

## BRIEF CONTENTS

<i>Foreword</i>	v
<i>Preface</i>	ix
<i>About Contributors</i>	xi
<i>Detailed Contents</i>	xvii
<i>List of Abbreviations</i>	xxix

Page

## CHAPTERS

---

1. Contours and Conflicts in Tax Design: The Indian Experience — <i>Dr Parthasarathi Shome</i> .....	1
2. Charitable Contributions: Global Overview, The Indian Tax System and Recommendations — <i>K.R. Girish</i> .....	47
3. Taxation of Digital Economy—Challenges & Response — <i>K.R. Sekar with co-authors Priya Narayanan and Ankitha Kumari</i> .	77
4. Taxation of a Digital Economy: Analysis of Judicial Precedents and Developments and the Indian Position — <i>K.R. Sekar</i> .....	147
5. India's Experience with Tax Treaties and OECD's Multilateral Instrument: A Short History — <i>Indraneel Roy Chaudhury and Saurav Bhattacharya</i> .....	197
6. Minimum Standards to the OECD BEPS Multilateral Convention: An Indian Perspective — <i>Dr Rohit Roy</i> .....	219
7. Taxation of Digital Economy: Bitcoin — <i>K.R. Sekar</i> .....	241
8. Crypto Currencies: Indian and Global Approaches to Taxation and Regulation — <i>Nagappan Meyyappan</i> .....	253
9. Taxpayer Rights in International Exchange of Information — <i>H. Padamchand Khincha, Neha P. Khincha and Priya Kothari</i>	269

