

TABLE OF CONTENTS

| SESSION– 1 | | |
|--|--|-----|
| BURDEN OF PROOF AND LAW OF EVIDENCE IN TAX LAW | | |
| 1. | Alka Bajaj, “Mens Rea and Onus of Proof of Mens Rea Under Income Tax Act, 1961” 24, National Institute of Public Finance and Policy 1-32 (Dec. 1986) | 1 |
| 2. | Andhyarujina Firoze B, “Why is the Evidence Act so critical for Income-Tax Proceedings: Entire Law Explained with all important judgments” AIFTP Journal 1-49 (April 2017) | 33 |
| 3. | Recent developments with respect to Section 65B of the Indian Evidence Act, 1872: Judgments of Supreme Court and High Courts | 83 |
| SESSION– 2 | | |
| INTERNATIONAL TAX TREATY LAW AND DOUBLE TAX AVOIDANCE AGREEMENT: AN OVERVIEW | | |
| 1. | Sarbapriya Ray, “A Close Look into Double Taxation Avoidance Agreements with India: Some Relevant Issues in International Taxation” 2 International Affairs and Global Strategy 1-18 (2011) | 91 |
| 2. | Saurabh Bagaria, “The Nature and Purposes of Double Taxation Agreements and the Issues which the Interpretation of such Agreements may give rise” 59 PL March (2014) | 109 |
| 3. | Dhruva Gandhi and Gaurav Bhawnani, 10 NUJS Law Review 281 (2017) | 119 |
| 4. | Klaus Vogel, Double Tax Treaties and Their Interpretation, 4 Berkeley Journal of International Law 1-86 (1986) | 145 |
| SESSION – 3 | | |
| INTERPRETATIONAL ISSUES IN TAX AND TREATY LAW | | |
| 1. | 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 | 187 |
| 2. | Interpretation of Taxing Statutes, Bombay Chartered Accountants’ Society, available at https://www.bcasonline.org/Referencer201516/Taxation/Income%20Tax/interpretation_of_taxing_statutes.html | 233 |
| 3. | Bharat Agrawal, “Interpretation of Taxing Statutes” AIFTP Journal (Dec 2013) | 265 |

| | | |
|---|--|-----|
| 4. | Deepak Jain, "Cardinal Rules for Interpretation of Tax Statutes", AIFTP Journal (April, 2010) | 275 |
| 5. | Mr. V. Lakshmikumar, "Interpretation of Tax Statutes"[Lecture Notes] | 293 |
| SESSION- 4 | | |
| HISTORY, BASIC FEATURE AND CONSTITUTIONAL ASPECTS OF TAX LAW | | |
| 1. | Aseem Chawla, "India" 5 The Tax Disputes and Litigation Review (2017) | 305 |
| 2. | T.N. Pandey, "Evolution and Development of Direct Tax Laws" in FIFTY YEARS OF THE SUPREME COURT OF INDIA, (Oxford University Press, 2013) | 319 |
| 3. | Girish Chandra & Dr. Furqan Ahmad, "Law of Taxation" The Indian Legal System, pp. 450-473, (Indian Law Institute, 2006) | 359 |
| 4. | M. Ct. M. Chidambaram Chettyar Memorial Lectures, "The Ideology of Taxation: The Fiscal Stimulus" (1965) | 383 |
| 5. | N.M. Ranka, "Tax Jurisprudence: Challenges Ahead" (Jan. 2014) available at http://www.aiftponline.org/journal/Journal_Jan%202014/Tax%20Jurisprudence%20%E2%80%93%20Challenges%20Ahead.htm | 395 |
| 6. | John Kay, "The Rationale of Taxation" 2(2) Oxford Review of Economic Policy 1,6 (1986) | 405 |
| SESSION –5 | | |
| TRANSFER PRICING, BASIC PRINCIPLES, MAJOR ISSUES OF DISPUTE AND ROLE OF HIGH COURT | | |
| 1. | Transfer Pricing, Chapter 1: Introduction and Background, The Institute of Companies Secretaries of India, 1-10 (May 2018) | 411 |
| 2. | Suraj Jaiswal, "A Primer on Transfer Pricing: Norms, Standards, Misuse for Tax Avoidance, and Impacts on Developing Countries" Centre for Budget and Governance Accountability (2017) | 421 |
| 3. | "India", International Transfer Pricing (2013-14) available at https://www.pwc.com/gx/en/international-transfer-pricing/assets/india.pdf | 457 |
| 4. | Transfer Pricing, Chapter 11: Synopsis of some of the leading decided cases, The Institute of Companies Secretaries of India, 181-229 (May 2018) | 477 |
| 5. | Dr. Pawan Kumar Chugan & Mr. Jitendra Nenavani, "Challenges and Issues in Transfer Pricing: In Specific Context of Advertisement, Marketing and Promotion" 10 Journal of Higher Education 108-122 (2018) | 527 |
| 6. | Transfer Pricing Country Profile (2018) available at https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-india.pdf | 543 |

