

### **Selected Publications**

1. \_\_\_\_\_. (edited). 2022. *Prevailing and Emerging Dilemmas in International Taxation* with a Foreword by Mr. Vito Tanzi, Washington, Oakbridge Publishers, Gurugram.
2. \_\_\_\_\_. 2022. Talk, *Taxation on Robots*, Asian Development Bank(ADB), Governance Brief, Manila.
3. \_\_\_\_\_.(edited) 2022. “The Absence of a Stable Core in the International Taxation Regime, Bulletin for International Taxation, Anniversary Issue, Volume 75, Number 11-12, 2021, pp. 562-570.
4. \_\_\_\_\_. (edited) 2021. *Taxation, History, Theory, Law and Administration*, Springer.
5. \_\_\_\_\_. (edited) 2021. *Reimagining International Taxation*, with a Forword by Dr. Leandro M. Passarella and María Celina Valls, Oakbridge Publishers, Gurugram.
6. Shome, Parthasarathi (edited). 2020. *International Taxation in the Digital Era*, with a Foreword by Professor Judith Freedman, Oxford University, Oakbridge Publishers, Gurugram.  
Papers included:  
“Thrust of the Volume’s Analysis”, Chapter-1.  
“Addressing Tax Avoidance: Cross Country Experience and an Indian Case Study”, Chapter-5.
7. 2019. Addressing Tax Avoidance: Cross Country Experience and an Indian Case Study (February 19). LSE Law, Society and Economy Working Papers 6/2019, London School of Economics and Political Science. Available at SSRN: <https://ssrn.com/abstract=3337909> or <http://dx.doi.org/10.2139/ssrn.3337909>
8. 2018. *Virtus in Arduis : I Did It My Way*, Orient BlackSwan, Delhi.
9. \_\_\_\_\_.(edited). 2018. *Challenges in Domestic and International Taxation: Emerging India Experience*, with a Foreword by Philip Baker, QC, OakBridge Publishers, Gurugram.  
Paper included:  
“Contours and Conflicts in Tax Design: The Indian Experience”, Chapter-1.
10. \_\_\_\_\_. 2018. Contours and Conflicts in Tax Design: Principles and International Practice (June 20, 2018). LSE Legal Studies Working Paper No. 11/2018. Available at SSRN: <https://ssrn.com/abstract=3199902>
11. \_\_\_\_\_. 2017. *Development and Taxation: 60 Critical Commentaries*, Academic Foundation, New Delhi.
12. \_\_\_\_\_.(edited). 2016. *Base Erosion and Profit Shifting (BEPS): The Global Taxation Agenda*, International Tax Research and Analysis Foundation (ITRAF), Wolters Kluwer, Bangalore.  
Papers included:  
“Introduction- A Review of Chapters”, Chapter-1.  
“Impact of Firm Characteristics on Firm Revenue and Tax”, Chapter-5.
13. \_\_\_\_\_. (edited). 2016. *Insights into Evolving Issues of Taxation: Existing and Continuing Challenges*, International Tax Research and Analysis Foundation (ITRAF), Wolters Kluwer, Bangalore.  
Paper included:

- “Introduction- Taxation Issues under Discussion and Continuing Challenges”, Chapter-1.
14. \_\_\_\_\_ (edited). 2015. *The G20 Development Agenda: An Indian Perspective*, Cambridge University Press, New Delhi.  
Papers included:  
“Introduction- Group of G20”, Chapter-1.  
“Greening the G20 Agenda: A Way Forward”, Chapter-7.
  15. \_\_\_\_\_ (Chairman). 2014. *Tax Administration Reform in India: Spirit, Purpose and Empowerment* (6 Volumes), Report of the Tax Administration Reform Commission (TARC), Ministry of Finance, New Delhi.
  16. \_\_\_\_\_ (edited). 2014. *The G20 Macroeconomic Agenda: India and the Emerging Economies*, Cambridge University Press, New Delhi.  
Papers included:  
“The G20: Evolution, Functioning and Prospects- A Concise Review”, Chapter-1.  
“Capital Controls: Instruments and Effectiveness”, Chapter-6.
  17. \_\_\_\_\_ (edited). 2013. *Indian Tax Administration: A Dialogue*, Orient Blackswan, New Delhi.  
Paper included: “Introduction”
  18. 2013. “Political Economy of Debt Accumulation and Fiscal Adjustment in a Financial Crisis,” in Deepak Mohanty ed. *Monetary Policy, Sovereign Debt and Financial Stability: The New Trilemma*, Cambridge University Press, India.
  - 19. 2012. *Tax Shastra: Administrative Reforms in India, United Kingdom and Brazil*, Business Standard Books, New Delhi.**
  20. 2012. “Rebalancing and Structural Policies—An Indian Perspective,” *Oxford Review of Economic Policy*, Volume 28, Number 3, pp. 587–602.
  21. \_\_\_\_\_. 2011. “Fiscal Stimuli and Consolidation,” in Olivier J. Blanchard, David Romer, Michael Spence, and Joseph E. Stiglitz ed., *In the Wake of the Crisis: Leading Economists Reassess Economic Policy*, International Monetary Fund, M.I.T Press, Cambridge, Massachusetts.
  22. \_\_\_\_\_, Bernardi, L. and Frascini, A. (edited). 2006. *Tax Systems and Tax Reforms in South and East Asia*, Routledge, Oxford  
Paper included: “The control of tax evasion and the role of tax administration”, Chapter-2.
  23. 2002. *India’s Fiscal Matters*, Oxford University Press, New Delhi.
  24. \_\_\_\_\_ (Chairman). 2001. *Tax Policy and Tax Administration for the Tenth Five Year Plan*, Report of The Advisory Group, Planning Commission, Government of India, New Delhi.
  25. \_\_\_\_\_ (edited). 1997. *Fiscal Policy, Public Policy & Governance*, Centax Publications Pvt. Ltd., New Delhi.  
Papers included:  
“Introduction-Fiscal Policy, Public Policy and Governance” (Editor’s Remarks), Chapter-1.  
“Tax Evasion and Tax Administration: A Focus on Tax Deduction at Source”, Chapter-10.

26. \_\_\_\_\_(Chairman). 1997. *India: Tax Policy for the Ninth Five Year Plan (1997-98 to 2001-02)*, Centax Publications Pvt. Ltd., New Delhi.
27. \_\_\_\_\_ (edited). 1995. *Tax Policy Handbook*, International Monetary Fund, Washington, D.C.  
Papers included: "Introduction", Chapter-1.  
"Cash Flow Tax", Income and Wealth Taxes, Chapter-4.
28. \_\_\_\_\_and Schutte, Christian. 1993. "Cash-Flow Tax, *Staff Papers*, Vol. 40, No. 3, pp 638-662, International Monetary Fund, Washington D.C.
29. \_\_\_\_\_, C. A. Aguirre. 1988. 'Mexican Value-Added Tax: Methodology for Calculating the Base', *National Tax Journal*, Volume 41, Number 4, pp. 543-554.
30. \_\_\_\_\_(edited). 1986. *Fiscal Issues in South-East Asia: Comparative Studies*, Oxford University Press, Singapore.  
Papers included:  
"Introduction- A Comparison of Economic Structures", Chapter-1.  
"Empirical Evidence of the Incidence of the Corporate Income Tax", Chapter-6.  
"The Impact of Social Security Institutions on Resource Allocation", Chapter-11.
31. \_\_\_\_\_. 1978. 'The Incidence of the Corporation Income Tax in India: A General Equilibrium Analysis', *Oxford Economic Papers*, Volume 30, Number 1, pp. 64-73.