To understand how WTO is promoting world trade.*
5. *To understand how disputes are resolved at the International level.*
6. *To understand the role played by DGTR in investigation of trade disputes.*

Paper VI

Tax Litigation and Dispute Resolution

(Specialized Core paper)

Objectives of the Course:

1. *Tax litigation involves the resolution of disputes between taxpayers and tax authorities regarding tax liabilities, assessments, or penalties.*
2. *Tax litigation requires a deep understanding of tax laws, regulations, and procedural rules in order to skilfully navigate audits, appeals, and court proceedings.*
3. *This paper enables the students to understand how the procedural compliances are to be fully observed;*
4. *Enable the students to appreciate the provisions relating to appeal and highlight the recent trends in tax litigation.*
5. *Prepares the students to manage complex tax controversies and in litigating tax disputes.*

COURSE OUTLINE

Module – 1 Collection and Recovery of Income Tax

a) Demands – Recovery - Modes of Recovery of Tax.
b) Provisions for Tax Deducted at Source (TDS).
c) Other Modes of Recovery of Tax.
d) Payment of Tax.

Module – 2 Filing of Returns and Assessment under the Income Tax Act, 2025

a) Return of Income/Loss – Kinds of Returns – Due Date for Filing Return – Verification of Returns.
b) Consequences for Non-filing of Return.
c) Assessment – Kinds of Assessment.

Module – 3 Tax Administration, Adjudication, Prosecution and Penalties under the Income Tax Act, 2025

a) Income tax Authorities – Jurisdiction – Powers and functions.

b) Arrears – Search, Seizure – Prosecution.

c) Adjudication – Appeals – First Appeal – Second Appeal – Appeal to the High Court & Supreme Court – Revision – Constitutional remedies.

d) Alternative Methods to Settle Disputes - Advance Ruling, Dispute Resolution Panel, Faceless mechanism.

e) Fines and Penalties.

Module – 4 Collection and Recovery of GST

a) Demands – Issue of Demand Notice.

b) Recovery - Modes of Recovery of Tax.

c) Payment of Tax – Refund.

Module – 5 Returns and Assessment under the GST Laws

a) Filing of Returns – Kinds of Returns - Due Date for Filing Return.

b) Consequences for Non-filing of Return.

c) Assessment – Kinds of Assessment.

Module – 6 Tax Administration, Adjudication, Prosecution and Penalties under the GST Laws

a) Adjudication – Appeals – First Appeal – Second Appeal – Appeal to the High Court & Supreme Court – Revision – Constitutional remedies.

b) Arrest & Prosecution proceedings.

c) Penal Provisions – Search, Seizure and Confiscation.

d) Advance Ruling.

Module – 7 Collection and Recovery of Customs Duty

a) Assessment – Provisional Assessment

b) Demands – Recovery - Modes of Recovery of Tax.

c) Payment of Tax – Arrears, Duty Drawback, Refund.

Module – 8 Tax Administration, Adjudication, Prosecution and Penalties under Customs Act

a) Adjudication - Appeals – First Appeal – Second Appeal – Appeal to the High Court & Supreme Court – Review and Revision – Constitutional remedies.
b) Prosecution– Search, Seizure, Arrest and Confiscation – Attachment of Properties.
c) Fines and Penalties.
d) Alternative Methods to Settlement of cases - Advance Ruling, Settlement Commission.

Recommended Readings

Books:

1. T.N. Manoharan and G.R.Hari, *Students' Handbook on Taxation - Includes Income-Tax Law and Goods and Service Tax Law*, Snow White Publications
2. Dr. Vinod K Singhania and Dr. Kapil Singhania, *Direct Taxes Law and Practice with special reference to Tax Planning, 2024-25* (Taxmann Publications).
3. Monica Singhania and Vinod K Singhania, (2019) Taxmann- Students Guide to Income Tax including GST.
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3. Harsha Agarwal, "The Vodafone Case : A Critical Analysis", International Journal of Juridical Studies & Research.

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2. R.P.Garg, Faceless Assessment, Appeals & Penalties (Bharat).
3. Dr.Sanjiv Agarwal & Sanjeev Malhotra, *Goods & Services Tax, Laws, Concepts and Impact Analysis*, (Bloomsbury).
4. Aditya Singhania , *GST Audit and Annual Return* , Taxmann Publications Pvt. Ltd.
5. Arpit Haldia, *GST Search Seizure and Arrest* , Taxmann Publications.
6. G. Gokul Kishore, R. Subhashree, *GST Investigations Demands Appeals & Prosecution*, Taxmann

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1. *Chennai Properties and Investments Ltd. v. Commissioner of Income Tax [2015] 373 ITR 673 (SC).*
2. *CIT v. Society of Advanced Management Studies (2013) 352 ITR 269 (All.)*
3. *DIT (Exemptions) v. Meenakshi Amma Endowment Trust (2013) 354 ITR 219 (Kar.)*
4. *CIT v. Geeta Duggal (2013) 357 ITR 153 (Del.)*
5. *Cheminvest Ltd. v. CIT (2015) 378 ITR 33.*
6. *Annapurna International vs. State of U.P. & 5 Others (2017 (11) TMI 1021*
7. *M/s Indus Towers Limited vs. The Assistant State Tax Officer 2018 (1) TMI 1313*
8. *M/s Manu International vs. State Of U.P. And 5 Others 2018 (2) TMI 39*

9. *M/s R.R Agro Industries Through Its Prop. Versus State Of U.P. Through Its Secy. And 3 Others (2018)(2) TMI 608*
10. *M/s Seth Prasad Agro Private Limited Through Its Director Versus State of U.P. And 3 Others (2018 (2) TMI 195*
11. *M/s Jaap Auto Distributors vs. The Assistant Commissioner of Customs (2017)(10) TMI 881*
12. *Age Industries (P.) Ltd. Versus Assistant State Tax Officer 2018 (1) TMI 1116*
13. *Hindalco Industries Ltd. v. Union of India (2018) 66 GSTL 636 (Bombay)*
14. *Priyanka Enterprises v. Joint Commissioner of Customs (2018) 66 GST 614 (Madras)*
15. *M/s Ramdev Trading Company And Another Versus State Of U.P. And 3 Others 2017 (12) TMI 341*
16. *In re: Wework India Management Pvt. Ltd. 2020 (37) G.S.T.L. 136 (App. A.A.R. - GST - Kar.)*
17. *Mohit Minerals Pvt. Ltd. [TS-29-HC-2020(GUJ)-NT]*
18. *Saint Gobain India Private Ltd v. Union of India on 6 November, 2017*
19. *Nocil Limited v. Union of India on 3 July, 2019*

