## INTERNATIONAL TAX JOURNAL

SEPTEMBER - 2021 | CTCITJ. V | NO. 1





A Quarterly Journal of THE CHAMBER OF TAX CONSULTANTS

## Contents

Editorial	111
— Paresh P. Shah	
From the President	V
— Ketan Vajani	
,	

Chap No	•	Page No.
_	Global Tax Enforcement  – CA Priti Shah and CA Dimple Jain	1
T fo a	fountry by Country Reporting (CbCR) for fax Risk Assessment – An effective watchdog or curbing tax evasions or just a toothless measure, dding layer of compliance for taxpayers?  – CA Tehmina Sharma and CA Vishva Jhala	19
	he Vodafone-Cairns Saga: A taxing journey – Bijal Ajinkya, Ashish Mehta, Krutika Chitre, Advocat	24 r <b>es</b>
i	evoking of Retrospective Tax Saga – Amendments to the ndirect transfer provisions – CA Vishal J Shah and CA Snehal Palnitkar	29

## September