
# DR. RAM MANOHAR LOHIYA NATIONAL LAW UNIVERSITY, LUCKNOW

## 14TH RMLNLU INTERNATIONAL LEGAL ESSAY WRITING COMPETITION ON TAXATION LAW

JOURNAL COMMITTEE RML NLU

jsa advocates & solicitors

# INTRODUCTION

The Journal Committee ("Committee") at Dr. Ram Manohar Lohiya National Law University, Lucknow ("RMLNLU") is organising the 14th edition of the RMLNLU International Legal Essay Writing Competition ("RILEC").

# ABOUT RILEC

Since its inception in 2013, RILEC has evolved into an internationally recognised platform for legal scholarship, attracting participants from across India and abroad. Every year, the Journal Committee strives to promote academic research by curating intellectually engaging and contemporarily relevant themes for the legal fraternity. Over the years, the Competition has explored diverse areas of law, ranging from International Arbitration and International Trade Law to Financial Regulatory Laws and Insolvency Law, reflecting the changing contours of legal practice and scholarship. The 11th edition of the RMLNLU International Legal Essay Writing Competition was organised in collaboration with Khaitan & Co., while the 12th edition was conducted in collaboration with Lakshmikumaran & Sridharan. Building upon this legacy, the preceding 13th edition was organised in collaboration with Luthra and Luthra Law Offices India, reaffirming the Committee's commitment to fostering high-quality legal research and meaningful academic engagement in partnership with leading law firms. The Competition continues to provide a platform for participants to critically engage with contemporary legal issues, contribute original scholarship, and explore emerging perspectives across a diverse range of sub-themes.

# ABOUT RMLNLU

Dr. Ram Manohar Lohiya National Law University was established in 2006 to match the new challenges in the legal field and to strengthen the vision that was given by the establishment of the first National Law School in the country. The University is committed to providing excellent infrastructural facilities and an environment to advance and disseminate learning and knowledge of the law and legal processes. The University aims to develop in students and research scholars, a sense of responsibility to serve society in the field of law by developing skills in advocacy and legal writing.

# ABOUT THE JOURNAL COMMITTEE

JOURNAL RML NLU COMMITTEE

The Journal Committee has been constituted with the objective of promoting legal research and writing. The RMLNLU Law Review is the annual peer-reviewed law journal of the committee which runs parallel to the RMLNLU Journal on CMET (Communication, Media, Entertainment, and Technology) Law. Both these journals publish articles, essays, case notes/comments, and book reviews from contributors all over the world. The Committee also organizes the RMLNLU International Legal Essay Writing Competition, inviting entries on specific themes. The RMLNLU Law Review Blog is another such initiative of the Committee which provides a platform for people in the field to express their opinions on contemporary legal issues.

# ABOUT JSA

J. Sagar Associates (JSA) is a leading national law firm in India, built on a foundation of providing legal advice tailored to the commercial realities of its clients' businesses. The Firm is recognized for its ability to navigate complex transactions and regulatory landscapes to deliver pragmatic solutions. With 700+ attorneys, including partners, spread across Ahmedabad, Bengaluru, Chennai, Gurugram, Hyderabad, Mumbai, and New Delhi, our teams collaborate closely to address diverse legal challenges.

The Firm has a robust practice across key sectors and practice areas including corporate & commercial, finance, dispute resolution, tax, regulatory affairs, and intellectual property, catering to both domestic and international clients.

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Founded in 1991 by Jyoti Sagar, the Firm pioneered a professional, merit-based partnership model, establishing JSA as one of India's respected, fully institutionalized corporate law platforms.

Led by its Executive Committee and Joint Managing Partners, the leadership remains dedicated to maintaining high professional standards and client service, ensuring the continued development and legacy of the Firm.



# THEMES AND SUB-THEMES

The theme for the 14th edition of the RMLNLU International Legal Essay Competition is **Taxation Law**. It must be noted that the sub themes are non-exhaustive in nature and are merely suggestive. The authors are free to choose any topic or issue within the broad spectrum of Taxation Law.

### 1. Unilateral Digital Taxes vs. Bilateral Treaty Obligations: Examining the Legality of India’s Significant Economic Presence (“SEP”) Rule in the Context of Existing Tax Treaties.

The rapid expansion of the digital economy has fundamentally challenged the traditional principles of international taxation, which historically allocate taxing rights based on physical presence. In response, India introduced unilateral measures such as the Significant Economic Presence (“SEP”) Rule and the Equalisation Levy (“EL”) to tax non-resident digital enterprises deriving substantial economic value from the Indian market without maintaining a physical presence.

This sub-theme invites participants to critically examine whether India’s SEP framework is compatible with its obligations under existing Double Taxation Avoidance Agreements (“DTAAs”), particularly the non-discrimination provisions embodied in Article 24 of the OECD Model Convention and analogous treaty provisions. Authors may explore whether taxing rights based on digital nexus constitute a legitimate evolution of international tax principles or amount to an impermissible treaty override. Participants may further analyse the implications of the SEP regime for foreign digital enterprises and treaty interpretation under the Vienna Convention on the Law of Treaties. Comparative analyses of unilateral digital tax measures adopted by jurisdictions such as the United Kingdom, France, Italy, and other OECD and G20 countries, together with discussions on the OECD’s Two-Pillar Solution and the future of digital tax governance, are particularly encouraged.

