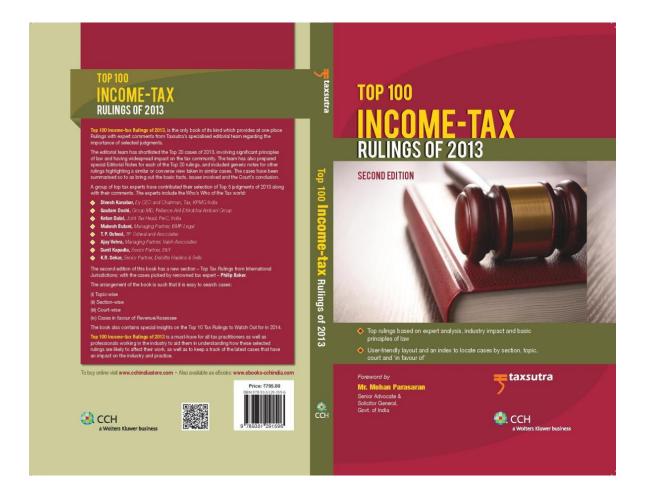


After the great success of the First Editon launched last year, Taxsutra, in collaboration with CCH (a Wolters Kluwer business), is thrilled to present its second edition on important tax rulings of the year just gone by! The book - "Top 100 Income Tax Rulings 2013", lists the 100 key tax rulings pronounced in 2013, out of over 1000 rulings reported by Taxsutra in 2013. The Foreword for the book has been written by Mr. Mohan Parasaran (Solicitor General, Govt. of India).

Click here to order your copy of the book.



Once again, selecting the 100 most important rulings was not an easy task but Taxsutra's experienced Editorial team has attempted to identify them on the basis of 'first principles' & industry impact. The rulings have been summarized in a succinct manner, covering important facts and issues, along with the final conclusion of the Court. The summaries contain the names of the Judges and Counsels, and specifically highlight in whose favour the case has been decided (whether assessee, or Revenue, or both / partly)

Of these 100 rulings, our Editorial Team has further shortlisted **Top 20 Cases of 2013**, which have laid down significant legal principles, having widespread impact on the tax community. The book contains special editorial notes for each of the Top 20 rulings, outlining their importance. For other rulings, the team has prepared generic notes, highlighting a similar or converse view taken in other cases. For the convenience of readers, Transfer Pricing cases, encompassing a variety of issues havebeen listed separately. All the cases



have been listed in the order of hierarchy (Supreme Court, High Courts, Authority for Advance Rulings, Income-tax Appellate Tribunal).

A new feature has been added this year – "Top Tax Rulings from around the World", which contain the marquee tax rulings from international jurisdictions, picked by none other than renowned tax expert – Mr. Philip Baker (QC).

8 top tax experts have selected their own Top 5 Indian tax rulings of 2013. These experts, from the Who's Who of the Tax World, include Mr. Dinesh Kanabar (KPMG), Mr. Gautam Doshi (Reliance ADAG), Mr. Ketan Dalal (PwC), Mr. Mukesh Butani (BMR Legal), Mr. T.P. Ostwal (T.P. Ostwal and Associates), Mr. Ajay Vohra (Vaish Associates), Mr. Sunil Kapadia (E&Y) and Mr. K.R. Sekar (Deloitte). The book also brings to you a special preview on 'Top 10 Tax Rulings to Watch Out for in 2014'.

To enable the readers to search for cases easily, the book also contains a 'section-wise' and 'topic-wise' listing of all the cases. For ready reference, a list of abbreviations used in the summaries is also provided.

All in all, the book is a must-have for all tax practitioners, as well as professionals working in the industry, to aid them in understanding how these rulings are likely to impact their industry and practice.

The book is available with all leading book vendors across India. You can also order the book online <u>Click here</u>.