



Department of International Business
School of Management
Pondicherry University



SCAN ME

**Two Day International Conference on
International Taxation and GST Effects on
India's Foreign Trade and Investments**

6th and 7th February 2020



In Association with



सत्यमेव जयते
DGFT



BS
Business Standard





Two Day International Conference on
**INTERNATIONAL TAXATION AND GST EFFECTS ON
INDIA'S FOREIGN TRADE AND INVESTMENTS**

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Pondicherry University

Pondicherry University, established under the Act of Parliament in the year 1985, has grown from strength to strength in all possible ways all these years and has become a place on the educational hub of the country. It has all the state-of-the-art facilities in all the Schools and Departments paving the way for the students to have a student- friendly, result-oriented academic environment with green ambience. The thrust areas of the University will be Research and Innovations both in Sciences, Social Sciences and Humanities. It has already got visibility with respect to Science, Social Sciences and Humanities with MHRD and UGC. The intellectually stimulating milieu, good pedagogy and a multi-cultural environment make the University very distinct and unique from the other institutions in India.

Department of International Business

The process of globalization has enabled India to emerge as economic super power thus attracting investments from giant global business players of multi-nations. At the same time, a sizable number of Indian MNCs are also gearing up their international business operations across the world. In this emerging and transforming scenario, Pondicherry University has established the Department of International Business (DIB) under the School of Management during the academic year 2006-07 to offer a specialized two-year fulltime Post-Graduate Degree in MBA-International Business for the students to have a thorough understanding of those aspects of business which are trans-boundary in nature. The DIB has designed the MBA-International Business Programme with a special focus on imparting training and moulding aspirants to acquire necessary core competencies, which are specifically required to manage global business operations.

Conference Overview

The taxation landscape is evolving and everyone is waiting for the “Acche Din” or “Acche Tax Din” if we may use the connotation. While the future certainly looks less taxing, the journey may not be so gentle. There is a storm of changes hitting the taxation world on daily basis and it would be long way before it settles and sail smoothly. The tax and regulatory frameworks are fast-changing in India and globally, adding further complexities to the already complex and uncertain tax environment. The recent developments in the international taxation and GST made the corporate houses to gear up their existing business models and operate under a more complex

and globally aligned tax regime. The developments like i) Tax residency test - Place of Effective Management (POEM), ii) Income Computation and Disclosure Standards (ICDS) iii) General Anti Avoidance Rules (GAAR) and iv) Base Erosion and Profit Shifting (BEPS) made tax system more strategic, competitive and complex for both domestic and international companies. The issues such as the effects of the current tax regimes on levels of foreign investment, the problems involved in integrating domestic tax reforms with existing international tax treaties and arrangements, international tax avoidance and efforts to prevent it; the existence and impact of tax havens and other low-tax jurisdictions are all of utmost important. The introduction of Goods and Services Tax (GST) would be a very significant step in the field of indirect tax reforms in India. GST its alignment with export promotion schemes, Deemed Exports, SEZs, and EOUs and the Perception of the Exporters and Importers are going to be deliberated in the conference.

Objectives of the Proposed Conference

- How international taxation made an impact on India's Exports and Imports?
- What is the impact of International taxation on Services Exports?
- How International Taxation system and GST supports for the flow of FDI and FIIs ?
- How do exporters and importers perceive about Old and New GST regime?
- Which are the major sectors of export gaining or suffering due to GST Regime?
- Is GST aligning with Indian Foreign Trade Policy 2015-2020?
- How are Deemed Exports considered under GST?
- Does GST support for SEZs and EOUs Export and Imports?
- Are MSMEs gained or lost due to international tax and GST?
- How is Import as the Inter-State Supply? What are its Implications under GST?
- How best are our DTAAAs?
- What are the initiatives of the government of India in addressing issues of taxation?

Benefits of the Conference for Policy Making

- The deliberation in the conference by the academician, industry people and tax authorities will pave the way for better International Taxation.
- The government can better understand and prepare its tax policies in align with conference out comes.
- The issues raised by the exporters and importers can be addressed and suggested to improve for better GST regime.

- To better understand the present GST and past Tax system opportunities and challenges for the policymakers to improve the GST suitably to promote India's Foreign Trade and Investments.
- To get in-depth insights on managing the challenges of a constantly changing GST law.
- To understand the approaches one can take to minimize tax litigation through negotiation.

