



It gives us great pleasure to present the 4th Edition of Vol. VII of the Chamber's International Tax Journal. This is the 7th year of publication of this Journal which brings to you the very latest developments in international taxation. Within a relatively short time of seven years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 3rd Edition of Volume VII (March 2024) was focused exclusively on international landmark jurisprudence of global significance with unique India perspective of such international court decisions. Decisions analysed related to the application of 'step transaction doctrine' and 'economic substance doctrine', relevance of beneficial ownership concept in tax treaty for taxation of dividend income and GAAR under the Canadian Income Tax Act, anti-abuse provisions arising out of a complex set of restructuring transactions leading to evasion of tax by

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