Learning Outcome

After completing these modules successfully, the students will be able –

1. *To file return of income and GST returns.*
2. *To comprehend how assessment of income takes place at department level and how to go through the process of assessment.*
3. *To interpret complex tax disputes, identify key issues and applicable legal principles.*
4. *To understand the recent trends in tax litigation and how ADR is used to resolve tax disputes.*

Paper VII

Corporate Tax Laws

(Discipline Specific Elective)

Objectives of the Course:

- *Corporates play a vital role in the economic development of a country. Corporate tax is one highly concentrated areas of taxation, especially for developing countries like India, where alternative revenue sources are thin.*
- *Corporation taxes are very progressive, and they raise significant sums of money for public services.*
- *Globalisation helps a corporate giant place foot in many jurisdictions, where they are to pay tax based on source principle. Thus, attracting corporate investments becomes important.*
- *Countries offer tax incentives to attract global investments with an aim to develop the economy. This makes the importance of this paper which will illuminate the students the tax implications of corporate sectors.*

COURSE OUTLINE

Module– 1 Computation of Income

a) Definition of Company – Residential Status of Company – Receipt of Income – Accrual of Income – Business Connection - Components of Income of a Company **-** Income from business - Definition of Business - Chargeability – Computation - Gross Earnings - Determination of Expenses, Depreciation, (Block of Assets, Actual Cost, Written Down Value) - Admissible and Inadmissible Allowances - Exemptions and Deductions – Special Provisions for non-residents.

b) Capital Gains - Capital Assets (Short-Term Capital Assets and Long-Term Capital Assets) - Basis of Liability – Computation - Definition of Transfer – Transactions not regarded as transfer - Special Provisions for Depreciable Assets - Computation in certain cases - Exemptions and Deductions.

Module – 2 Aggregation of Income and Tax Incentives

a) Ordinary and Special Sources - Total Income – Aggregation of Income - Set off and Carry forward of Business Losses and Depreciation.
b) Special Provisions for Corporate Restructuring and its types under Companies Act, 2013 – Tax Planning for Amalgamation, Merger and Demerger of Companies – IBC (Taxation of Company going into Liquidation).
c) Tax Incentives – Start-ups – Angel Tax - Contribution to Certain Funds - Political Contributions – Provisions Relating to Investor Protection Funds under Companies Act 2013 and its Taxing Aspects.

Module – 3 Taxation and Assessment of different entities

a) Assessment of Non-Profit Organizations - Taxation of Venture Capital Funds, Mutual Funds and Companies.
b) Tax on Dividends - Tax on Income Distributed by Mutual Funds, Insurance Companies.
c) Minimum Alternate Tax (MAT) – MAT Credit.
d) Reopening of Assessment.

Module – 4 Tax Avoidance

a) Tax Avoidance Provisions - Disallowing Expenses – DTAA and OECD.
b) Determination of Arm's Length Price - Advance Pricing Agreements - Sale and Buy Back of Securities - Anti-Avoidance Rules.

Module – 5 Auditing and Accounting mechanism

a) Maintenance of Books of Accounts – Financial Statements - Audit of Accounts - Reporting International Transactions.
b) Methods of Accounting - Computation of Book Profits.

Module – 6 Corporate Social Responsibility

a) Significance of Corporate Social Responsibility – Income Tax Provisions on CSR
b) Deductions under Section 133, Income Tax Act, 2025 – TDS on CSR Expenditure – Issues and Tax Benefits - Reporting.

Recommended Readings

Books:

1. N.A. Palkiwala, *The Law and Practice of Income Tax (2014),* Lexis Nexis
2. T.N. Manoharan and G.R.Hari *, Students' Handbook on Taxation : Income-Tax Law ,* Snow White Publications.
3. Sanjay K. Agarwal , *Corporate Social Responsibility in India*, Sage Publications.
4. Rachna Jawa , *Mergers, Acquisitions and Corporate Restructuring in India : Procedures and Case Studies* , New Century Publications.
5. Dr. H.C.Mehrotra, *Corporate Tax Planning and Management* , Sahitya Bhawan Publications.

Articles:

1. Dr. Jyotsna Patel, "Residential Status and Tax Incidence under The Income Tax Act, FEMA and Companies Act", International Journal of Scientific Research .
2. Leela Kumar, "Implication of Business Connection and Permanent Establishment", SSRN.
3. Prof. Prakash E. Humbad, "Depreciation on block of assets under Inocme Tax Act, 1961", International Research Journal of Multidisplinary Studies.
4. Zohra Azam, "A Study on Capital Gain Taxation in India – A Case Study", International Journal of Pure and Applied Mathematics

5. Harsha Agarwal, "The Vodafone Case: A Critical Analysis", International Journal of Juridical Studies & Research

Further Reading

Books:

1. Vinod K Singhania & Kapil Singhania, *Direct Taxes Law & Practice*, (Taxmann).
2. Dr. Girish Ahuja & Dr. Ravi Gupta, *Direct Taxes Law & Practice*, (Wolters Kluwer).
3. Paranjoy Guja Thakurta, *Thin Dividing Line: India, Mauritius and Global Illicit Financial Flows* , Portfolio.
4. Samuel O. Idowu, *Key Initiatives in Corporate Social Responsibility* , Springer.
5. Patrick A. Gaughan , *Mergers, Acquisition and Corporate Restructurings,* Wiley.
6. Nayan Mitra, *Corporate Social Responsibility in India* , Springer
7. Taxmann, *Taxation of Capital Gains* , Taxmann Publications Pvt. Ltd.
8. Mayank Mohanka, *Faceless Assessment – Ready Reckoner with Real Time Case Studies* , Taxmann Publications Pvt. Ltd.
9. Avadhesh Ojha, *HandBook of Corporate Taxation* , Tax Publishers .
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2. Pradeep Gupta, Transfer Pricing : Impact of Taxes and Tariffs in India, Sage Publications.
3. K.R.Pillai, Corporate Social Responsibility in India : A Journey from Corporate Philanthropy to Governance Mandate, Indian Journal of Corporate Governance .
4. Ashish Baghla, Corporate Social Responsibility Practices in India: A Study of few Companies , Journal of Advance and Scholarly Researches in Allied Education .

5. Dr. Reena Shyam, An Analysis of Corporate Social Responsibility in India, International Journal of Research Granthaalayah
6. Anshika Agarwal, Corporate Social Responsibility: An Indian Perspective , Journal of Business Law and Ethics.
7. Hardik b. Bhadeshiya, Corporate Social Responsibility practices in Corporate Houses of India , Indian Journal of Applied Research.
8. H.P. Sachin , Tax Evasion and Corporate Governance in Modern Tax Regime in India , Journal of Emerging Technologies and Innovative Research.
9. Kanchan Yadav, *The Regulatory Framework of Corporate Restructuring in India : Implications and Emerging Issues,* SSRN .
10. Deepika Dhingra and Nishi Aggarwal , Corporate Restructuring in India : A Case Study of Reliance Industries Limited , Global Journal of Finance and Management.

