



The problem with Tax-Planning - Avoidance or Evasion

By Sankhanath Bandyopadhyay

GRIN Verlag. Paperback. Book Condition: New. Paperback. 24 pages. Dimensions: 8.7in. x 5.5in. x 0.2in. Scholarly Essay from the year 2012 in the subject Law - Tax Fiscal Law, grade: , Jawaharlal Nehru University (Centre for Budget and Governance Accountability), course: Economics(Public Finance and Taxation), language: English, comment: The paper is an attempt to investigate the current and proposed tax laws of India with respect to the recent Vodafone case judgement by the Supreme Court of India. The paper emphasizes that there is a need to clearly distinguish between the practices of tax evasion, tax avoidance and tax planning. Though making a clear legal demarcations is not easy due to various complex structures of business and particularly tax avoidance practices remain largely subjective, there is a need of serious thought on this. , abstract: The recent verdict by Supreme Court on Vodafone case generates fresh debates on whether India needs to review her existing legal provisions particularly with respect to offshore tax laws. In this context, formal treatment and clear demarcations between tax evasion, tax avoidance and tax planning practices are imperative. The Standing Committee on Finance in its 49th Report on Direct Taxes Code bill, 2010(submitted to Parliament on 9th...



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