



**STUDENTS FOR THE PROMOTION OF
INTERNATIONAL LAW, MUMBAI**
13TH GOVERNMENT LAW COLLEGE

INTERNATIONAL LAW SUMMIT

31ST MARCH'23 TO 02ND APRIL'23

THE SUMMIT SNAPSHOT

International Taxation Law

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(Independent Tax Counsel)

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An Overview - JDC'23

The 13th Government Law College International Law Summit, organised by the Students for the Promotion of International Law (SPIL), Mumbai was held from 31st March to 2nd April 2023. The summit consisted of the Annual Panel Discussion, Call for Papers for the SPIL International Law Journal (ILJ), Volume III, along with the Judgement Deliberation Competition (JDC), which was conceived within the portals of our institution. The theme for the 13th Government Law College International Law Summit, 2023 was 'International Taxation Law', a legal area that has become quite relevant considering the high integration among national economies.

The Summit was sponsored by Taxmann as the Knowledge Partner, ALMT Legal as the Awards Sponsor, D M Legal Associates as the Stationery and Merchandise Sponsor, Adv. Arvind Datar, Independent Tax Counsel as our Associate Sponsor, and Vahdam India as the Souvenir Partner, while acknowledging the scope of improvement and the growing importance of this field of law that has developed over the years in an international sphere. Numerous groups of the intelligentsia, including legal experts, experts in education, professionals, and students from around the world, paid attention to the Summit and declared it a great success. The Summit of 2023 was a resounding success and attracted attention from a wide range of legal professionals and intellectuals from around the nation and the globe.

The **first day** of the 13th Government Law College International Law Summit, 2023 commenced in a grand fashion by the sheer stature and the august presence of the esteemed guests presiding over the event, among other eminent personalities. Prof. Dr Asmita Vaidya, Principal, and Prof. Rooprekha Chhabaria, Professor at the Government Law College, Mumbai, gave all the guests and participants a heart-warming welcome address. This was followed by the preliminary round 1 of the Judgement Deliberation Competition, which saw twelve teams from law colleges throughout the country qualifying for the Preliminary round 2.

The judges for the Preliminary Round 1 were Ms. Ruju Thakker, Advocate & Counsel at Bombay High Court; Mr. Yazad Udawadia, Litigation Associate at DM Legal Associates; Ms. Morvi Chaturvedi, Tax Litigation and Advisory at Nishith Desai Associates; Ms. Saudamini Gupta, Assistant Lecturer at Jindal Global Law School; Mr. Divyesh Doshi, Director at Kinjal Group; Ms. Ruchi Gandhi, Litigation Associate at DM Legal Associates; and Mr. Shoryavardhan Bisaria, Tax Lawyer at Ernst & Young.

The day was finally brought to an end by the President of SPIL Mumbai, Vidhi Sonar, through her Vote of Thanks dedicated to all those who made the materialisation of the Summit possible.

An Overview - JDC'23

The second day entailed the Preliminary Round 2 and Semi-Final rounds of the Judgement Deliberation Competition (JDC). The 2nd Preliminary Rounds of the JDC were judged by Ms. Palak Shah; Associate at ALMT Legal; Mr. Yazad Udwadia, Litigation Associate at DM Legal Associates; Mr. Avin Jain, Principal Associate at Khaitan & Co; Mr. Nikhil Bhise, Tax Consultant at Ernst & Young; Mr. Meherdad Kavarana, Associate at ALMT Legal; Ms. Ruchi Gandhi, Litigation Associate at DM Legal Associates; Ms. Raina Sakhale, Senior Associate at Khaitan & Co; Mr. Saurabh Bhise, Principal Associate at Lakshmikumaran and Sridharan; Mr. Yash Desai, Senior Associate at Economic Laws Practice; Ms. Madhur Azad, Associate at Lakshmikumaran and Sridharan; Mr. Alister Sequeira, Associate at Khaitan & Co; and Mr. Avirup Mandal, Associate at Trilegal.

