



SURANA & SURANA INTERNATIONAL ESSAY COMPETITION ON CORPORATE TAX, 2015



ABOUT THE DEPARTMENT OF LAWS, PANJAB UNIVERSITY

Panjab University is ranked no. 1 University in India (World Rank: 226-250). It is one of the oldest universities of India established in 1882 at Lahore (now in Pakistan). The Department of Laws, originally established at Lahore in 1889, was re-established at Shimla in 1948, shifted to Jalandhar in 1950 and finally re-located at the University Campus at Chandigarh in 1959. Department of Laws formerly known as University Law College is committed to play an important role in the legal system of this university. Stature of this department is as big as its strength. Law graduates from this department are serving all over the country in the lower courts, High Courts and Supreme Court. The Department has the pride alma matter of three Chief Justices of India, a large number of Chief Justices of the High Courts, members of subordinate judiciary, civil servants, law officers and members of the legal profession and a large number of legal luminaries and justices. The number of its alumni, which rose to the bench of the Supreme Court and in many High Courts of this country, is too large to mention. Department of Laws, Panjab University proudly announces an International Essay Competition on Corporate Tax in collaboration with Surana & Surana International Attorneys, Chennai

About Surana & Surana International Attorneys, Chennai

Surana & Surana International Attorneys, Chennai is highly regarded by clients for its expertise, practical solutions, responsiveness, commercial sense and multi disciplinary inputs. Founded in 1971, by Shri P.S.Surana & Smt. Leelavati Surana it is known for facilitating land mark foreign and domestic investments in South India in various sectors that include automobile, engineering, infrastructure and information technology. Surana & Surana was ranked among the top ten Indian law firms for the first time in 1998 by the Legal Business magazine published from London.

Thereafter, it has been constantly ranked among the top firms by many leading international publications including the International Financial Law Review, Asia Pacific Legal 500, Business Today, Business India, Industrial Herald etc. The firm has received various recognitions including the law firm of the year award for the past three consecutive years from International Financial Law Review, the Chambers Global law firm award, international star quality award etc. This is the world's first ISO 14000 and SA 8000 and Asia's first ISO 9000 certified law firm. The firm has been, administering, sponsoring & conducting moot courts covering various areas of law since 20 years. The firm conducts about 10 moot competitions every year as part of its academic initiatives & has since the recent past embarked on tying up with educational institutions for essay competitions in various areas of law.

Collaboration of Department of Laws, Panjab University and Surana & Surana International Attorneys, Chennai

Department of Laws, Panjab University has partnered with Surana & Surana International Attorneys, Chennai to hold an International Essay Competition on Corporate Tax. It is a partnership between Corporate & academic institution with aim to imbibe the research inclination among the students fraternity. The objective of the competition is to undertake advanced study and research in the emerging areas of the corporate field and to bring about publications which can positively contribute towards providing clarity in the grey areas.

Rules and Guidelines of the Essay Competition

1. Eligibility Criteria

1. The Competition is open to students who are pursuing their graduate & post graduate in law, M.Com & MBA in any university across the world.
2. Students of The Institute of Chartered Accounts of India & The Institute of Company Secretaries of India are also eligible to participate. However, those who have completed either their Company Secretary/ Chartered Accountant degrees/courses are not eligible.

The participant must also send a certificate from the Head of the Institution certifying that the candidate is a bonafide student of the University.

2. Theme of the Essay

“Corporate Tax”

Sub-Themes for the essay:

- 1. Corporate Taxation & Social Responsibility**
- 2. Double taxation avoidance agreement – DTAA (Bilateral & Unilateral Relief)**
- 3. Lifting Corporate Veil – McDowels & Vodafone Case Studies**
- 4. Advance Ruling**
- 5. Impact of Retrospective Tax Legislation**
- 6. Transfer Pricing**
- 7. General Anti-Avoidance Rule (GAAR)**

3. Guidelines for Submission

- The Essay must be written in English.
- Only one essay per participant may be submitted. Multiple or incomplete submissions will lead to disqualification.
- Co-Authorship is permitted only up to two authors.
- The Students who have made a solo entry and as a co-author also will be treated as multiple entries and it will lead to rejection of the second submission. (The entry which is received first will be entertained)
- Only original essays will be considered for the competition. No part of it should have been published earlier nor should it be under consideration for publication or a contest elsewhere. Any form of plagiarism will result in disqualification of the essay. The participants will submit a separate undertaking with regard to originality of work.

- Identification mark must not be found in any part of the essay.
- Registration Form to be sent along with the Essay (No registration fee). The Registration form must be signed by the head of the Institution/University. Available in downloadable form on website i.e.

