# TABLE OF CONTENTS

## I
### CONSTITUTIONAL AND STATUTORY BASIS OF TAXATION


2. Pandey T.N., “*Evolution and Development of Direct Taxes*”, Chapter 10 Book: Fifty Years of the Supreme Court of India., ILI Seventh Impression 2013, Oxford University Press ........................................................................................................................................ 13


## II
### ASSESSMENT PROCEEDINGS: ROLE OF THE TRIBUNAL


7. Case Law
   - *Commissioner of Income Tax – Gujarat-II v. Kwality Steel Suppliers Complex,* (13) SCC 733 ........................................................................................................................................ 131

### III

**INTERPRETATIONAL ISSUES IN TAX AND TREATY LAW**

9. Mr. V. Lakshmikumaran, “Interpretation of Tax Statutes” [Lecture Notes]…………… 177
   accessed at:
   [http://www.aiftponline.org/journal/Dec_Journal%202013/Interpretation%20of%20Taxing%20Statutes.htm](http://www.aiftponline.org/journal/Dec_Journal%202013/Interpretation%20of%20Taxing%20Statutes.htm) …………………………………………………………… 201
13. Allen D. Madison, The Tension Between Textualism and Substance-Over-Form

### IV

**EVIDENCE IN TAXATION LAW**

    Proceedings: Entire Law Explained With All Imp Judgements”, AIFTP Journal, April 2017………………………………………………………………………………………………………………………… 281
16. Case Law
   ❖ *Sonu @ Amar v. State of Haryana,* (2017) 8 SCC 570………………………………… 323

V
JURISPRUDEENCE OF TAX: NEUTRALITY AND PROFESSIONALISM


VI
TRANSFER PRICING

23. Case Law
   ❖ *DIT (International Taxation), Mumbai v. Morgan Stanley,* (2007) 7 SCC 1………..

VII
INTERNATIONAL TAX TREATY LAW AND DOUBLE TAX AVOIDANCE AGREEMENTS

24. Case Law
   ❖ *Director of Income Tax (IT)-I v. A.P. Moller Maersk A,* (2017) 5 SCC 651…………. 457
   ❖ *Assistant Director of Income Tax-I v. E-Funds IT Solution Inc.,* 2017 SCC Online SC 1247………………………………………………………………………………………………… 459
   ❖ *Director of Income Tax v. Mitsui & Co. Ltd.,* 2017 SCC Online Del 9483…………. 460
VIII
GENERAL ANTI-AVOIDANCE RULES


26. Sudipto Banerjee, ‘GAAR as a Deterrent to Tax Avoidance’ Economic & Political
    Weekly, Vol. 52, Issue No. 27, 08 Jul, 2017......................................................... 525

27. Case Law
    ❖ Vodafone International Holdings BV v. Union of India, (2012) 6 SCC613............ 529

NOTE: The Cases in the Reference Material have been edited in order to highlight some issues
for discussion in the programme. Please read the full judgment provided in the CD for
conclusive opinion.