



It gives us great pleasure to present the 2nd Edition of Vol. IV of the Chamber's International Tax Journal. As you may be aware, this is the 4th year of publication of this Journal which brings the very latest developments in international taxation. Within a relatively short time of three years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 1st Edition of Volume IV was exclusively focused on Multi-lateral Instrument (MLI). It conceptually explained the structure, implications and implementation of MLI, dissected nuances of Principal Purpose Test, Anti-fragmentation Rule, Limitation of Benefits test, etc. through case studies and India's position of various Articles of the MLI. It also examined the applicability for Hybrid entities and treatment under treaty and the implications of Artificial avoidance of Permanent Establishment status. It discussed measures for Dispute resolution and.....