### 2. Tax Offences and Anti-Avoidance Law in India

Tax offences continue to pose a significant challenge to India’s fiscal and regulatory framework. Recent investigations involving fake invoicing, shell entities, fraudulent input tax credit claims, and cross-border tax evasion have highlighted the increasing sophistication of financial crimes. At the same time, aggressive tax planning strategies employed by multinational enterprises have reignited debates on the thin line between legitimate tax avoidance and unlawful tax evasion.

India’s legal framework addresses tax-related misconduct through a range of legislations, including the Income-tax Act, 1961, the Income-Tax Act, 2025, the Central Goods and Services Tax Act, 2017, the Customs Act, 1962, the Prevention of Money Laundering Act, 2002, the Prohibition of Benami Property Transactions Act, 1988, the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

The introduction of General Anti-Avoidance Rules (“GAAR”) and Specific Anti-Avoidance Rules (“SAAR”), coupled with recent initiatives such as faceless assessments, the Taxpayers’ Charter, and Advance Pricing Agreements (“APAs”), reflects a growing emphasis on strengthening tax enforcement while promoting transparency, tax certainty, and voluntary compliance.

This sub-theme invites participants to examine the evolving landscape of tax offences and anti-avoidance law in India. Participants may analyse the distinction between tax avoidance and tax evasion, the jurisprudence surrounding GAAR, SAAR, and judicial anti-avoidance principles, or evaluate contemporary challenges such as treaty shopping, shell companies, transfer pricing abuses, digital tax fraud, and GST evasion.

### 3. Retrospective Taxation, State Fiscal Sovereignty, and Investor-State Dispute Settlement under Bilateral Investment Treaties

The intersection of State fiscal sovereignty and investor protection under international investment law remains a contested area of contemporary economic governance. While taxation is an inherent sovereign power, retrospective tax measures have increasingly come under scrutiny before investor-state arbitral tribunals.

This sub-theme invites participants to critically examine the evolving relationship between taxation, investment protection, and State sovereignty under Bilateral Investment Treaties (“BITs”). Authors may analyse the application of investment law principles such as fair and equitable treatment, indirect expropriation, legitimate expectations, and non-discrimination to taxation measures, while evaluating the effectiveness of tax carve-out clauses and other jurisdictional safeguards incorporated in modern investment treaties, including India’s recent BITs. Participants may also explore the implications of retrospective taxation, the role of local remedies, third-party funding in investment arbitration and the proposed United Nations Framework Convention on International Tax Cooperation, and existing investor-state dispute settlement mechanisms. Comparative studies examining how different jurisdictions reconcile fiscal sovereignty with investor protection, together with proposals for strengthening India’s investment treaty framework while preserving legitimate taxing powers, are particularly encouraged.

### 4. Exploring India’s Transfer Pricing Overhaul

Transfer Pricing has long been one of the most complex and heavily litigated areas of India’s international tax regime, reflecting the challenges of allocating profits among multinational enterprise (“MNE”) groups operating across jurisdictions. India’s transfer pricing reforms introduce significant structural changes, including revised Safe Harbour thresholds, multi-year block assessments, streamlined APA procedures, and an expanded framework for identifying Associated Enterprises. While these reforms seek to modernise India’s transfer pricing architecture and align it with evolving international standards, they also raise important questions concerning taxpayer rights, administrative efficiency, and the increasing compliance obligations imposed on multinational businesses.

This sub-theme invites participants to critically examine the legal, constitutional, and commercial implications of India’s transfer pricing reforms. Participants may also evaluate whether expedited audit and dispute resolution mechanisms adequately safeguard principles of natural justice and procedural fairness, or whether they risk compromising taxpayers’ rights in pursuit of administrative efficiency. Comparative analyses of India’s transfer pricing framework with the OECD Transfer Pricing Guidelines and the practices adopted by jurisdictions such as the United States, the United Kingdom, Singapore, and Australia are particularly encouraged. Contributions proposing reforms that balance effective tax administration, commercial certainty, and international competitiveness in an increasingly globalised economy are welcome.

### 5. Startup Taxation and Valuation Disputes: Post Angel Tax Abolition

The abolition of the Angel Tax through the Union Budget 2024-25 marked a significant shift in India’s startup taxation regime, reflecting the Government’s commitment to fostering innovation, entrepreneurship, and ease of doing business. While the repeal has provided much-needed relief to startups and investors, it has not entirely resolved the broader legal and regulatory challenges surrounding the taxation and valuation of startup financing transactions.

