

JUDICIAL ROLE IN GLOBALISED ECONOMY

The book examines, in the context of the realities of a globalized world with Market supremacy, the role of the superior courts and the reach and ambit of Art 32 of the Constitution of India, and Treaty Making power of the Central Government, making certain valuable suggestions for bringing about changes in the procedure. It also examines various aspects of the law of treaties with special reference to the Uruguay Round Final Act, and the Indo-Mauritius Double Taxation Avoidance Convention. It examines the problems of the abuse of tax treaties, which the Common Minimum Programme of the UPA Government wanted to stop. It also examines the paradigm shift in tax jurisprudence, and explores the possibilities of PIL in revenue matters. Its Conclusion sets forth a set of suggestions for the consideration by all and recommends several procedural and substantive changes.

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