Cases for Guidance:

1. *V.Datchinamurthy v. Asst. Director of Inspection (*1982) 27 CTR 106 (Mad)
2. *Laji Haridas v. State of Maharastra & Anr.,(*1964) 52 ITR 423 (SC)
3. *Subha and Prabha Builders (P) Ltd. v. ITO & Anr.,* (2009) 225 CTR 90 (Kar).
4. *U. K. Mahapatra & Co. & Ors. v. ITO & Ors.,* (2009) 221 CTR 328 (Ori).
5. *In re Cranstoun National Provincial Bank Ltd. v. Royal Society etc* (1932) 1 Ch. 537
6. *C.I.T. v. Indian Chamber of Commerce*. 80 I.T.R. 645 (1971) (Kerala)
7. *Addl. CIT v. Surat Art Silk Cloth Manufacturers Association* (1980) 121 ITR 1
8. *Ishikawajima-Harima Heavy Industries Ltd. Vs. DIT* [2007] 288 ITR 408 (S.C.)
9. *Vodafone International Holdings B.V. vs. Union of India &Ors,* MANU SC 0051 2012
10. *W.T. Ramsay Ltd. vs. Inland Revenue Commissioners,* (1981) 1 All E.R. 865
11. *CharanjitLal vs. Union of India,* AIR 1951 SC 41.
12. *Robert Azinian vs. The United Mexican States,* ICSID Case No. ARB (AF)/97/2, Nov. 1999

13. *CIT vs. N.C. Budharaja& Co,* (1993) 204 ITR 412 SC.
14. *C.I.T. v. R.D. Aggarwal and Co.* 1965 AIR 1526, 1965 SCR (1) 660
15. *CIT v. Fried Krupp Industries* 1981 128 ITR 27 Mad
16. *CIT v. Currimbhoy Ebrahim & Sons Ltd (*1933) 35 BOMLR 914
17. *DIT v. Goodyear Tire and Rubber Company 2013 TaxPub*(DT)1592 (Del – HC)
18. *Amiantit International Holding Ltd.*(2010) 189 TAXMAN 0149
19. *Dana Corporation, In re* (2010) 321 IT 0178
20. *Dy. CIT v. Summit Securities Ltd* (2012) 015 ITR (Trib) 0001.

Learning Outcome

After completing these modules successfully, the students will be able –

- *To understand the Role of Corporate Sector in Economic Development*
- *To appreciate the schemes introduced by the Government to aid the economic development and financial stability by providing Tax Benefits*
- *To analyse the contribution of Corporates in the development of our Economy.*
- *To provide knowledge and understanding of the concepts, principles and practices in Corporate Accounting with respect to Indian and International Accounting practices.*

Paper VIII

Local Body Tax Laws

(Discipline Specific Elective)

Objectives of the Course:

- *The Constitution of India has granted law-making power to both the Central and State Governments.*
- *The State Government has made numerous legislations with respect to tax based on these powers.*
- *With some of them subsumed by virtue of the introduction of the Goods and Services Tax (GST), this paper tries to focus on the taxing statutes which are still in existence.*
- *Also, this paper tries to enlighten the students on taxing power of the local self-governments.*

COURSE OUTLINE

Module – 1 Fundamentals of Local Body Taxes

a) Historical evolution of Local body taxes – legislative history.
b) Floor Theory and Ceiling Theory of Taxation.
c) Constitutional Powers to Make Laws – Relevant Entries in the List II of the Seventh Schedule of the Constitution – Tax Laws made under the Relevant Entries.
d) Powers of Local Bodies to Impose Tax (73rd and 74th Constitutional Amendments)- Arts. 243 H and 243 X of the Constitution of India.

Module – 2 Tamil Nadu Entertainment Tax

a) The Tamil Nadu Local Authorities Entertainment Tax Act, 2017 - Definitions – Admission - Amusement - Cable televisions – Complimentary Tickets – Dubbed Film – Antenna - Direct to home service - Entertainment

- Old film – New Film – Payment for Admission – Proprietor – Taxable Complementary Tickets.

b) Levy of Tax on Entertainment – Manner of Payment – Returns - Assessment - Penalty - Recovery - Mode of recovery – Power to Search and Seizure – Power to make Rules.

Module – 3 Motor Vehicles Taxation

a) T.N Motor Vehicles Taxation Act, 1974 – Definitions – Cost of vehicle – Fleet Operator – Floor Area – Laden Weight – Life Time Tax.
b) Levy of Tax - Green Tax – Road Safety Tax - Surcharge Additional Tax – Payment of Tax – License.
c) Establishment of Rural Road Development Fund -Refund – Recovery - Seizure – Assessment – Appeals – Revision – Exemptions.

Module – 4 Tax on Consumption or Sale of Electricity

a) The Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 - Definitions – Actual User of Power – Captive Generating Plant – Charge on Maximum Demand – Consumer – Electricity – Gross Charge – Generating Company – Licensee - Net Charge – Supply – Unit.
b) Tax on Consumption or Sale of Electricity – Registration – Recovery of Tax – Maintenance of Books of Accounts - Assessment – Appeals – Authorities under the Act – Exemption – Offences and Penalties.

Module – 5 Taxes Levied by Local Bodies

a) The Tamil Nadu Panchayats Act, 1994 - House Tax - Vacant Land Tax - Tax on Agricultural Land.
b) Tamil Nadu Municipal Laws (Amendment) Act, 2009.

c) Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules 1999.

Module – 6 Impact of GST on Entertainment Tax, Electricity Tax and other Local Taxes

a) Relevant Entries under the VII Schedule.

b) Levy of Entertainment Tax by the Local Bodies and under GST Laws - Issues of Double Taxation.

c) The Tamil Nadu Entertainments Tax Act, 1939.

d) Electricity as a Goods and/or Services – Electricity as a subject-matter of GST.

e) The Tamil Nadu Tax on Luxuries Act, 1981.

f) The Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.

g) Contemporary Developments.

Recommended Readings

Books:

1. Habibulla & Co., Chartered Accountants India, *Indian Tax System – An Overview* http://www.hcoca.com/Pdf/Indian_Tax_System.pdf
2. Durga Das Basu, *Shorter Constitution of India*, LexisNexis.
3. Durga Das Basu, *Introduction to the Constitution of India*, LexisNexis. CA.Keshav Garg, *GST Ready Recknor*, (Bharat).
4. Jaya Vasudevan Suseela, *Indirect Taxes (GST and other Indirect Taxes),* (EBC Explorer).
5. Karthik Sundaram, *Tax, Constitution and the Supreme Court* , Oakbridge Publishing Pvt. Ltd.

