ELP

CBLT

RAJIV GANDHI NATIONAL UNIVERSITY OF LAW, PUNJAB

CERTIFICATE COURSE ON DIRECT AND INTERNATIONAL TAX LAWS 2.0

organised by

CENTRE FOR BUSINESS LAWS AND TAXATION

in collaboration with

ECONOMIC LAWS PRACTICE

SEPTEMBER-OCTOBER 2026

cblt@rgnul.ac.in

cblt_rgnul

www.cbltrgnul.in

(CBLT - RGNUL)

ABOUT THE UNIVERSITY

The Rajiv Gandhi National University of Law (RGNUL), Punjab, was established by the State Legislature of Punjab by passing the Rajiv Gandhi National University of Law, Punjab Act, 2006 (Punjab Act No. 12 of 2006). The Act incorporated a University of Law of national stature in Punjab, to fulfil the need for a Centre of Excellence in legal education in the modern era of globalization and liberalization. Recently the University has earned the coveted status of being one of the top-ranking law teaching institutions in the Country. Over 1000 students acquire state of art legal education in a well-furnished and fully developed residential campus which boasts of all necessary infrastructural and manpower facilities for the all-around growth of the students. RGNUL is currently emphasizing research, training, and consultancy in various areas of contemporary interest. It is envisaged to be a research-intensive university in the times to come. It has as many as 19 centres focusing on various areas of social-legal inquiries which includes the Centre for Business Laws and Taxation. RGNUL publishes 05 journals covering a vast range of subjects of topical interest.

ABOUT THE CENTRE

The Centre for Business Laws and Taxation (CBLT) is a premier institution within Rajiv Gandhi National University of Law, Punjab. Its primary objective is to bridge the theoretical and practical dimensions of corporate law. The Centre fosters comparative research and discourse in the field, analysing contemporary policy frameworks within corporate governance, business regulations, insolvency and bankruptcy, securities market, competition law, mergers and acquisitions, taxation, and other related areas. Through academic programmes, publications, and industry collaborations, CBLT aims to streamline learning, identify industry-academia gaps, and promote a multidisciplinary approach to addressing corporate law challenges. By cultivating a culture of dialogue and educating future legal professionals, the Centre seeks to influence the evolution of corporate law in India. The Centre has successfully organised several credit and certificate courses in the self-finance mode, including two courses each in the academic years 2022-23, 2023-24, 2024-25 and 2025-26, which have received an overwhelming response from participants across the country.

ABOUT ELP

Founded in 2001, Economic Laws Practice (ELP) was built on a simple but ambitious idea: bring together a diverse set of professionals under one roof to deliver truly effective solutions for clients. Over two decades later, that founding vision has matured into one of India's leading full-service law firms, with a footprint spanning Mumbai, Delhi NCR, Pune, Ahmedabad, Bengaluru, GIFT City, and Chennai.

Today, ELP's team of 300+ qualified professionals brings deep expertise to clients across transactional, advisory, litigation, regulatory, trade, competition, and tax matters, offering the kind of well-rounded counsel that comes from having specialists work in close concert rather than in isolation. The firm's standing in the industry reflects this strength: ranked among the top ten law firms in India by the RSG Report 2019, ELP has also earned top-tier recognition from Chambers Global, Legal 500, IFLR1000, and AsiaLaw Profiles a rare convergence of endorsements that speaks to the consistency and calibre of its work.

ABOUT THE COURSE

Indian direct tax law is passing through the most significant transition in more than six decades. The Income-tax Act, 2025 has replaced the Income-tax Act, 1961 with effect from 1 April 2026, and has been operationalised through the Income-tax Rules, 2026 - reorganising the statute, introducing the unified concept of the "tax year", consolidating the withholding provisions and re-engineering compliance for a digital-first administration. At the same time, the international tax landscape is being reshaped by the two-pillar solution of the OECD/G20 Inclusive Framework, the Multilateral Instrument and the Principal Purpose Test, the withdrawal of the Equalisation Levy, and a distinctly substance-oriented turn in Indian jurisprudence reflected in the Supreme Court's decisions in Hyatt International and Tiger Global.

The Certificate Course on Direct and International Tax Laws is designed to equip participants with a rigorous, practice-oriented understanding of this new framework. It moves from the constitutional and structural foundations of the charge of income tax, through computation, corporate taxation, assessment and dispute resolution, to the core of cross-border taxation - permanent establishments, characterisation of cross-border payments, transfer pricing, anti-avoidance and BEPS 2.0. Sessions will be interactive and problem-driven, and will be anchored in statutory text, recent judicial decisions, departmental circulars and live advisory and litigation scenarios.