Conference sub-themes for research paper submission

The Faculty members, Scholars, practitioners, and policymakers from around the world are invited to submit original research papers based on the themes given below, But it is not limited to:

- Transfer Pricing and its development
- Double Taxation Avoidance Agreements (DTAAs)
- Tax Comparison
- TDS Rates under DTAA
- Utility on DTAA
- Withholding Tax
- Merger and Acquisition (M&A) and Tax Issues
- Multilateral Instrument (MLI) and BEPS
- The global implementation of the BEPS Action Plan and unilateral measures
- The global economy and the international tax market
- New Technological Impact on International Tax system
- Digital payments and regulatory minefield – Implications
- The challenges of electronic assessments and audits
- Digitised Business: Latest OECD Proposals
- MLI and BEPS in Action: Challenges and Opportunities and Legal Issues
- Recent Tax Reforms in the United States (2017): Their Current Status and Their Impact on other Major Global Tax Systems
- Recent Changes in the UN Model and Its Future Role in a BEPS World
- Brief Review of Taxpayers' Rights and Responsibilities in the Era of Automatic Exchange of Information
- Tax Terrorism BEPS Lead to Tax Terrorism and its avoidance mechanism
- Corporate Tax and Regulatory Compliance
- Domestic, international and cross-border transactions
- Taxpayers' Rights and Responsibilities
- Prevalent legislation and policies and filing tax returns
- Representation before the revenue authorities
- Tax Litigation and Dispute settlement management

- Approaches to minimise tax litigation through negotiation
- MAP and APA helping dispute resolution
- Best practice in litigation management in the Indian tax system
- Managing costs in corporate tax litigation strategy
- Foreign Exchange Regulations
- Foreign exchange filing and compliances
- Inbound Investment Structuring & Outbound Investment Structuring Strategies, analyse, evaluate and structure inbound investments
- Goods and Services Tax (GST) and its implications
- Managing technology and data for GST compliance

Manuscript Submission

- Body of Manuscript: Manuscript must be prepared on standard A4 size paper setting. It must be prepared on a 1.5 spacing and single column with 1" margin set for the top, bottom, left and right. It should be typed in 12-point Times News Roman font with page numbers at the bottom Center of every paper.
- An Abstract should not exceed 250 words, the full-length paper should be about 5000-6000 words excluding table captions, pictures and references.
- Figure and Tables must be a simple, center and numbered with the titles?
- Citation and References within the text and at the end of the paper should be in the style prescribed in the publication manual of American Psychological Association (6th edition).

Publication

Full-length papers accepted for presentation will be published in an Edited Volume. All selected and presented papers will be Double-Blind Peer Reviewed and extended version will be published in either SCOPUS Indexed Journals or UGC Approved CARE list of Journals. Only original research contributions will be entertained after carrying out plagiarism check through TURNITIN® or Infilibnet.

Registration Fee for Delegates (Per Head)

| Particulars of Participants | Indian | Foreigners |
|------------------------------------|---------------|-------------------|
| Students & Scholars | INR 2000 | USD 100 |
| Faculties | INR 3000 | USD 200 |
| Industry Delegates | INR 5000 | USD 300 |

Payment should be made by Demand Draft in favor of: **International Conference on IT and GST 2019-2020** payable at **Puducherry** or Payment can be made through NEFT and the details for online transfer are as follows

Name : International Conference on IT and GST 2019-2020
Bank : Indian Bank
Account No : 6781419676
IFSC Code : IDIB000P152
Branch : Pondicherry University
City : Puducherry

Copies of abstracts and full papers are to be sent to the following E-mail id **itgsteditor@gmail.com** OR **https://easychair.org/my/conference?conf=icitgst2020** OR **www.dibpuconferences.com**. Hard copies of the registration form along with DD have to be sent to the address mentioned for communication. The registration fee does not cover paper publication (for Scopus Indexed Journal).

| Instructions | Key Dates |
|---|------------|
| Submission of abstracts | 15-12-2019 |
| Intimation of abstract acceptance | 20-12-2019 |
| Submission of full paper | 15-01-2020 |
| Acceptance of paper for conference presentation | 20-01-2020 |
| Last date for Conference Registration | 28-01-2020 |
| For subsequent Submission to Journals/Edited volume | 16-02-2020 |

- The above registration fee per participant includes attendance, programme kit, lunch (for 2 days) conference dinner & light refreshments excluding accommodations. Paper presenters/ participants Certificates will be issued only to those who registered for conference.
- We have a limited number of rooms available within the campus which would be considered on request. However, there are a number of hotels available in Puducherry which can be booked online.

Few Places to Visit in Puducherry



Organizing Committee

| | | |
|----------------------------|---|--|
| Patron | : | Prof. Gurmeet Singh Vice-Chancellor |
| Chairman | : | Prof. G. Anjaneya Swamy Dean, School of Management |
| Conference Director | : | Dr. Bushan D. Sudhakar Professor & Head Dept. of International Business |
| Conference Convener | : | Dr.P. G. Arul Professor Dept. of International Business |

Conference Committee

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Dr. M. Banumathi
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Dr.Rajeesh Viswanathan
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