

**“NATIONAL CONFERENCE  
ON  
INTERNATIONAL TAXATION”**

*22<sup>nd</sup> of January, 2015*

**Organized by**



**Department of Commerce  
(School of Management),  
Pondicherry University, Pondicherry**

**Call for Papers & Participants**

*Last date for submission of*

*Abstract : 15<sup>th</sup> November 2014*

*Full paper : 30<sup>th</sup> November 2014.*

We are happy to announce that the Department of Commerce, School of Management, Pondicherry University is organizing a National Conference on “International Taxation” On 22<sup>nd</sup> of January 2015. We believe that, the intellectual dialogue on International Taxation is important in the present state of Global & Indian economy and is therefore creating an opportunity in our country for the stakeholders, finance & taxation experts of MNC’s, academicians and researchers on International Taxation to share, deliberate and discuss various developments. In this regard, we request the interested academicians, govt. officials, auditors, researchers, lawyers, tax practitioners and economists to make their intellectual contribution, in any of the themes of the conference mentioned hereunder, through submission of papers in the conference.



**Pondicherry University:**

The Pondicherry University was established in 1985 by the Government of India through an Act of Parliament. It is an outstanding institution among Central Universities in India, with teaching and research as primary functions. The University has several unique features like dissemination and promotion of knowledge by providing instructional and research facilities.

The campus is located in a sprawling area spread over seven hundred and eighty acres of land facing Bay of Bengal. The University is a member of the Association of Commonwealth Universities and has signed MOU with several foreign Universities and Institutions. A recent survey by the UGC, NAAC and several independent rating agencies has ranked the institution as one of the best in the country.

### **Department of Commerce**

Department of Commerce, A centre for excellence- the real niche for budding academic minds, highly sophisticated infrastructure, exuberant faculties and many other features are there. Its orchestrated departments evoke euphoria and an academic déjà vu. The Department is presently assisted by the UGC at DRS-I level of SAP. The Department offers M.Com (Accounting & Taxation), M.Com (Business Finance), & Ph.D programmes with a total placement focus. International Taxation is included in the curriculum of the M Com (Accounting & Taxation), thereby it becomes one of the unique Commerce Dept. in India in regard of the same. It is a constituent of the School of Management, which is one of the popular Schools of Excellence in the Campus primarily focusing in the business& economy related courses since the very inception of the University.

### **About the Conference**

International Tax issues are complex and cross-border transactions are becoming an everyday occurrence. In addition, more countries are increasing regulation of cross-border residents and transactions. This conference is an approach to making available the information on the topic which is of international relevance in the present day context. It is also a platform to bring forth innovative suggestions regarding improvements in the field. Tax practitioners involved in tax planning and compliance must understand the broader international tax issues and the tools available to avoid domestic or foreign double taxation while structuring operations worldwide and avoid non-compliance penalties and interest. International tax jurisprudence in India is developing at a rapid pace and decisions on international tax disputes or transfer pricing disputes are rendered by the Courts/Tribunals in India almost every day. Due to this dynamism, the print literature is not able to keep pace with the developments. The need for professionals to network and gather knowledge in the area of international tax policy and jurisprudence is felt acutely. In fact this conference is the the first of its kind conducted by an academic institution in India. All in all, here is an opportunity to have an in depth knowledge and understanding in one of the most unexplored areas in today's Globalized commercial scenario.



## **Objective of the Conference**

The primary objective of this conference is to give a concise overview of International Taxation, and which will facilitate a platform for the discussion of International Taxation in academic context. We aim to identify the experts, disseminate knowledge and explore the untouched areas of International Taxation. To Proclaim the need & importance of International Taxation in academic context and to raise innovative suggestions to the policy makers regarding the practice of which are also expecting from the conference. We also aim to accelerate research in IT.



