



CALL FOR CHAPTERS FOR BOOK

ON

**“INDIAN TAXATION REGIME: EVOLVING
JURISPRUDENCE”**



IMPORTANT DATES

SUBMISSION OF ABSTRACT : 28TH FEB, 2024
SUBMISSION OF CHAPTERS : 10TH APRIL, 2024

TITLE OF THE BOOK: INDIAN TAXATION REGIME: EVOLVING JURISPRUDENCE

ABOUT THE BOOK:

Taxation laws in India play a pivotal role in the economic framework, ensuring the smooth functioning of government operations and the provision of essential public services. These laws are instrumental in generating revenue for the government, which is then allocated towards infrastructure development, social welfare programs, education, healthcare, and national defense. Through a well-structured taxation system, India can address income inequality by redistributing wealth and promoting economic equity. Moreover, taxation laws serve as a tool for fiscal policy, allowing the government to regulate aggregate demand, control inflation, and stimulate economic growth by influencing consumption and investment patterns.

Additionally, taxation laws in India foster compliance and accountability among citizens and businesses, contributing to the overall integrity and stability of the economy. By imposing taxes on income, goods, and services, the government can discourage undesirable activities such as tax evasion, corruption, and black-market transactions, thereby promoting a fair and transparent economic environment. Moreover, taxation laws are constantly evolving to adapt to changing economic conditions and emerging challenges, ensuring that the tax system remains efficient, equitable, and conducive to sustainable development in India.

The Indian direct tax regime encompasses a complex framework governing taxes levied directly on individuals and entities. Key components include income tax, corporate tax, and capital gains tax. India's tax laws undergo regular amendments to adapt to evolving economic conditions and international standards. The interrelation between Indian direct taxation and international taxation is crucial due to globalization and cross-border transactions. Double taxation avoidance agreements (DTAAs) play a significant role in mitigating tax burdens for taxpayers engaged in international transactions. These agreements help prevent the same income from being taxed twice—once in the country of residence and again in the country where the income is generated—ensuring fair and equitable taxation.

Furthermore, India's participation in international tax initiatives like the Base Erosion and Profit Shifting (BEPS) project by the Organisation for Economic Co-operation and Development (OECD) underscores its commitment to combat tax evasion and ensure a level playing field for businesses. Transfer pricing regulations are another aspect of international taxation that impacts Indian businesses with global operations. India aligns its transfer pricing regulations with OECD guidelines to prevent multinational enterprises from shifting profits to low-tax jurisdictions. Overall, the interplay between Indian direct tax laws and international taxation frameworks is essential for fostering economic growth, promoting fair tax practices, and maintaining harmonious relations in the global tax landscape.

In this backdrop there seems to arise a need to bring together different ideologies and approaches of authors so that the academic world is further enriched with original content on one of the most important aspects of any economy i.e. Taxation. Thus, the editors wish to bring out a comprehensive piece of publication on Taxation scheme of India in the form of an edited book titled “Indian Taxation Regime – Evolving Jurisprudence”.

THEMES:

The editors invite chapters for the edited book from students, researchers, and academicians in the legal or non-legal domain. The chapters must adhere to the primary theme of the book. Some of the suggested areas could be as follows

- **TAX COMPLIANCE AND ADMINISTRATION**
 - **TAXATION OF CROSS-BORDER INVESTMENTS**
 - **COMPARATIVE ANALYSIS OF INDIAN DIRECT TAX SYSTEM WITH OTHER JURISDICTIONS**
 - **TAXATION OF NON-RESIDENTS**
 - **TAXATION OF DIGITAL ECONOMY**
 - **GAAR AND TAX AVOIDANCE**
 - **BEPS IMPLEMENTATION**
 - **TAX TREATY ANALYSIS**
 - **ANALYSIS OF MULTILATERAL INSTRUMENTS (MLI)**
 - **GLOBAL MINIMUM CORPORATE TAX**
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However, this is not an exhaustive list of topics. Original contributions from the authors on related topics aligned with the central idea of the book are welcomed. The author may write on any of the aforementioned issue. The chapter must be update on the issue in a critical and analytical manner. The book shall be published by a publisher of repute. There shall be no charges for publication.

SUBMISSION GUIDELINES:

The authors have to follow following submission guidelines:

1. The Chapter must contain an Abstract of 200-250 words and Keywords. Chapter must mention the Author Details. Only one Co-author shall be allowed.
2. The Chapter must be between 5000 to 9000 words including footnotes.
3. The Chapter must be in Times New Roman Font Size 12, Foot Note Size 10.
4. Harvard Blue Book (20th Edition) for citation of footnotes must be used.
5. The Editors have Zero Tolerance Policy towards Plagiarism/Infringement of Copyrights. Authors shall be responsible for all referencing and they shall have to take due permissions from authors and publishers for referencing. Chapters will be screened on anti-plagiarism software. UGC Plagiarism Regulation 2018 shall be strictly adhered.
6. The law discussed in chapter must be update, crisp, pinpointed. The chapter must be properly structured, coherent, lucid and analytical.
6. The Chapters shall be screened by Editors and Editors reserve their right to reject any submission.
7. Editors may make suitable and necessary changes to the submissions for the betterment, efficiency and orientation to the subject.
8. All submissions must be made to asrinlu@gmail.com (ASRINLU@GMAIL.COM).

IMPORTANT DATES:

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| 2. SCREENING OF ABSTRACT: | 10th March, 2024 |
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| 4. REVIEW OF CHAPTERS: | 30th April, 2024 |
| 5. LAST DATE OF REVISED SUBMISSION: | 10th May, 2024 |

ABOUT EDITORS:

1. *Dr. Manoj Kumar Singh is an Associate Professor, Faculty of Law, National Law University, Jodhpur. He is a graduate from Law School, Banaras Hindu University. He has been teaching at National Law University, Jodhpur for 15 years. He has delivered several lectures at premier institutions of India. He has several publications to his credit in national and international journals. He has done his Ph.D. on Permanent Establishment. He is Director of Centre for Tax Laws, Director of Placement Committee at NLU Jodhpur.*



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