

# THE CHAMBER'S INTERNATIONAL TAX JOURNAL

SEPTEMBER - 2019 | CTCITJ. III | NO. 1



Estd. 1926

ज्ञानं परमं बलम्

A Quarterly Journal of  
**THE CHAMBER OF TAX CONSULTANTS**

# Contents

Editorial.....iii  
— Paresh P. Shah

From the President .....v  
— Vipul K. Choksi

Chapter No.	Subject	Page No.
1.	OECD Commentary: Some Issues — CA Sunil Shah and CA Geeta Bhatia	1
2.	Measures to Tax Digital Economy – Objectives & Political — CA Bibhuti Ram Krishna	15
3.	Impact on Tax assessment - Transparency and whistle-blowers — CA Bijal Ajinkya & CA Ashish Mehta	30
4.	Doctrine of Binding Precedent & Stare Decisis/Ratio Decidendi & Obiter Dicta and Res Judicata; Effect of Dismissal of SLP : (As Applicable to Tax Law) — Advocate Ajay R. Singh	42
5.	TIEA & Investigation / Assessments — CA Paresh P. Shah	65
6.	Taxation in Germany — CA P. V. Srinivasan	84
7.	Beneficial Ownership Requirement for availing Treaty Benefits: Review of Indian Case Law — Advocate Shashwat Sharma & Advocate Shipra Padhi	108

September