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2. Jasmine V.M, "GST & Evolution of Tax System in India", IRA-International Journal of Management & Social Sciences ISSN 2455-2267; Vol.07, Issue 01 (2017) Pg. no. 65-72.
3. Vartikasahu and Somesh Kumar Shukla, "A Revolutionary Reform for Indirect Tax with an Analysis of the GST Constitutional 101st Amendment Act, 2016", International Research Journal of Commerce and Law, ISSN: 2349 – 705X, Vol 04, Issue 9, September 2017.
4. Rakesh Chandra, "GST & cooperative federation: Through the eyes of Indian constitution", International Journal of Advanced Research and Development, ISSN: 2455-4030, Volume 2; Issue 6; November 2017; Page No. 607-610.
5. R. Kalaivani, "Indian Constitutional Perceptive of Taxation", IOSR Journal of Humanities and Social Science (IOSR-JHSS), e-ISSN: 2279-0837, p-ISSN: 2279-0845, Volume 22, Issue 9, Ver. 15 (September. 2017) PP 75-78

Further Reading

Books:

1. Yatindra Singh Sisodia, Ashish Bhatt and Tapas Kumar Dalapati (eds), Two Decades of Panchayat Raj in India: Experiences, Issues, Challenges and Opportunities, 2018.
2. Hormasji Maneckji Seervai, *Constitutional Law of India: A Critical Commentary.*
3. MP Jain, *Indian Constitutional Law*, LexisNexis.
4. Charles W.Swenson, *State and Local Taxation : Principles and Practices*, J Ross Publishing .
5. K.Vaitheeshwaran, *Students handbook on Indirect Taxes*, (Snow White).
6. Ram Dutt Sharma, *Understanding Taxes in India* , Commercial Law Publishers (Inida) Pvt. Ltd.
7. Tarun Jain , *Goods and Services Tax – Constitutional Law and Policy* , Eastern Book

Company

8. Deloittee, *GST – A Comprehensive Perspective,* Wolters Kluwer, CCHI India
9. H.M.Seervai, *Constitutional Law of India* , Law & Justice Publishing Co.
10. Madhukar N. Hiregange , *Compendium of Issues and Solutions in GST* , Wolters Kluwer.

Articles:

1. Joseph M.Philips, "The Effect of State and Local Taxes on Economic Development : A Meta Analysis", Southern Economic Journal, Vol.62, Pg. 320 – 333
2. Erik M.Jensen , "Taxation and the Constitution", SSRN, 2018, Pg.1155.
3. Alagappan, S. M., "Indian Tax Structure – An Analytical Perspective" International Journal of Management, 10 (3), 2019, pp. 36-43, DOI:10.34218/IJM.10.3.2019/004, Available at SSRN: https://ssrn.com/abstract=3467425
4. Dr. Shant kumar A.B and Dr. Sanjeev kumar, "An overview of Indian Tax System Before and After GST", IOSR Journal of Business and Management (IOSR-JBM) e-ISSN: 2278-487X, p-ISSN: 2319-7668, PP 37-40.
5. Anand Deo, "Goods & Services Tax (GST) – Impact Analysis & Road Ahead", IBMRD's Journal of Management & Research, ISSN: 2277-7830, Online ISSN: 2348- 5922, Volume 6, Issue 2, September 2017, pp 17 - 28.
6. Alaka Mahavidyalaya, "Grassroots Democracy in India- An Overview", Indian Journal of Research, Vol 4, Issue 7 , 2015.
7. Mona Kausal, "Grassroot Democracy and Empowerment of People : Sharing the Indian Experience on Local Governance", Research Gate, 2013.
8. T.Brahmanandam, "Review of the 73rd Constitutional Amendment : Issues and Challenges", Indian Journal of Public Administration, 2018

9. M. Govinda Rao, "Tax Reform in India: Achievements and Challenges", Asia-Pacific Development Journal , Vol.7 , No. 2 , 2000.
10. Naseema.P.K., History, "Constitutional framework and Evolution of Indian Tax System and Goods and Service Tax – A Study", Bharati Law Review , 2016.

Cases for Guidance:

1. *Radhakrisan Rathi v. Additional Collector Drug & Ors.* 597 of 1975.
2. *Balaji Theatre v. The Chief Secretary,* W.P. No. 3307 of 2018.
3. *M/S. Kalpana Glass Fibre Pvt. Ltd. Maharashtra v. State of Orissa and Others*
4. *Gannon Dunkerley & Co. and others v. State of Rajasthan and others*
5. *T.M. Kanniyan v. I.T.O.*
6. *India Cement v. State of Tamil Nadu*
7. *B.M. Lakhani v. Municipal Committee*
8. *Amravati Municipality v. Ramchandra*
9. *Hyderabad Chemical and Pharmaceutical Works Ltd. V. State of Andhra Pradesh*
10. *Corporation of Culcutta v. Liberty Cinema*
11. *Bhagwan Dass Jain v. Union of India*
12. *M/S.P.V.R Ltd. vs . C.T.O.,*
13. *Fun World and Tourism Development Ltd. V. State of Gujarat and others*
14. *Black Thunder Theme Park Private vs State of Tamil Nadu*
15. *K.J.Saravanan vs The Chief Secretary To Government of Tamilnadu*
16. *Tata Sky Limited vs The State of Tamil Nadu*
17. *V.Krishnamurthy vs The State of Tamil Nadu*
18. *Itc Limited vs The State of Tamil Nadu*
19. *J.K. Pharmachem Limited vs The State of Tamil Nadu*
20. *Suryachakra Spinning Mills vs The State of Tamil Nadu*

Learning Outcome

After completion of the course students will be able –

- *To understand how taxation works in the grass-root levels of democracy.*
- *To understand the powers and functions of local authorities when it comes to taxation.*
- *To analyse and understand the significance of state and local taxes.*
- *To appreciate how GST has impacted State and local taxes.*

Paper IX

Law of Transfer Pricing

(Discipline Specific Elective)

Objectives of the Course:

- *Transfer pricing is an important aspect of international transaction.*
- *It is of vital importance as it helps in ensuring that transactions between associated enterprises take place at a price as if the transaction was taking place between unrelated parties and preventing entities from artificially shifting profit or loss between tax (especially low-tax) jurisdictions.*
- *With so many contemporary issues coming up in this area, it is important that the students are inculcated the knowledge of this paper.*
- *A study on transfer pricing will help them understand how it is used as a mechanism to avoid tax and what is to be done to curb the same for the betterment of global economy.*

COURSE OUTLINE

Module – 1 Understanding Transfer Pricing

a) Meaning of Transfer Pricing – Definition of Transfer Pricing – Origin and Growth of Transfer Pricing – Importance of Transfer Pricing in International Tax Environment - Importance of Permanent Establishment in Transfer Pricing.

b) Meaning of Arm's Length Price (ALP) – Meaning of Associated Enterprises - Arm's Length Principle and Comparability – Comparability Factors – Comparability Adjustments – FAR Analysis.