SESSION –7 & 6

CASE STUDIES ON HIGH COURT APPELLATE AND WRIT JURISDICTIONS

APPELLATE AND WRIT JURISDICTION OF HIGH COURT: POWERS/JURISDICTION AND LIMITATION

| | | |
|----|--|--|
| 1. | <p><i>Case Study 1- Porus F. Kaka</i></p> <p><i>Judgements:</i></p> <ul style="list-style-type: none"> • Commissioner of Income Tax, Delhi v. M/s. Kelvinator of India Limited (2010) 2 SCC 723 • The Commissioner of Income Tax v. Orient Craft Ltd. (2013) 263 CTR 335 • ESS Distribution (Mauritius) S.N.C.ET Compagnie v. Assistant Commissioner of Income Tax (2017) 399 ITR 362 • Assistant Commissioner of Income Tax v. Rajesh Jhaveri Stock Brokers (P.) Ltd. (2008) 14 SCC 208 • Commissioner of Income Tax and Ors. v. Chhabil Dass Agarwal (2014) 1 SCC 603 | <p>551</p> <p>553</p> <p>554</p> <p>555</p> <p>557</p> <p>559</p> |
| 2. | <p><i>Case study 2-Porus F. Kaka</i></p> <p><i>Judgements:</i></p> <ul style="list-style-type: none"> • Commissioner of Customs (Import), Mumbai v. Dilip Kumar and Company and Ors. (2018) 9 SCC 1 • Navnit Lal C. Javeri v. K.K. Sen, Appellate Assistant Commissioner of Income Tax, Bombay AIR 1965 SC 1375 • M/s Radhasoami Satsang, Saomi Bagh, Agra v. Commissioner of Income Tax (1992) 1 SCC 659 • Commissioner of Income Tax Central, Kanpur v. J.K. Charitable Trust Kamal Tower, Kanpur (2009) 1 SCC 196 | <p>561</p> <p>565</p> <p>567</p> <p>568</p> <p>569</p> |
| 3. | <p><i>Case Study 3-Porus F. Kaka</i></p> <p><i>Judgements:</i></p> <ul style="list-style-type: none"> • ESPN Star Sports Mauritius S.N.C. ET Compagnie and Ors. v. Union of India and Ors. (2016) 241 Taxman 38 (Del HC) • Assistant Commissioner of Income Tax, Media Circle II & Ors. v. Vijay Television (P.) Ltd. and Ors. (2018) 95 Taxmann 101 (Madras) • Formula One World Championship Ltd. v. Commissioner of Income Tax, International Taxation-3, Delhi and Ors. (2017) 15 SCC 602 • Assistant Director of Income Tax v. E-Funds IT Solution Inc. (2018) 13 SCC 294 • DIT (International Taxation), Mumbai and Ors. v. Morgan Stanley and Co. Inc. and Ors (2007) 292 ITR 416/162 Taxman 165 (SC) • M/s. Sanofi Pasteur Holding SA, represented by its Chairman, President and Chief Executive Officer v. The Department of Revenue Ministry of Finance, Government of India, New Delhi and others (2013) 354 ITR 316 | <p>571</p> <p>575</p> <p>576</p> <p>577</p> <p>579</p> <p>582</p> <p>585</p> |