The Semi-Final rounds of the JDC were judged by Mr. Ahetesham Thaver, Principal Associate at ALMT Legal; Mr. Advait Sethna, Advocate and Council at Bombay High Court; Mr. Manoj Shirsat, Senior Panel Counsel for Income Tax Department at High Court of Bombay; and Ms. Diya Gabija, Senior Associate at ALMT Legal.

The teams qualifying for the Semi-Final rounds were:

1. Indian Law Society's Law College Pune
2. Maharashtra National Law University, Mumbai
3. SVKM's NMIMS Kriti P Mehta School Of Law, Mumbai
4. Institute of Law, Nirma University
5. The Tamil Nadu Dr. Ambedkar Law University, School of Excellence in Law, Chennai
6. Maharashtra National Law University, Nagpur

On the third day of the Summit entailed the Final rounds of the Judgement Deliberation Competition. The final round of deliberation was presided over by Mr. Aliff Fazelbhoy, Senior Partner at ALMT Legal; Mr. Percy Pardiwalla, Senior Advocate at Bombay High Court; and Mr. Kishu Daswani, Professor at GLC, Mumbai. After the rounds, as the scores were tallied, the judges gave insightful feedback praising the detailed research of all the participants and the high level of the competition.

An Overview - JDC'23

Intensive deliberation by the teams and fierce questioning by our judges successfully achieved its objective of broadening perspectives and encouraging rational discourse. The winners of the Final Rounds of Judgment Deliberation Competition were:

- Vivek Kumar Singh and Rohan Rudransh Singh, from Indian Law Society's Law College Pune, emerged as the winners of the Judgement Deliberation Competition.
- Vishwajeet Rao and Arya Hartalkar, from Maharashtra National Law University, Nagpur, secured the Runners-Up position.
- The best-written judgement was awarded to Aadesh Ramadorai and Arun Kumar N R, The Tamil Nadu Dr. Ambedkar Law University, School of Excellence in Law, Chennai.
- Vishwajeet Rao from Maharashtra National Law University, Nagpur, was awarded as the Best Speaker of the Competition.



Panel Discussion



“Changes in the Realm of International Taxation in light of ODI & FDI Developments”

The apotheosis of the day was the highly engrossing Annual Panel Discussion under the International Law Summit held on 2nd April, 2023. The topic for discussion was “Changes in the Realm of International Taxation in light of ODI & FDI Developments”.

The event examined the tax transparency that has increased as governments around the globe concentrate on eradicating tax evasion via a series of detailed questions, and further look into the economic reforms that are essential especially those involving cross-border taxation. The Panel discussion witnessed an engaging exchange of viewpoints on India's stance on the changes around International Taxation Law.

The highly engrossing discussion was featured by our illustrious panellists –

- Mr. Anish Thacker, Partner, SRBC & Associates LLP
- Mr. Rahul Charkha, Partner, Economic Laws Practice
- Mr. Kapil Kulkarni, Taxation & Transactional (M&A) Consultant
- Hardeep Chawla, Senior Associate, Vaish Associates & Advocates, New Delhi, India
- Mr. Afaan Arshad, Leader of the International Tax Practice, Nishith Desai Associates

Panel Discussion

The panel discussion witnessed an engaging exchange of viewpoints on the trends in International Taxation for ODI & FDI developments. The goal was to facilitate a dialogue between academics and policy practitioners that would be of great interest and considerable use to the international cast of scholars and decision-makers.

Panelist



Mr. Anish Thacker
Partner, SRBC & Associates LLP

Mr.. Anish Thacker is a fellow member of the Institute of Chartered Accountants of India and a law graduate from Mumbai University. He is a Partner with SRBC & Associates LLP, an EY Member firm. He has worked with BSR & Co, a member firm of KPMG International, and practiced in the firm name, A.M. Thacker & Co. He was the President of the Chamber of Tax Consultants for the year 2020-21. He has written articles in various newspapers, business magazines and professional journals and spoken at seminars and conferences for professional for a such as the ICAI, BCAS, CTC, IFA, etc. and Industry for a such as FICCI, CII, BCCI, IMC, etc.