OBJECTIVES OF THE COURSE

- To build a strong conceptual and structural understanding of the Income-tax Act, 2025 and the transition from the erstwhile 1961 regime;
- To develop practical competence in the computation of income, corporate tax planning, and compliance under the reformed assessment and withholding framework;
- To introduce the architecture of double taxation avoidance agreements and the principles governing the taxation of cross-border income;
- To examine anti-avoidance law - both general and specific - and its contemporary judicial articulation;
- To familiarise participants with transfer pricing, BEPS 2.0 and the evolving global minimum tax framework, and with their practical consequences for Indian and multinational enterprises.

COURSE OUTCOMES

Upon completion of the course, participants will be able to:

- Navigate and apply the provisions of the Income-tax Act, 2025 and correlate them with the jurisprudence developed under the Income-tax Act, 1961;
- Compute taxable income across heads and advise on the tax consequences of common corporate and investment transactions;
- Read and apply a tax treaty, identify permanent establishment and characterisation risks, and analyse withholding obligations on cross-border payments;
- Assess exposure under the General Anti-Avoidance Rule and structure transactions with demonstrable commercial substance;
- Understand transfer pricing compliance and dispute resolution mechanisms, and evaluate the impact of Pillar One and Pillar Two on cross-border structures;
- Approach an assessment, appellate or advisory brief in direct tax with a clear methodology.

TARGET AUDIENCE

The Course is open to students of the 5-year integrated LL.B. and 3-year LL.B. programmes and LL.M. candidates of RGNUL and other universities; students and members of the ICAI, ICSI and ICMAI; practising advocates, chartered accountants and company secretaries; in-house counsel and finance professionals; academicians; and any other person interested in acquiring a working knowledge of direct and international tax laws.

COURSE STRUCTURE & DURATION

- Total Duration: 20 Hours
- Number of Sessions: 10 Sessions
- Duration per Session: 2 Hours each
- Schedule: Saturdays and Sundays (over five consecutive weekends) (This can be offered in one go for 8-10 days depending upon the availability and convenience of law firm)
- Mode: Online (live interactive sessions)
- Commencement: September 2026

COURSE OUTLINE / LIST OF TOPICS

Foundations of Direct Taxation and the Transition to the Income-tax Act, 2025

- Constitutional foundations of the power to tax (Articles 246 and 265 read with Entry 82, List I); charge of income tax, residence and scope of total income; the shift from the Income-tax Act, 1961 to the Income-tax Act, 2025 (in force from 1 April 2026) and the Income-tax Rules, 2026; the unified concept of the "tax year"; the restructured 536-section architecture and section-mapping; savings and transitional provisions, and the continuing relevance of jurisprudence decided under the erstwhile Act.

Computation of Income: Heads of Income, Capital Gains and the Reformed Rate Structure

- The five heads of income and the scheme of computation; salary and perquisites; house property; income from other sources; the restructured capital gains regime (rationalised holding periods, revised long-term and short-term rates, and the withdrawal of indexation); taxation of buy-back proceeds as capital gains; treatment of dividends and the disallowance of interest expenditure against dividend and mutual fund income; taxation of virtual digital assets; the default new regime, deductions and rebates.

Corporate and Business Taxation

- Profits and gains of business or profession; capital versus revenue expenditure; key disallowances; depreciation and presumptive schemes; concessional corporate tax regimes and Minimum Alternate Tax; carry-forward and set-off of losses; taxation of amalgamations, demergers, slump sales and share-based compensation; taxation of partnership firms, LLPs, trusts and charitable institutions.

Tax Administration, Assessment, Reassessment and the Faceless Regime

- Returns, TDS and TCS under the consolidated withholding chapter; scrutiny assessment and the faceless assessment and appeal framework; reassessment after Ashish Agarwal and Rajeev Bansal; search, seizure and block assessment; the extended twelve-month window for revised returns; the appellate hierarchy from CIT(A) to the Supreme Court; the Dispute Resolution Committee and the Vivad se Vishwas experience; penalty and prosecution provisions and the recent movement towards decriminalisation and proportionality.

Anti-Avoidance: GAAR, Specific Anti-Avoidance Rules and Judicial Doctrines

- Evolution from McDowell and Azadi Bachao Andolan to Vodafone International Holdings; the statutory General Anti-Avoidance Rule, impermissible avoidance arrangements, the commercial substance test and grandfathering; the Supreme Court's judgment in Tiger Global (January 2026) on treaty entitlement, tax residency certificates and the interaction of GAAR with a Double Taxation Avoidance Agreement; the CBDT's clarification on pre-2017 investments; specific anti-avoidance rules including indirect transfers, thin capitalisation and deemed income provisions.

