



It gives us great pleasure to present the 2nd Edition of Vol. V of the Chamber's International Tax Journal. This is the 5th year of publication of this Journal which brings to you the very latest developments in international taxation. Within a relatively short time of four 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 V (Sept 2021) dealt with multi-faceted issues such as Exchange of Information under DTAAs, TIEAs, MCAAs, disclosures under FATCA, Common Reporting Standard, C-b-C reporting and implementation by India and some key jurisdictions, revoking of retrospective tax saga in the backdrop of the tax dispute in the case of Cairn UK Holdings Ltd and Vodafone International Holdings BV which was analyzed along with two Arbitral awards under India's Bilateral Investment Treaties (BITs) by the Permanent Court of Arbitration at The Hague. The current.....