Module – 2 Fundamental Sources

a) OECD 2017 Transfer Pricing Guidelines (TPG) - OECD BEPS Reports (Actions 8-10): Aligning Transfer Pricing Outcomes with Value Creation – subsequent amendments.

b) BEPS 2.0 – Inclusive Framework – Pillar I and Pillar II.

c) OECD 2025 Guidelines and other Rules.

d) UN 2017 Practical Manual on Transfer Pricing for Developing Countries.

Module – 3 Transfer Pricing Methods

a) Comparable Uncontrolled Price Method - Resale Price Method - Cost Plus Method - Transaction Net Margin Method - Profit Split Method - Other Methods.
b) Selection of the Most Appropriate Transfer Pricing Method.
c) Transfer Pricing Adjustments - Determination of ALP in certain cases - Safe Harbour Rules – Tolerance Band.

Module – 4 Global Formulary Apportionment Method

a) Global Formulary Apportionment - Meaning – Procedure.
b) A Shift from the Arm's-Length Principle (ALP) towards Formulary Apportionment.

Module – 5 Transfer Pricing in Specific Transactions

a) Intra-group Services – Intra-group Financial Transactions – Intangible Property – Business Restructurings – Cost Contribution Arrangements.
b) E-commerce and Transfer Pricing – Customs Valuation and Transfer Pricing.

Module – 6 Domestic Provisions

a) Relevant Provisions under Chapter-X of Income Tax Act, 2025 – Definitions – Computation of Income from International Transaction having Regard to Arm's Length Price – Computation of Arm's Length Price – Reference to Transfer Pricing Officer – Safe Harbour Rules – Advance Pricing Agreement.
b) Relevant Provisions under Customs Act and Goods and Services Tax.

Recommended Readings

Books:

1. S. Mishra and Chetali Singhal, *Transfer Pricing in India since its inception to BEPS*, Wolters Kluwer India Pvt. Ltd.
2. Robert Feinschreiber & Margaret Kent, *Transfer Pricing Handbook: Guidance on*

the OECD Regulations, Wiley.

3. Ravi Kant Gupta, *Recent Trends in Transfer Pricing Intangibles, GAAR and BEPS,* Bloomsbury India.
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4. Jain, Tarun, "Transfer Pricing Rules for India's Goods and Services Tax", (2019) 30(2) International VAT Monitor.
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8. D.P.Mittal, *Law of Transfer Pricing in India* , Taxmann Publisher Pvt. Ltd.
9. Mohanish Verma , *Digitalisation and Transfer Pricing – The Way Ahead* , Wolters Kluwer India Pvt Ltd.
10. Ashok Kumar, *Transfer Pricing, Multinationals and Taxation : Concepts, Mechanisms and Regulations* , New Century Publications.

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2. U. Schreiber; D. (Dirk) Simons; S. Greil; M. Lagarden, 'Why Arm's Length Principle should be Maintained' (2020) International Transfer Pricing Journal.
3. Andres Baez Moreno & Yariv Brauner, *Taxing the Digital Economy Post BEPS.. Seriously*, 58 Colum. J. Transnat'l L. 121 (2019).
4. Feinschreiber, R., & Kent, M. (2007). *Transfer Pricing in India*, Corporate Business Taxation Monthly, 9(3), 9-33.
5. Feinschreiber, R., & Kent, M. (2008). *Permanent Establishment issues impact Indian Transfer Pricing*, Corporate Business Taxation Monthly*, 10(1),* 29-42.
6. Dhruv Sanghavi, *'Vodafone Transfer Pricing Decision: A Mistake of Judgment'*, (2015), 43, Intertax, Issue 5, pp. 428-436.
7. Michael Smith, Tax and Incentive Trade offs in Multinational Transfer Pricing , Journal of Accounting, Auditing and Finance , 2002

8. John Mckinley, Transfer Pricing and its effect on Financial Reporting , Journal of Accountancy, 2013.
9. Dr. Subha Kant Padhi, Transfer Pricing a Review of Literature , International Journal of Advanced Research in Management, Vol 10, Issue 1 , 2019, pp. 1-7.
10. S.Aditya, Analysis of Transfer Pricing as a Tax Avoidance and Proposed Suggestion to prevent its Disadvantages, Yuridika, Vol 30, No.1 , 2015

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2. *PCIT Vs. Amphenol Interconnect India Pvt. Ltd*
3. *PCIT Vs. Matrix Cellular International Service Pvt. Ltd*
4. *A T & S India Pvt. Ltd Vs. DCIT*,
5. *GE India Technology Centre (p) Ltd v CIT* 327 ITR 456 (SC)
6. *Vodafone International Holding v. UOI* 329 ITR 126 (HC)
7. *CIT V. VRNM Subbiah Chettiar*
8. *Diageo India Pvt. Ltd v ACIT*
9. *CIT V. Nandlal Gandalal*
10. *ABB Inc. v. DDIT* [2015] 69 SOT 537 (Bang)
11. *Johnson Matthey India (P) Ltd, New v. Department of Income Tax*
12. *M/s. Maxim India Integrated Circuit Design Pvt. Ltd., Bengaluru v. DCIT*
13. *Gimpex Private Ltd., Chennai v. ACIT Central Circle 1(2),* Chennai on 5 April, 2019
14. *Kimberly Clark Lever P.Ltd., Pune v. ACIT*, Pune on 5 May, 2017
15. *Jabil Circuit India P.Ltd, Mumbai v. ACIT Cir 3(2)(1),* Mumbai on 19 November, 2018
16. H.A Shah & Co. Vs. Commissioner of Income Tax & Excess Profits Tax, Bombay city - [1956 -(3) -ITR -0618 - BOM]
17. *Russell Properties Pvt. Ltd. Vs. A. Chowdhury, Addl.Commissioner of Income-tax, West Bengal And Others* - [1977-(109)-ITR -0229-CAL]

18. *Radhasoami Satsang Vs. Commissioner of Income Tax* - [1992-(193)-ITR-321 - SC]
19. *Commissioner of Income-tax Vs. Haryana State Industrial Development Corporation Ltd.* - [2010 -(326) -ITR -640 - P&H]
20. *Assistant Commissioner of Income Tax vs. M/s. L'oreal India Pvt. Ltd.* - [ITA No.6745/M/2008)"