Panel Discussion



Mr. Rahul Charkha
Partner, Economic Laws Practice

Mr. Rahul Charkha is a partner in the tax practice of ELP and specializes in advising domestic and foreign MNCs across various sectors on direct tax issues. He has over 10 years of experience in advising clients on a variety of direct tax projects involving structuring of inbound and outbound investment from a tax and exchange control regulatory perspective, deal structuring, internal restructuring, advising multinational entities on tax efficient profit repatriation, tax due diligence, transaction support and so on. Prior to joining ELP, Rahul was part of the direct tax team at PricewaterhouseCoopers and KPMG.



Mr. Kapil Kulkarni
Taxation & Transactional (M&A) Consultant

Mr. Kapil Kulkarni is a senior M&A and investments professional with a rich experience in cross-border transactions, international tax laws and multi-layered, in-bound and out-bound investment structures in diverse industries. He has an experience of 15 years and he has been associated with leading professional organizations such as EY and Morgan Stanley, where he advised marquee corporate as well as private equity clients on international transactions and associated tax and regulatory aspects. He holds masters in management from Indian School of Business and is also a merit rank holder chartered accountant.

Panel Discussion



Mr. Hardeep Chawla

Senior Associate, Vaish Associates & Advocates

Mr. Hardeep Singh Chawla is a tax lawyer with international tax as a particular area of focus. He is presently engaged as a Senior Associate in the direct tax practice at Vaish Associates Advocates and is based out of the New Delhi office. Hardeep specializes in direct tax controversy matters and tax advisory in relation to M&A and Fundus as well as non-transactional income tax advisory. He holds an L.L.M. in international Taxation from NYU School of Law.



Mr. Afaan Arshad

Leader of the International Tax Practice, Nishith Desai Associates

Afaan Arshad is Leader of the International Tax Practice at Nishith Desai Associates, a research and strategy driven international firm. Afaan is based out of the Mumbai office of Nishith Desai Associates. Afaan specialises in a vast array of issues within the domain of international tax advisory and litigation. Some areas of focus include tax treaty law, indirect transfer tax, Indian GAAR, transfer pricing, cross border transactions, tax indemnities, digital taxation etc. Afaan is also senior member of the warranties and indemnities (W&I) tax insurance practice at Nishith Desai Associates. As part of his international tax advisory practice, Afaan also advises a host of HNIs / private clients in tax and succession planning, with special focus on the tax aspects of such planning.

Student for the promotion International Law (SPIL) Mumbai, unveiled the SPIL International Law Journal, Volume III on _____, 2023. The journal features academic articles, essays and legislative commentaries addressing developments in public and private international law and foreign relations law.

The editorial board consisted of -

- Prof. Raabia Shams, Assistant Professor at Jindal Global Law School.
- Mr. Sudhir Verma, Doctoral Scholar at Jawaharlal Nehru University and assistant professor at Symbiosis Law School, Noida.

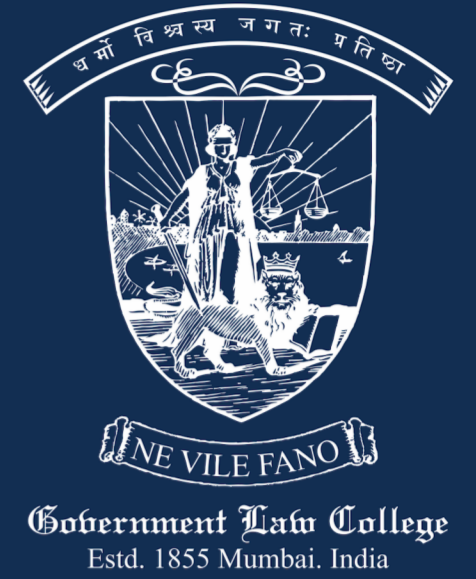
The Editorial Board has been instrumental in conducting a meticulous and an extensive editorial process. The success of the journal also reverberates with the dedication and prowess that has been exhibited by all authors who poured in their notable submissions this year. With the unveiling of the Journal, SPIL Mumbai hopes to further promote as an area of enquiry and study far beyond the realms of classrooms.

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