



It gives us great pleasure to present the 4th 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 3rd Edition of Volume IV (March 2021) was focused on examining six recent international tax decisions from foreign countries with a focus on bringing out the relevance for jurisprudence in India. In this June 2021 Edition (No. 4 Vol. IV), the focus is on deliberating and analyzing the complex issues involved in taxation of digital services, software and OECD approach along with jurisprudence in India. Chapter 1 endeavors to give an overview of tax treatment of different types of software purchases (end-user, distributors, customized software, Sa.....