Learning Outcome

After completing these modules successfully, the students will be able –

- *To understand what is transfer pricing and how it acts as an avoidance mechanism.*
- *To appreciate the methods taken to arrive at the Arm's Length Price.*
- *To appreciate the international mechanism to check transfer pricing issues.*
- *To understand how India is keeping in line with international mechanisms.*

Paper X

Law relating to Tax Planning and Economic Development

(Generic Elective)

Objectives of the Course:

- *Tax planning, tax avoidance and tax evasion are three different aspects. They might sound over-lapping which is, in reality, untrue.*
- *This paper tries to point out the differences between these concepts and enrich knowledge about tax avoidance and tax evasion.*
- *The paper also aims to show how the major international organisations have come-up to fight the evils of evasion and avoidance.*
- *Also, it studies how India has reacted to the measures taken.*

COURSE OUTLINE

Module – 1 Tax Planning

a) Meaning of Tax Planning – Features and Differences Between Tax Planning, Tax Avoidance and Tax Evasion - Need and Significance of Tax Planning – Types - Strategies of Tax Planning – Tax Planning in respect of Residential Status – Tax Planning relating to Individuals.

b) Tax Planning with reference to all Five heads of Income for Individuals – Salary, House Property, Profits or Gains from Business and Profession, Capital Gains and Income from Other Sources - Tax Planning with respect to Deductions, Exemptions, Rebate, Relief, Concession and Incentives (Problems focused on Tax Planning).

c) Tax Planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ), Export Oriented Units (EOUs).

Module – 2 Tax Avoidance

a) Definition of Tax Avoidance – Characteristics – Avoidance by Individuals – Avoidance by Corporates.
b) Methods of Tax Avoidance – Profit Shifting – Use of Tax Havens – Transfer Pricing – Thin Capitalisation – Treaty Shopping – Controlled Foreign Companies.
c) Impact of Tax Avoidance on the Economic Growth.

Module – 3 Tax Evasion

a) Definition of Tax Evasion – Characteristics – Types – Causes – Penalties.
b) Tax evasion according to Kinds of taxation - Tax Evasion in Income Tax – Tax evasion in Customs Duties – Smuggling – Tax Evasion in Business and Profession and their Methods.
c) Impact of Tax Evasion on Economic Growth - Differences between Tax Planning, Tax Avoidance and Tax Evasion.

Module – 4 General Regulatory Framework relating to Tax Evasion

a) Prevention of Money Laundering Act, 2002
b) Black Money (Undisclosed Foreign Income and Assets) Imposition of Tax Act, 2015
c) Fugitive Economic Offenders Act, 2017

Module – 5 Offences and Prosecution under the Indian Tax regime

a) Provisions under Income Tax Act, 2025 – GAAR - Offences and Prosecutions
b) Provisions under The Central Goods and Services Tax Act, 2017 – Offences and Penalties
c) Provisions under The Customs Act, 1962 – Offences and Prosecutions

Module – 6 International Measures to Curb Tax Avoidance and Evasion

a) Understanding the Meaning of Tax Havens and Secrecy Jurisdictions.

b) UN - United Nations Model Double Taxation Convention between Developed and Developing Countries - OECD – Model Tax Convention on Income and on Capital – Agreement on Exchange of Information on Tax Matters - The Multilateral Convention on Mutual Administrative Assistance in Tax Matters – Transfer Pricing Guidelines - BEPS Action Plans.

c) FATF - International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation.

Recommended Readings

Books:

1. Nilesh Patel, *GAAR - A Comprehensive Referencer Manual* , Wolters Kluwer pvt.ltd (2019).
2. Smarak Swain, *Loopholes Games - A Treatise on Tax Avoidance Strategies ,* Wolters Kluwer pvt.ltd (2020).
3. Rishi Kapadia, *GAAR- Shades of Substance* , Wolters Kluwer pvt.ltd (2017).
4. *Base Erosion and Profit Shifting (BEPS)* by International Tax Research and Analysis Foundation , Wolters Kluwer pvt.ltd (2016).
5. *Evolving Trends in International Taxation - In India and Globally* by International Fiscal Association, Wolters Kluwer pvt.ltd (2018).

Articles:

1. McLaren, John, "The Distinction between Tax Avoidance and Tax Evasion has become Blurred in Australia: Why Has it Happened?", (2008) 3(2) Journal of the Australasian Tax Teachers Association 141.
2. McLaren, John, "The OECD's "Harmful Tax Competition" Project: Is It International Tax Law?", (2009) 24(3) Australian Tax Forum 421.

3. OECD, "Promoting Transparency and Exchange of Information for Tax Purposes",2008.
4. M C Mehanathan, "Law on Prevention of Money Laundering in India", LexisNexis, 2017.
5. Taxmann's, "Guide To Black Money Act A Comprehensive Commentary on Black Money [Undisclosed Foreign Income & Assets] and imposition of Tax Act 2015", Taxmann Publications, 2016 Ed.

Further Reading

Books:

1. Crivelli, Ernesto, Ruud De Mooij & Michael Keen, "Base Erosion, Profit Shifting and Developing Countries". IMF Working Paper, 2015.
2. Dwyer, Terry, "'Harmful" Tax Competition and the Future of Offshore Financial Centres', (2002) 5(4) *Journal of Money Laundering Control* 302.
3. Sury M.M., *Black Money and Tax Evasion in India - Magnitude, Problems and Policy Measures* , New Century Publications.
4. Anuschka Bakker, Marc M. Levey (Eds.), *Transfer Pricing and Dispute Resolution.*
5. Jyoti Trehan, *Crime and Money Laundering: The Indian Perspective,* Oxford India Paperbacks, 2004.
6. R.N.Lakhotia, *How to Save Income Tax through Tax Planning* , Vision Books.
7. Kaushal Kumar Agarwal , *Corporate Tax Planning* , Atlantic Publishers & Distributors (P) Ltd.
8. CA Akshay Kenkre, *A Handbook on Base Erosion and Profit Shifting* , Lexis Nexis.
9. U.P.Singh, *Anti-Avoidance Tax Measures: With Special Reference to India* , Nupur Singh.
10. Jane G. Gravelle, *Tax Havens: International Tax Avoidance and Evasion*, Congressional Research Service.

