



1.1. BACKGROUND AND SYNOPSIS OF THE TOPIC The advent of new technology and widespread use of internet and mobile could be considered as architect of the digital transformation that holds the promise of improving productivity and performance by enabling innovation and reducing the costs of many business processes. Due to the COVID-19 pandemic, in a contactless world, vast majority of interactions with customers and employees are now taking place virtually. Digital services typically refer to electronic delivery of information, services etc. In the present day context, digital services touch almost every aspect of a common man's life from online groceries / pharmacy, to mobile and internet banking, to media and entertainment, to news, travel etc. Given that India normally adopts a source-based taxation approach, understanding the Indian direct tax issues with respect to cross border digital services becomes an imperative. Some.....