



INTRODUCTION The defining theme across every industry today is digital transformation and automation of processes. The backbone of this change is computer programmes or software. It is trite to say that businesses today are constantly upgrading their systems to keep pace with technological advancements. This implies that trade (domestic as well as cross border) in software products (including newer offerings like Software-as-a-Service (SaaS)) will keep growing in times to come. India's tax legislation vis-à-vis the software market has evolved to some extent to keep pace with advancements in the software industry, though the journey has been anything but smooth. In the Indian judicial context, businesses witnessed contrary rulings on software taxation for almost two decades vis-à-vis the issue of whether cross-border income from sale of software products amounts to royalty income. It is only recently that the Supreme Court has