Articles:

1. Marie Comiskey and Matthew Sullivan, "Avoidance, Deception and Mistake of Law: The Men's Rea of Tax Evasion" 51 Crim.LQ 303(2006).
2. Richard A. Mullens, "Avoidance vs. Evasion of Income Taxes" 10 SCLQ 670(1957).
3. Lucius A. Buck, "Income Tax Evasion and Avoidance: The Deflection of Income " 23 Va.L.Rev. 265 (1936-37).
4. Sankha Nath Bandyopadhyay, "The Problem with Tax : Planning , Avoidance or Evasion ?" , SSRN , 2012 .
5. Razvan Iordache, "Tax Havens = Smokescreen to Hide Tax Evasion", 2016 Eur. J. Pub. Ord. & Nat'l Sec. 35 (2016).
6. Rebecca Murray and Kevin J. Prosser, "Tax Avoidance" (Sweet & Maxwell, London, 2012).
7. George SK, "The Fine (and Hazy) Line between Tax Avoidance and Tax Evasion" 5 Ct.Uncourt 19 (2018).
8. Vaneeta Rani and R.S.Arora, "Tax Evasion and Corruption in the Indian Income tax System: Causes and Remedies", Indian Journal of Finance , Vol 4 , Issue 10 , 2010.
9. Dr. Devarajappa. S, "Tax Evasion in India: A study of its impact on Revenue of the Government ",EPRA International Journal of Economic and Business Review, Vol 5, Issue 9, 2017.
10. C.A.Dr. Pramod Kumar Pandey, "The Impact of Indian Taxation System on its Economic Growth", SSARSC International Journal of Management, Vol 3, Issue 1 , 2017 .

Cases for Guidance:

1. *Vodafone International Holding v. UOI* 329 ITR 126 (HC)
2. *IRC v. Duke of Westminster* (1936) 19 TC 49 AC 1.
3. *McDowell v. CTO* AIR 1986 SC 649.
4. *UOI & Anr. v. Azadi Bachao Andolan*

5. *E*Trade Mauritius Ltd* 2010 324 ITR 1 (AAR)
6. *ITO vs. MUR Shipping DMC Co, UAE* (ITA N. 405/ RJT/2013)
7. *Pareena Swarup v. Union of India* on 30 September, 2008
8. *M/S Ajanta Merchants Pvt. Ltd. v. Directorate of Enforcement* on 9 April, 2015
9. *Rohit Tandon v. The Enforcement Directorate* on 10 November, 2017
10. *P. Chidambaram v. Directorate of Enforcement* on 5 September, 2019
11. *Vijay Vittal Mallya v. The State of Maharashtra and Anr* on 22 November, 2018
12. *Union of India v. Gautam Khaitan* on 15 October, 2019
13. *Commissioner of Wealth Tax, Gujarat II, Ahmedabad v. Arvind Narottam*, Civil Appeal No. 2034-36 of 1974
14. *CIT v. Walfort Share and Stock Brokers P. Ltd.,* Income Tax Appeal No. 18 of 2006
15. *Lord Howard De Walden v. IRC*, 1942 1 KB 389
16. *Latilla v. IRC*, 1943 AC 377
17. *CIT, Meerut v. Shri BL Garg,* Income Tax Reference No. 25 of 1997
18. *GB Gautam v. UOI,* SC (17 Nov, 1992)
19. *CIT v. Vimalaben Bhagwandas Patel,* 1979 118 ITR Guj. HC
20. *Vidyavati Kapoor Trust v. CIT,* 1992 194 ITR 584 Kar. HC

Learning Outcome

After completing these modules successfully, the students will be able –

- *To understand and appreciate the differences between tax planning, evasion and avoidance.*
- *To understand how tax avoidance is as harmful as tax evasion.*
- *To understand how the international mechanisms are framed to combat evasion and avoidance.*
- *To understand how India is keeping in line with international mechanisms.*

Paper XI

Tax on E-commerce and Intellectual Property Rights

(Generic Elective)

Objectives of the Course:

- *This era is an era of digitalisation. E-commerce transactions have become a part of our day-to-day life. Taxing these transactions like the normal one's is vital. This exhibits the importance of this subject.*
- *Like E-commerce, Intellectual Property transactions are growing enormously. Tax incentives are given to many IP transactions so as to promote innovation.*
- *This links the importance of understanding the scope of tax implications in IP and E-commerce transactions.*
- *This paper is designed to enlighten the students on the basic concepts, the tax implications and emerging issues in the areas of IP and E-commerce with respect to taxation.*

COURSE OUTLINE

Module – 1 Basic Concepts

a) **Tax** – Meaning and Definition of Tax – Importance of Tax – Kinds of Tax – Essential Characteristics of Tax.
b) **IPR** – Meaning of Patents, Trademarks, Copyrights – Characteristics of IPR - Commercial Exploitation of IPR.
c) **E-Commerce** – Meaning and Definition of E-Commerce – Meaning of Internet - Characteristics of E-Commerce Transactions.

Module – 2 Taxing Online Trade

a) Online Trading and Taxation — Contracts and Sale Over Net.

b) Taxability of E-Commerce Transactions –Characterisation of Income (Goodwill of Profession *v.* Business).
c) E-Commerce Taxation under Income Tax Act – Equalisation Levy.
d) E-Commerce Taxation under Goods and Services Tax Act (GST).

Module – 3 IPR and Income Tax

a) Treatment of Royalty – Treatment of Fee for Technical Services.
b) Intellectual Property as an Asset - Depreciation of Asset – Deductions with respect to Research and Development - Capital Gains Taxation on IP.
c) Valuation of Intellectual Property – Exemptions and Deductions available to IP - Accounting Treatment - Tax Deduction at Source - Patent Box Regime.

Module – 4 IPR and Customs

a) IPR and Customs - Export and Import of Goods and Services - Valuation of Goods – Border Measures under TRIPS (Art 51 to 60).
b) Provisions relating to Confiscation of Goods and Conveyances and Imposition of Penalties under Customs Act, 1962 (Section 11, 111, 112, 113 & S. 114).
c) Parallel Imports – IPR (Imported Goods) Enforcement Rules, 2018 – Automated Recordation and Targeting System (ARTS) for IPR Protection in India.

Module – 5 IPR and GST

a) IPR and Goods and Services Tax (GST) – Treatment of Transfer of IPR as Goods and/or Services.
b) GST on Software Development Services, Franchise Service, Copyright Service – Relevance of Registered Brand Name under GST - Rates of Tax.

Module – 6 Contemporary Developments

a) Taxability of Software Income – Taxability Issues in Crypto Currency.
b) Jurisdictional Issues in E-Commerce Transactions - E-Commerce Tax Reforms in Emerging Global Economy.
c) Taxation of OIDAR services – Online gaming.

Recommended Readings

Books:

1. Oddleif Torvik, *Transfer Pricing and Intangibles - US and OECD Arm's Length Distribution of Operating Profits from IP Value Chains*, IBFD, January 2019.
2. Rahul K. Mitra, *Decoding Transfer Pricing for Selling Functions (2020)* , Wolters Kluwer India Pvt Ltd.
3. Nigel Eastaway, *Intellectual property law and Taxation* , (Sweet&Maxwell, 8 ed.)
4. Smarak Swain, Tangible Guide to Intangibles(2019) , Wolters Kluwer India Pvt Ltd.
5. Isabel Verlinden (PwC), Anuschka Bakker (IBFD),*Mastering the IP Life Cycle from a Legal, Tax and Accounting Perspective*, IBFD, October 2018.

