



INTRODUCTION Conceptually, the phenomenon of ‘abuse of tax laws’ is very challenging and complex. The toughest task is to classify an act or purpose of a transaction as ‘use’ or ‘abuse’ of law. The mitigation in tax outflow can be out of use or abuse of law. To identify and categorize the actions into one of them could often be tough. An attempt to ease or clarify this classification has paved way for enactment/ introduction of several rules, regulations and provisions. The over legislation to counter and combat the possibility of abuse of law results in overlap amongst the various statutes. The objective in this write-up is also to understand one such tussle between the anti-abuse provisions in the tax treaty context. Anti-abuse provisions in the treaty