<http://laws.puchd.ac.in/show-noticeboard.php>

NOTE: Essay sent without Registration Form shall not be considered

Length of the essay

- a) The Essay shall consist of an abstract, main text and bibliography.
 - b) An abstract not exceeding 200 words mentioning the title and keywords must be attached
 - c) The essay shall be no longer than 2000 words. (Excluding footnotes).
 - d) Footnotes must conform to Bluebook (19th Edition) rules of legal citation and must include a description of each authority adequate to allow a reasonable reader to identify and locate the authority in a publication of general circulation
 - e) Essay to be printed on one side of A4 size paper.
- Format requirement
 - i. Font size shall be 12 points in Times New Roman
 - ii. 1.5 interlinear space
 - Cover of written submission
 - i. The written submission must have a cover page containing the name of the Participant, address, e-mail id, contact number and name of the college/university with address.
 - ii. The external cover/envelope should be marked “Essay Competition”.
 - Electronic Format

- i. The participant should mention his or her name, address, e-mail id, contact number and name of the college/university with address in the mail and send the essay as an attachment[in MS word/pdf] with the Subject “Essay Competition”

- **Deadline for Submission: July 10, 2015**

NOTE: Essay sent without prescribed format shall not be considered

4. Mode of Submission

- The essay competition consists of written and online submissions (both in word document and PDF) which are to be delivered to the Department of Laws, Panjab University, Sector 14, Chandigarh 160014, latest by July 10, 2015.
- The written submissions must be sent to:

Coordinator

Prof. Ranbir Kaur Bhangu, Chairperson
Department of Laws
Panjab University
Chandigarh

And the essay must be mailed at pulaws@pu.ac.in

5. Prizes (Surana & Surana Awards)

First Prize : 25,000

Second Prize: 15,000

Third Prize : 10,000

Consolation Prizes: Rs 1000/- (12 Nos)

Separate intimation will also be sent to each of the winner. The winners will be given the prizes on the Prize Distribution Function. Exact date and location of the prize distribution shall be announced later.

Certificate of Participation will be awarded to all the participants.

6. Jury and Review Criteria

- Prof. (Dr.) Ranbir Kaur Bhangu
**Chairperson, Department of Laws, Panjab University, Chandigarh
(Chairperson on the date of declaration of result)**
- Dr. Vinod Surana
CEO & Partner, Surana & Surana International Attorneys (SSIA)
- Former Chief Justice Permod Kohli
Former Chief Justice, Sikkim High Court, Sikkim
- Mr. A.K. Arora
IRS, Assistant Commissioner Income Tax, Chandigarh
- CA Alok Krishan
Corporate Tax Consultant

Review Criteria

- Entries will be reviewed by a distinguished panel of impartial judges and Academicians.
- Entries will be judged on the basis of originality, style and organization, quality of analysis and quality of research.
- Essays will be judged anonymously

Declaration of results: August 20, 2015 (tentative)

7. Advisory Committee

1. Prof. Ranbir Kaur Bhangu, Chairperson, Department of Laws, Panjab University. (Chairperson on the date of declaration of result)
2. Dr S. Ravichandran, Head Academic Initiatives, Surana & Surana International Attorneys, Chennai (India).
3. Prof. Nishtha Jaswal, Former Chairperson, Department of Laws, Panjab University
4. Prof. Shalini Marwaha, Professor, Department of Laws Panjab University.

Decisions' of the Advisory Committee are final and binding in every regard.

8. Publication

In addition to the top three winners the twelve selected essays (Consolation prize winners) will be published in the form of an edited book with an ISBN Number.

9. Miscellaneous

- a. The administration of the contest including determining the eligibility of a participant or essay, standard of essay, evaluation of essays and awarding of the prizes is within the sole and absolute discretion of Advisory Committee.
- b. The participants are responsible for the originality of the work and agree to indemnify Department of Laws, Panjab University and Surana & Surana International attorneys from and against any claims, suits and damages based on any claim of copyright infringement or plagiarism or unauthorized use. If at any point in time it comes to light that an infringement or plagiarism has taken place the certificates issued will be revoked, the prize called back & the said occurrence will be mentioned on the web and through media.
- c. Department of Laws, Panjab University and Surana & Surana International Attorneys, assumes no responsibility for lost, delayed or incomplete entries or technical malfunction of server, traffic congestion on net or a combination thereof.

10. Contact Information

Dr. JYOTI RATTAN

Coordinator,

Assistant Professor,

Department of Laws,

Panjab University,

Mob. No. +91-9914369111

Email Id: [jyotirattan@gmail.com](mailto: jyotirattan@gmail.com)



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COMPETITION ON CORPORATE TAX, 2015**



REGISTRATION FORM

Title of the Essay

Name of the Participant (In Capital Letters)

Male/Female

Qualification

Name of the University/Institution

Address of the University/ Institution

Correspondence Address

Contact Number

Email

Signature of the Head of the Institute

Undertaking

The essay which I am submitting is original work done by me. The same has not been submitted for publication anywhere else. I undertake the responsibility of the originality of this work.

Signature of the Participant

* Separate certificate from the Head of the Institution/ University certifying that the candidate is a bonafide student of the University.