Articles:

1. Xuan-Thao Nguyen, et al., "The History of Intellectual Property Taxation: Promoting Innovation and Other Intellectual Property Goals", 64 SMU L. Rev. 795 (2011)
2. K.D.Raju, "Intellectual Property Taxation: Need for a Comprehensive policy and laws in India", Journal of Intellectual Property Rights, Vol.13 (2008)
3. Ayilyath, Manoranjan, "Taxation of Intellectual Property in India" (June 14, 2014). (http://dx.doi.org/10.2139/ssrn.2461970)

4. "A Comparative Analysis of Income Taxation Issues of Intellectual Property from the Perspective of Developed and Developing Countries", 6 J. Australasian Tax Tchrs. Ass'n 170 (2011)
5. Laskar, Manzoor, "Levy of Income Tax on Intellectual Property" (August 21, 2013). (http://dx.doi.org/10.2139/ssrn.2400900)

Further Reading

Books:

1. Ganesh Rajgopalan, *Taxation of Copyright Royalties in India: Interplay of Copyright Law and Income Tax (2019),* OakBridge Publishing.
2. Jeffrey A. Maine , *Intellectual Property Taxation : Transaction and Litigation Issues*, BNA Books
3. Kush Kalra, *Landmark Judgements on Intellectual Property Rights* , Central Law Publications.
4. Anne Fairpo, Taxation of Intellectual Property (2016), Bloomsbury Academic Publisher.
5. Guglielmo Maisto, *Taxation of Intellectual Property under Domestic Law, EU Law and Tax Treaties*, IBFD, June 2018.
6. Ben Symons, *Cryptocurrency and Blockchain* ,Bloomsbury Professional Tax Insight.
7. Vijay Shekar JHA *, Law and Practice of Taxation of Digital Economy and CryptoCurrency*, Bharat Law House Pvt. Ltd.
8. Dr. P.K.Sirohi, *E- Commerce and Taxation* , Nisha Publications
9. Xuan-Thao Nguyen, *Intellectual Property Taxation : Problems and Materials* , Carolina Academic Press.
10. Tamali Sen Gupta, *Intellectual Property Law in India* , Wolters Kluwer .

Articles:

1. Marcel Olbert and Christoph Spengel , "International Taxation in the Digital : Challenge Accepted", 2017, World Tax Journal.

2. Rachel Griffith, "Ownership of Intellectual Property and Corporate Taxation", Journal of Public Economics, Vol 112, 2014, Pg. 12-23.
3. Manzoor Laskar , "Levy of Income Tax on Intellectual Property", SSRN, 2014.
4. Nguyen, X. N., & Maine, J. A. (2004), "Taxing the new intellectual property right", Hastings Law Journal, 56(1), 1-76.
5. Nguyen, X., & Maine, J. A. (2010), "Equity and efficiency in intellectual property taxation", Brooklyn Law Review, 76(1), 1-64.
6. Cross, J. (1989), "Taxation of intellectual property in international transaction", Virginia Tax Review, 8(3), 553-590.
7. Dr. Rajeshwari M.Shettar , "Emerging Trends of E-Commerce in India: An Emprical Study ", 2016, International Journal of Business and Management Invention.
8. Madurima Khosla , Harish Kumar , "Growth of E-Commerce in India: An Analytical Review of Literature", 2017, IOSR Journal of Business and Management.
9. Javier Ruiz, "Accounting Information Systems in the blockchain era", International Journal of Intellectual Property Management
10. Wherry, Timothy Lee, "Intellectual property: everything the digital – age librarian needs to know", New Delhi: Indiana Publishing House, 2009.

Cases for Guidance:

1. *CIT v. Neyveli Lignite Corporation ltd.* [(2000) 243-ITR-459 (Mad.)]
2. *CIT v. HEG Ltd.* [(2003) 263-ITR-230 (MP)]
3. *Goa Carbon Ltd. v. V.M. Muthuramalingam & Anr.* [251-ITR-348 (Mum.)]
4. *IMT Labs (India) Pvt. Ltd.* [(2006) 287-ITR-450 (AAR)]
5. *Wipro Ltd. v. ITO* [(2005) 94-ITD-9 (CESTAT)]
6. *DIT v. Sheraton International Inc.* [(2009) 313-ITR-267 (Delhi)]
7. *International Hotel Licensing Co.* [(2007) 288-ITR-534 (AAR)]
8. *Trimex International FZE Ltd. Dubai v. Vedanta Aluminum Ltd* 2010 (1) SCALE 574

9. *Bhagwandas Goverdhandas Kedia v. Girdharilal Parshottamdas and Co.,* AIR 1966 SC 543
10. *Casio India Co. Ltd v. Ashita Tele Systems Pvt Ltd* 2003 27 PTC 265 Delhi
11. *India TV Independent News Service Ptv Ltd v. India Broadcast Live LLC* 2007 35 PTC 177 Delhi
12. *National Association of Software and Service Companies v. Ajay Sood & Others* 119 (2005) DLT 596, 2005 (30) PTC 437 Del
13. *Syed Asifuddin & Ors v. State of Andhra Pradesh & another* 2005 CrLJ4314 (AP)
14. *Banyan Tree Holding (P) Limited v. A. Murali Krishna Reddy* CS (OS) 894/2008 (High Court of Delhi, 23rd November 2009) (India)
15. *Director of Income Tax vs. Galileo International Inc.* (114 TTJ 289) (Del ITAT)
16. *Director of Income-tax v. Nokia Networks OY* [2012] 25 taxmann.com 225 (Delhi)
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18. *CIT v. Siemens Aktiongesellschaft* [2009] 310 ITR 320 (Bom)
19. *TVM Ltd. v. CIT* [1997] 237 ITR 230 (AAR)
20. *ITO v. Raj Television Network Ltd.* ITA No. 1827 and 1828 (MDS)
21. *Skycell Communications Ltd. v. DCIT* [2001] 251 ITR 53 (Mad)
22. *Yahoo India (P.) Ltd. v. DCIT* [2011] 11 taxmann.com 431(Mum)

Learning Outcome

After completing these modules successfully, the students will be able –

- *To understand the basic concepts of taxation, IPR and E-commerce.*
- *To appreciate how IPR and E-commerce transactions are subjected to tax at the international level.*
- *To understand the emerging trends in E-Commerce transactions and its tax implications.*
- *To appreciate how IPR and E-commerce transactions are subjected to tax in India.*

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