| | | |
|--|---|--|
| 4. | <p>Case Study 4-Porus F. Kaka</p> <p><i>Judgements:</i></p> <ul style="list-style-type: none"> • Li and Fung India Pvt. Ltd v. Commissioner of Income Tax (2014) 361 ITR 85 • Pr. Commissioner of Income Tax, Bangalore and Ors. v. Softbrands India P. Ltd ILR 2018 KAR 3959 • The Assistant Commissioner of Income Tax Circle 6(3) Mumbai v. M/s Maersk global Service Center (India) P. Ltd., (2011) 133 ITD 543 • Rampgreen Solutions Pvt. Ltd. v. Commissioner of Income Tax (2015) 377 ITR 533 (Delhi) • CIT v. General Atlantic (P.) Ltd. (2016) 384 ITR 271 (Bombay) • Temasek Holdings Advisors India (P.) Ltd. v. DCIT (2016) 67 taxmann.com 221 (Mum) | <p>587</p> <p>591</p> <p>593</p> <p>595</p> <p>596</p> <p>598</p> <p>599</p> |
| <p>SESSION– 8 & 6</p> <p>LEADING CASES AND PRECEDENTS</p> <p>APPELLATE AND WRIT JURISDICTION OF HIGH COURT: POWERS/JURISDICTION AND LIMITATION</p> | | |
| 1. | <p>Cases on International tax:</p> <ul style="list-style-type: none"> • Union of India v. Azadi Bachao Andolan (2004) 10 SCC 1 • M/s. Sanofi Pasteur Holding SA v. The Department of Revenue (2013) 354 ITR 316 • Carborandum & Co. v. CIT Madras(1977) SCC (Tax) 391 • CIT v. R.D. Aggarwal & Co. (1965) 1 SCR 660 | 601 |
| 2. | <p>Cases on Reopening:</p> <ul style="list-style-type: none"> • Commissioner of Income Tax, Delhi v. M/s. Kelvinator of India Limited(2010) 2 SCC 723 • GKN Driveshafts (India) Ltd. v. Income Tax Officer & Ors. (2003) 1 SCC 72 • Calcutta Discount Co. Ltd. v. Income Tax Officer, Companies District I Calcutta and Anr. AIR 1961 SC 372 • Income Tax Officer, I Ward, District IV, Calcutta & Ors. v. Lakhmani Mewal Das1976 3 SCC 757 • S. Ganga Saran and Sons P. Ltd., Calcutta v. Income Tax Officer & Ors.(1981) 3 SCC 143 • Commissioner of Income Tax, Calcutta v. Burlop Dealers Ltd.(1971) 1 SCC 462 | 603 |
| 3. | <p>Cases on Territorial Principles of India's Tax Laws:</p> <ul style="list-style-type: none"> • Anglo-French Textile Company Ltd. by Agents, M/S Best & Company, Ltd. Madras v. Commissioner of Income Tax, Madras AIR 1954 SC 198 • Commissioner of Income Tax, Bombay City and Suburban District, Bombay v. Hukumchand Mills Ltd., Indore AIR 1967 SC 1907 • Seth Pushalal Mansinghka P. Ltd. v. Commissioner of Income Tax, Delhi, Rajasthan and Madhya Pradesh AIR 1967 SC 1626 | 605 |