## **For Whom?**

The Proposed conference will be open to the people who are related with International Taxation. There are several firms' works globally and having problems with the Govt. regarding their Taxation matters, both the Govt. agencies and the MNC's are in controversy with many provisions in the taxation rules. Here we can have the persons who will be benefited by this conference. Apart from the officials from the Govt. agencies and executives from MNC's, the Conference is meant for the Faculties & Students of different Commerce and Management institutes throughout the country.

And without any doubt it will be a habitat for the scholars and researchers related with International Taxation and International Business.



## **Main Themes for Discussion**

1. *International Taxation & Treaties- conflicts & efficiency*
2. *Double Non-Taxation: A Critical evaluation*
3. *Emerging international taxation issues*
4. *"Transfer pricing OR Transfer Mispricing ?" computation & clarification*
5. *OECD & International Taxation*
6. *Case studies & discussion in Indian context*
7. *Base Erosion and Profit Shifting (BEPS)*
8. *Emerging International Tax Trends in India - Recent Transfer Pricing Developments*
9. *Should International Taxation be based on "Morality" or "Legality"*
10. *International Taxation & Information Technology- the two IT's management*
11. *Digital Economy and International Taxation*
12. *Impact on India's tax treaty.*
13. *Direct tax code of India and International Taxation*

## Submission of Papers

The *last date for submission of abstract is 15<sup>th</sup> November, 2014*. Abstract should be between 150 - 200 words and to be sent in electronic format (Microsoft word document) to *Dr.Velmurugan.PS at [velmuruganps@yahoo.com](mailto:velmuruganps@yahoo.com); [ncdcpu@gmail.com](mailto:ncdcpu@gmail.com)*

The last *date for submission of full paper is 30<sup>th</sup> November 2014*. Paper submitted after the deadline will not be considered for the Conference. Two copies of the full paper, (one hard copy and one soft copy) not exceeding 20 pages should be submitted in A4 size, MS Word format, Times New Roman Font with heading in Font size 14 and the remaining text of the font size 12 with 1.5 line spacing, so as to reach the organizers in time.

## Publication and Award

Outstanding research contributions will be awarded cash prize in the Conference and all papers selected will be taken up for publication after the double blind review process. Only original research contributions will be entertained after carrying out plagiarism check through TURNITIN®.

## Participation fees:

For Corporate Participants R. 1000

For Academicians, Research Scholars and Students R. 500

(DD towards Delegate / Participation fees to be drawn in favour of "Coordinator, NCDCPU, Dept. of Commerce", Payable at Puducherry )

## Accommodation & Transport Facilities

The registration fees will cover food and conference materials. Fees do not cover accommodation for the participants. The organizers will provide a list of affordable hotels from where accommodation can be availed at the expense of participants. Or hostel rooms for two persons will be available at the cost of Rs.500 per day.

## Experts Associated with the Conference

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## Organising Committee

### Patron

*Prof. Chandra Krishnamurthy, Vice-Chancellor, Pondicherry University*

### Chairman

*Prof. Prbakara Raya, Dean, School of Management, Pondicherry University*

### Executive Members

*Prof. Malabika Deo, Dept of Commerce, Pondicherry University*

*Dr. D.Lazar, Associate Professor, Dept of Commerce, Pondicherry University*

*Dr. Shanmuga Sundaram, Associate Professor, Dept of Commerce, PU*

*Dr. K.B.Nitheesh, Asst. Professor, Dept of Commerce, Pondicherry University*

*Dr. Shijin, Asst. Professor, Dept of Commerce, Pondicherry University*

### Conference Coordinators

*Prof. P.Natarajan, Coordinator, UGC SAP DRS-I, Dept of Commerce*

*Dr. Velmurugan.PS, Dy. Coordinator, UGC SAP DRS-I, Dept of Commerce*

### Department Office Contact Details

*Mrs. Punitha, Office Manager & Mr. Ammaiyappan, Office Assistant*

Phone: 0413-2654364

### Contact Details for Mailing Research Papers & Communication

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