This sub-theme invites participants to critically examine the evolving landscape of startup taxation following the abolition of the Angel Tax. Authors may analyse the continuing valuation disputes relating to Employee Stock Option Plans (“ESOPs”), Compulsorily Convertible Preference Shares (“CCPS”), SAFE instruments, and other

hybrid financing mechanisms, as well as the unresolved interaction between income tax provisions, the Foreign Exchange Management Act ("FEMA"), and corporate valuation regulations. Comparative analyses of startup taxation and investment frameworks adopted by international jurisdictions are particularly encouraged.

Contributions proposing reforms to develop a coherent, innovation-friendly, and commercially realistic valuation framework that balances investor confidence with regulatory oversight are welcome.

### 6. GST on Online Marketplace, E-commerce, and OIDAR Services

The rapid growth of India's digital economy has fundamentally transformed the manner in which goods and services are bought and sold, placing e-commerce platforms and digital service providers at the centre of the country's commercial ecosystem. To regulate this evolving marketplace, the Goods and Services Tax ("GST") regime establishes a distinct compliance framework for e-commerce operators ("ECOs"), online marketplaces, and Online Information Database Access or Retrieval ("OIDAR") service providers, introducing specialised obligations relating to registration, tax collection, reporting, and liability. As digital business models continue to evolve, questions surrounding intermediary liability, compliance burdens, and the taxation of platform-based commerce and cross-border digital services have assumed increasing significance.

This sub-theme invites participants to critically examine the legal and regulatory framework governing GST on e-commerce transactions and OIDAR services in India. Authors may analyse the statutory obligations imposed upon e-commerce operators and OIDAR service providers under the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Tax Collected at Source ("TCS") mechanism under Section 52, the shifting incidence of tax liability under Section 9(5) for specified aggregator models, and the liability of foreign suppliers providing OIDAR services under Section 14 of the IGST Act, 2017. Participants may further explore issues, controversy and disputes relating to GSTR-5A, input tax credit, marketplace and intermediary liability, and OIDAR service providers. Participants may also engage in a discussion on the issues, controversies and criticisms of the online marketplace and OIDAR services. Comparative analyses of the taxation of digital marketplaces and OIDAR services across jurisdictions such as the European Union, Australia, Singapore, and the United Kingdom, together with proposals to simplify India's GST framework while ensuring effective tax administration in the digital economy, are particularly encouraged.

# ELIGIBILITY OF PARTICIPANTS

Authors must be pursuing their 5-year integrated LL.B. (Hons.) course/3-year LL.B. course/LL.M. from any recognised university in India or equivalent law degree abroad for the academic year of 2026-2027, to be eligible to participate in the competition.

# STRUCTURE

- All entries will be judged and ranked by JSA and the Committee.
- The authors of **the top six entries will be selected for an offline conference.** In the conference, they would be required to present their papers before a panel of judges.
- The participants may adopt any suitable means for presenting the papers including audio-visual aids, such as PowerPoint presentation.
- The final rankings of the authors of the top three entries shall be declared on the basis of their paper presentations in the conference.

# PRIZES

- **Winner:** INR 15,000
- **First Runner-up:** INR 10,000
- **Second Runner-up:** INR 5,000
- The top three entries will be receiving a ‘Certificate of Achievement’ and may, upon the discretion of the collaborator, receive an **internship opportunity**.
- A ‘Certificate of Merit’ shall be provided to the selected entries.
- Selected entries will get an opportunity to be considered for publication in the next issue of the RMLNLU Law Review.
- All participants shall be receiving a ‘Certificate of Participation’

# SUBMISSION GUIDELINES

- Word Limit: 4000-5000 words (excluding footnotes).
- Individual Attachments: Name; contact details; current academic status (year of study, name of university, etc.); undertaking as to guarantee originality.
    - Font and size for the essay: Times New Roman – 12
    - Font and size for footnotes: Times New Roman – 10
    - Paper Size: A4
    - Line spacing: 1.5
    - Margin: 1” from all sides
    - Alignment: Justified
- Citation Style: Footnotes must be properly cited strictly in accordance with the latest OSCOLA (4th edition) format. No endnotes or speaking footnotes (descriptive footnotes) are permitted.
- Please note that all submissions must adhere to a strict plagiarism limit of 20%, and any manuscripts exceeding this threshold will be outright rejected.
- All submissions must comply with a strict AI-generated content limit of 15%, and any manuscripts exceeding this threshold will be automatically rejected.
- Any queries relating to the Competition should be addressed to rilec.rmlnlu@gmail.com.

# MISCELLANEOUS RULES

- The copyright for all entries shall vest with the Committee who herewith reserve the right to modify, postpone or defer the Competition and its adjudication indefinitely as and when exigencies of an unforeseen nature may arise.
- Any attempt, direct or indirect, to contact the panel of judges will be met with the immediate disqualification of the relevant entry.
- Any indication of the author’s name or university in the entry shall lead to immediate disqualification from the Competition. Details about the author may only be specified in submission form and the name of the author must not be mentioned in the name of the file submitted.

# CONTACT DETAILS

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