| | | |
|----|---|-----|
| | <ul style="list-style-type: none"> • Ishikawajma-Harima Heavy Industries Ltd. v. Director of Income Tax (2007) 3 SCC 481 • GVK Industries Ltd. and Anr. v. ITO and Anr. (2011) 4 SCC 36 • GVK Industries Ltd. and Anr. v. ITO and Anr. (2015) 11 SCC 734 • Rupenjuli Tea Co. Ltd. v. CIT(1990) 186 ITR 301 | |
| 4. | <p><i>Cases on Real Income:</i></p> <ul style="list-style-type: none"> • Godhra Electricity Co. Ltd., Ahmedabad v. CIT, Gujarat-II, Ahmedabad (1997) 4 SCC 530 • Fardeen Khan v. Assistant Commissioner of Income Tax 2015 SCC ITAT 1181- N.A. • CIT v. Balbir Singh Maini (2018) 12 SCC 354 | 609 |
| 5. | <p><i>Cases on Principles of Consistency:</i></p> <ul style="list-style-type: none"> • CIT v. Thana Electricity Supply Ltd. (1994) 206 ITR 727 • CIT, Bombay City-I v. M/s. Chimanlal J. Dalal & Co. (1965) 57 ITR 285 • Bharat Sanchar Nigam Ltd. & Anr. v. Union of India & Ors. (2006) 3 SCC 1 • M/s Radhasoami Satsang, Saomi Bagh, Agra v. Commissioner of Income Tax(1992) 1 SCC 659 • Commissioner of Income Tax Central, Kanpur v. J.K. Charitable Trust Kamal Tower, Kanpur(2009) 1 SCC 196 | 611 |
| 6. | <p><i>Cases on Powers of High Court against AAR/Settlement Commission</i></p> <ul style="list-style-type: none"> • Jyotendra Sinhji v. S.I. Tripathi & Ors. 1993 Supp (3) SCC 389 • Brij Lal & Ors. v. CIT, Jalandhar (2011) 1 SCC 1 • CIT v. JSH (Mauritius) Ltd., C/o S.R. Batliboi & Co. , Mumbai (2017) 297 CTR 275 | 613 |
| 7. | <p><i>Cases on Heads of Income:</i></p> <ul style="list-style-type: none"> • Nalinikant Ambalal Mody v. S.A.L. Narayan Row, CIT, Bombay City-1, Bombay AIR 1967 SC 193 • Justice Rajiv Shakti (2013) 36 taxmann.com 585 (Del ITAT)- N.A. • CIT, Mumbai v. D.P. Sandu Bros. Chembur (P) Ltd. (2005) 2 SCC 584 • Narang Overseas Pvt. Ltd. v. Income Tax Appellate Tribunal & Ors. (2007) 211 CTR 524 | 615 |

| | | |
|----|---|--|
| 8. | <p><i>Judgments on:</i></p> <p><i>International Tax Treaty Law and Double Tax Avoidance Agreement: An Overview</i> <i>(Full Judgments are provided in CD)</i></p> <ul style="list-style-type: none">• Director of Income Tax (IT)-I v. A.P. Moller Maersk A, (2017) 5 SCC 5• Assistant Director of Income Tax-I v. E-Funds IT Solution Inc., 2017 SCC Online SC 1247• Director of Income Tax v. Mitsui & Co. Ltd., 2017 SCC Online Del 948• National Petroleum Construction Company v. Director of Income Tax (International Taxation), 2016 SCC Online Del 571• Castleton Investment Ltd. V. Director of Income Tax (International Taxation, (2016) 16 SCC 562• Sanofi Pasteur Holding SA v. Department of Revenue, 2013 SCC Online AP 422• Director of Income-Tax (International Taxation) v. Chiron Behring GMBH & co., 2013 SCC Online Bom 1801• Ishikawajma-Harima Heavy Industries Ltd. V. Direction of Income Tax, (2007) 3 SCC 481• Union of India v. Azadi Bachao Andolan, (2004) 10 SCC 1 | |
|----|---|--|

Note: *The Cases in the study material has been edited in order to highlight some pertinent points for discussion. Please read the full judgment for conclusive opinion.* The full Judgments referred in the study material are provided in the CD.