



A Monthly Journal of
**The Chamber of
Tax Consultants**



THE CHAMBER'S JOURNAL

Your Monthly Companion on Tax & Allied Subjects

Vol. XII | No. 6 | March 2024

STATUTORY INTERPRETATION OF TAX STATUTE



Log on to The Chamber's website for
Online payment for programmes

www.ctconline.org

Editorial — Vipul Choksi	5
From the President — Haresh Kenia	7

SPECIAL STORY — STATUTORY INTERPRETATION OF TAX STATUTE

Navigating through Ambiguities and Silences : An Introduction to the Interpretation and Construction of Tax Statutes — Shreya Rao	11
Interpretation in a constantly evolving socio- economic landscape: certain key provisions — Kavita Jha	20
Interpretational issues in Exemption/ Deduction Provisions — Kajol Punjabi.....	28
Interpretational issues in Anti-Abuse Provisions — Ritu Shaktawat & Jinisha Jain.....	35
The Art of Treaty interpretation – Under the lens — Shefali Goradia & Anita Nair.....	44
Interpretation issues in Transfer Pricing Provisions — Aparna Khatri.....	60
Interpretational issues in GST — Gunjan Prabhakaran & Prerna Chopra	68
Constitutional Interpretation of Tax laws: Recent Trends — Daksha Baxi	80

HOT SPOT

Analysis of Inspection Reports issued by NFRA on Audit Firms — Milan Mody	97
---	----

DIRECT TAXES

Supreme Court — Keshav Bhujle	102
High Court — Jitendra Singh, Radha Halbe & Harsh Shah	107
Tribunal — Nikhil Mutha, Viraj Mehta & Kinjal Bhuta	111

INTERNATIONAL TAXATION

Case Law Update — Dr. Sunil Moti Lala	118
---	-----

INDIRECT TAXES

GST – Recent Judgments & Advance Rulings — Naresh Sheth & Jinesh Shah.....	123
Service Tax – Case Law Update — Rajiv Luthia & Keval Shah.....	130

CORPORATE LAWS

Case Law Update — Makarand Joshi.....	138
--	------------

OTHER LAWS

FEMA Update & Analysis — Hardik Mehta & Tanvi Vora	150
Best of The Rest — Rahul Hakani & Niyati Mankad.....	152
The Chamber News — Neha Gada & Vitang Shah	155

Scan QR code
to share feedback

