



# PONDICHERRY UNIVERSITY

3<sup>rd</sup> National Conference  
ON

## “INTERNATIONAL TAXATION”

*2nd & 3rd, February, 2017*

*Call for Papers & Participants*

***Last Date for Submission***

***Abstract : 31<sup>st</sup> December 2016***

***Full Paper : 15<sup>th</sup> January 2017***

*Special Features of the conference:*

- Live web casting of the entire conference proceedings*
- Poster Presentation*
- Inabsentia presentation*
- Publication of selected papers either in Impact Factor Journal or in Edited Book*

Organized by:

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

We are happy to announce that the Department of Commerce, School of Management, Pondicherry University is organizing a second National Level Conference on “International Taxation” On 4th & 5th of February 2016. We believe that the intellectual dialogue on International Taxation is important in the present state of Global & Indian economy and is therefore we intend to create an opportunity 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 & participating in the conference.

### *Pondicherry University*

The Pondicherry University, a central 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 for 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 with two departments viz. Business Finance and Accounting & Taxation. The Department is presently assisted by the UGC at DRS-II 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 which offers a course on International Taxation. 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 Finance, Accounting & Taxation related courses since the very inception of the University.

### *About the Conference*

International Tax issues are complex and issues arising out of 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 in making available the informations on the topic which are of practical international relevance in the present day context. It is also a platform to bring forth innovative suggestions regarding improvements in the field. This conference is 2nd of its kind which emphasises the strategic importance of International Taxation in the present day context.

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, 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. The conference also intends to accelerate research in International Taxation.

### **For Whom?**

The proposed conference will be open to the exporters, importers, MNCs, Accounting Practitioners, taxation firms, and others who are related with International Taxation. Institutions which work globally and have problems with the Govt. and Govt. agencies regarding their Taxation matters and the MNC's which are in controversy with many provisions in the taxation rules, can make of 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, Economics, and Management institutes throughout the country. And without any doubt, the conference will be a place to gain excellent academic input for the scholars and researchers related with International Taxation and International Business.

### **Main Themes for Discussion**

- ❖ International Tax Treaties - Base Concepts & Conflicts
- ❖ Double Non-Taxation: A Critical evaluation
- ❖ Emerging issues & trends in International Taxation in India
- ❖ "Transfer pricing OR Transfer Mispricing ?" computation and clarification
- ❖ OECD & International Taxation
- ❖ Case studies & discussion in Indian context
- ❖ Base Erosion and Profit Shifting (BEPS)
- ❖ Emerging International Tax Trends in India - Recent Transfer Pricing Developments
- ❖ Should International Taxation be based on "Morality" or "Legality" ?
- ❖ International Taxation & Information Technology-
- ❖ Equalization Levy
- ❖ Taxation issues related to Royalties & FTS
- ❖ International Tax Dispute Management in India
- ❖ Direct Tax Code of India and International Taxation
- ❖ Impact on India's tax treaties with other nations
- ❖ Recent developments in Transfer Pricing
- ❖ Implication of Goods and Services Tax in enhancing cross border trade
- ❖ General anti-avoidance rule (GAAR) of India
- ❖ India-Mauritius tax treat developments and impact on other low tax jurisdiction treaties
- ❖ Taxation of intellectual property, E-commerce taxation etc.
- ❖ Digital Economy and International Taxation



### Submission of Papers

Maximum length - 20 pages (A4 Size)  
Font - Times New Roman  
Heading Font Size - 14 point  
Remaining Text Size -12 point  
Line Spacing - 1.5  
Abstract - 150-200 words  
Copies - 1 Hard & 1 Soft Copy  
Soft copy format - Microsoft Word Document  
Soft copy Email - [velmuruganps@yahoo.com](mailto:velmuruganps@yahoo.com)

### Publication and Award

Outstanding research contributions and original case studies 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 Rs.2000  
For Academicians Rs.1000  
Research Scholars and Students Rs.750

**Payment should be made through DD or NEFT**

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

(OR)

#### Details of Online Transfer

Name : CO-ORDINATOR, NCDCPU  
Bank : Indian Bank  
A/C No : 6301612771  
IFSC Code : IDIB000P152  
Branch : Pondicherry University  
City : 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. The organisers can arrange accommodation at university guest house & hostel at the cost of Rs.500 per day.

### Organising Committee

#### Patron

**Dr. Anisa Basheer Khan,**  
*Vice-Chancellor(i/c), Pondicherry University*

#### Chairman

**Prof. G. Anjaneya Swamy,** *Dean, School of Management, Pondicherry University*

#### Conference Coordinators

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*Head, Dept of Commerce, Pondicherry University*

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

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