Fundamentals of International Taxation: Residence, Source and Permanent Establishment

- Jurisdiction to tax and the residence-source conflict; the architecture of a tax treaty and the interpretive weight of the OECD and UN Model Conventions and their Commentaries; business connection, place of effective management and significant economic presence; Article 5 - fixed place, construction, service and agency permanent establishments; Formula One, E-Funds and the Supreme Court's decision in Hyatt International (July 2025); attribution of profits to a permanent establishment under Article 7.

Cross-Border Payments: Royalties, Fees for Technical Services, Interest and Withholding

- Section 9 deeming provisions and their treaty counterparts; characterisation disputes involving software, cloud, data-centre and digital services payments after Engineering Analysis; the "make available" condition in the India-US and India-UK treaties; the most-favoured-nation clause after Nestlé SA; withholding obligations on payments to non-residents and the consequences of default; tax residency certificates, Form 10F and the tightened documentation requirements under the new Rules.

Transfer Pricing: Principles, Compliance and Dispute Resolution

- The arm's length principle and associated enterprises; selection and application of transfer pricing methods; comparability analysis and benchmarking; documentation, Master File and Country-by-Country Reporting; specified domestic transactions; the block assessment scheme permitting multi-year application of arm's length pricing; safe harbour rules, Advance Pricing Agreements and the Mutual Agreement Procedure; recurring disputes on intra-group services, secondment of employees, marketing intangibles and financial transactions.

BEPS 2.0 and the Reordering of International Tax

- The BEPS Action Plan and the Multilateral Instrument; the Principal Purpose Test and its emerging application by Indian tribunals; Pillar One - Amount A and Amount B, and the withdrawal of the Equalisation Levy; Pillar Two - the GloBE Rules, the Income Inclusion Rule, the Undertaxed Profits Rule and a Qualified Domestic Minimum Top-up Tax, and their implications for India's incentive-driven regime and for Indian-headquartered groups; the revision of Accounting Standard 22 for global minimum tax; the UN Framework Convention on International Tax Cooperation and the developing-country perspective.

Inbound and Outbound Structuring, GIFT-IFSC and Global Mobility

- Tax considerations in structuring foreign direct investment and foreign portfolio investment into India; taxation of Alternative Investment Funds, offshore funds and fund managers; the tax and regulatory incentives available in GIFT-IFSC and their use in relocation of funds; taxation of non-residents and returning Indians; expatriate and secondment taxation and the Service PE risk; the Black Money (Undisclosed Foreign Income and Assets) Act, foreign asset reporting, and automatic exchange of information under CRS and FATCA.

Disclaimer: The topics listed are indicative in nature and are subject to change at the discretion of the Resource Persons (RPs).

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COURSE FEE

- General Participants (including outside students and professionals): Rs. 4,000/- plus applicable GST
- RGNUL Students: Rs. 2,000/- (concessional fee)
- Senior Student Members of CBLT: No fee.

EVALUATION & CERTIFICATION

Participants shall be assessed through a combination of continuous engagement in the sessions and a concluding objective/short-answer assessment. A Certificate of Completion shall be awarded by Rajiv Gandhi National University of Law, Punjab, to participants who attend a minimum of 75% of the sessions and successfully complete the assessment. Participants who do not meet the attendance threshold may be issued a Certificate of Participation, at the discretion of the Centre.

REGISTRATION

Expression of interest shall be invited from the prospective learners. If the number of applicants exceed the threshold then only the registration link shall be provided. Registration shall be completed through the online registration form and payment link circulated by the Centre. Seats shall be allotted on a first-come, first-served basis. The registration link, payment details and the detailed session-wise schedule shall be notified on the University website and the official channels of the Centre.

Registration Form

RESOURCE PERSONS

The sessions shall be conducted by experts, practitioners and professionals engaged by the Centre, drawing upon their experience in domestic and international tax advisory, transaction structuring, transfer pricing and tax litigation before the Tribunals, the High Courts and the Supreme Court. Faculty members of the University shall anchor the foundational and doctrinal sessions

Centre for Business Laws and Taxation
RGNUL, PUNJAB

PATRONS

PROF. (DR.) JAI SHANKAR SINGH
Vice-Chancellor, RGNUL

DR. IVNEET WALIA
REGISTRAR (OFFG.), RGNUL

COURSE COORDINATOR

Dr. Manoj Kumar Sharma,
Associate Professor of Law, RGNUL
Faculty Coordinator, CBLT

STUDENT COORDINATORS

Ishmeet Siwach +91 (93505 30562)
Shagun Gupta +91 (79889 38817)
Ananya Joshi + 91 (98185 04002)
Prashant Babbar +91 (91381 28038)

SENIOR MEMBERS

Sanat Koul
Naman Lachroo
Khushi Srivastav
Satyam Khandelwal

CONTACT DETAILS
cblt@rgnul.ac.in https://www.cbltrgnul.in/