

CMS INDUSLAW

RAJIV GANDHI NATIONAL UNIVERSITY OF LAW, PUNJAB
CENTRE FOR BUSINESS LAWS & TAXATION

CERTIFICATE COURSE ON

DIRECT & INTERNATIONAL TAX LAWS

IN COLLABORATION WITH





ABOUT RGNUL

The Rajiv Gandhi National University of Law (RGNUL), Punjab, was established by the State Legislature of Punjab by passing the Rajiv Gandhi National University of Law, Punjab Act, 2006 (Punjab Act No. 12 of 2006). The Act incorporated a University of Law of national stature in Punjab, to fulfil the need for a Centre of Excellence in legal education in the modern era of globalization and liberalization. Recently the University has earned the coveted status of being one of the top-ranking law teaching institutions in the Country. Over 1000 students acquire state of art legal education in a well-furnished and fully developed residential campus which boasts of all necessary infrastructural and manpower facilities for the all-around growth of the students. RGNUL is currently emphasizing research, training, and consultancy in various areas of contemporary interest. It is envisaged to be a research-intensive university in the times to come. It has as many as 19 centers focusing on various areas of social-legal inquiries which includes the Centre for Business Law and Taxation. RGNUL publishes 05 journals covering a vast range of subjects of topical interest.





ABOUT CMS INDUSLAW

CMS INDUSLAW is a top-tier full-service law firm and the 7th largest in India, with offices in Bengaluru, Chennai, Delhi, Gurugram, Hyderabad, and Mumbai, ensuring a strong pan-India presence. Backed by over 400 lawyers, the firm advises global clients on Indian law, supporting transactional goals, business strategies, regulatory matters, and dispute resolution.

The firm's teams work seamlessly across practices, sectors, and locations to navigate legal complexities and deliver efficient, solutions-oriented advice. CMS INDUSLAW and its lawyers are regularly recognised by leading national and international publications for their excellence. CMS INDUSLAW is an independent Indian law firm and an Indian member of CMS, an international organisation of independent law firms with 91+ offices in 50 countries and over 7,200 lawyers worldwide.





ABOUT CBLT

The Centre for Business Laws and Taxation (CBLT) is a premier institution within Rajiv Gandhi National University of Law, Punjab. Its primary objective is to bridge the theoretical and practical dimensions of corporate law. The Centre fosters comparative research and discourse in the field, analysing contemporary policy frameworks within corporate governance, business regulations, insolvency and bankruptcy, securities market, competition law, mergers and acquisitions, taxation, and other related areas. Through academic programs, publications, and industry collaborations, CBLT aims to streamline learning, identify industry-academia gaps, and promote a multidisciplinary approach to addressing corporate law challenges. By cultivating a culture of dialogue and educating future legal professionals, the Centre seeks to influence the evolution of corporate law in India.







ABOUT THE COURSE

This certificate course titled Insights on Indian Direct Tax Law and International Taxation has been thoughtfully designed to provide an in-depth, practice-oriented understanding of Indian and international tax law. Jointly curated by CMS INDUSLAW and the Centre for Business Laws and Taxation, the course aims to bridge conceptual frameworks with real-world compliance and structuring strategies. With globalization reshaping business environments and regulatory landscapes, a thorough grasp of both domestic and cross-border taxation has become indispensable for students, practitioners, and policymakers. This program will equip participants to navigate complex tax treaty provisions, recent international developments, and foundational concepts in direct tax, while sharpening their ability to identify, analyse, and solve issues of tax planning, avoidance, and disputes. The interactive pedagogy, including case studies and group discussions, ensures that participants not only understand the black letter law but also its application across diverse scenarios.





OBJECTIVES OF THE COURSE

- To provide a foundational understanding of the principles and structure of direct and international taxation;
- To develop understanding of tax implications of mergers and acquisitions;
- To impart knowledge of the international taxation and tax treaties;
- To enable the learners to understand and analyse recent developments in international taxation.





TARGET AUDIENCE

The course would be open for all law students pursuing a UG/PG course, and other UG/PG Courses, faculties, and practitioners.

COURSE OUTCOMES

After the completion of the course, learners will be able to:

- Understand the foundational aspects of direct and international tax laws;
- Understand and analyse tax implications of mergers and acquisitions;
- Gain knowledge about the international tax treaties, international taxation and their impact in India;
- Understand and analyse recent developments in international taxation.







LIST OF TOPICS

Direct Tax Law

Fundamentals of Taxation

Introduction to Income Tax Act, 2025

Taxation in Mergers & Acquisitions: Key Considerations and Planning Strategies

Tax Avoidance versus Tax Evasion: Understanding GAAR (General Anti-Avoidance Rules) and SAAR (Specific Anti-Avoidance Rules)

International Taxation

Fundamentals of Tax Treaties, Determination of Tax Residency and Recent Developments in International Tax

Permanent Establishment (PE): Recognition, Rules, and Attribution of Profits

Taxation Implications of Cross-Border Movement of Individuals





REGISTRATION

Every student pursuing a UG/PG course, faculty, or practitioners in the field of law wishing to attend the online course has to register using the given link. The last day for registration for the course is 01-11-2025.

No registrations beyond the deadline will be entertained.

Please make the required payment through the <u>payment link</u> and fill the <u>registration form</u> to complete your registration.

REGISTRATION FEES

- Rs. 2500 + applicable GST.
- Concessional fee for RGNUL students Rs. 1500.





RESOURCE PERSONS FOR THE COURSE

Tax Professionals associated with CMS INDUSLAW will deliver lectures and lead discussions on Direct and International Tax Laws, as outlined in this brochure, drawing on their expertise and practical experience in the field.

ESTEEMED SPEAKERS:



LOKESH SHAH PARTNER



GAURAV GOYAL PRINCIPAL ASSOCIATE



AARYA JHA ASSOCIATE



DEWANG SINGH CHAUHAN ASSOCIATE



NAMRATA RAWAT ASSOCIATE

Centre for Business Laws and Taxation RGNUL, Punjab

PATRON

PROF. (DR.) JAI SHANKAR SINGH Vice-Chancellor, RGNUL

Course Coordinator

DR. MANOJ KUMAR SHARMA

Associate Professor of Law, RGNUL Faculty Coordinator, CBLT

CONVENORS

Abha Singhal Tanmay Doneria Varsha Tanwar

TEAM HEADS

Ishmeet Siwach (91+ 9350530562) Prashant Babbar (91+ 9138128038) Harsheen Kaur Luthra (91+9520002334)

DEPUTY CONVENOR

Akshata Singhvi

SENIOR MEMBERS

Shagun Gupta Ananya Joshi Harshit Bansal Pragya Gupta