

## Pathakji Neha Amit

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### CURRENT POSITION AND EXPERIENCE

December 2020- Present	Associate Professor and Director, Centre for Tax Laws, NALSAR
January 2009-December 2020	Assistant Professor, NALSAR

### COURSES TAUGHT

Taxation  
Goods and Services Tax  
Corporate Taxation  
Law of Torts  
Regulatory Theories  
Corporate Social Responsibility

### EDUCATION

August 2015	Ph.d, Nalsar University of Law
June 2006-April 2008	LL.M (Business Laws specialization) The Maharaja Sayaji Rao University of Baroda
June 2003-April 2006	LL.B (Bachelor in Law) The Maharaja Sayaji Rao University of Baroda
June 2000-April 2003	B.Com (Accounting-Auditing specialization) The Maharaja Sayaji Rao University of Baroda

### AREAS OF INTEREST

Taxation Laws, Regulatory Theories, Disability Rights, Business and Human Rights

### AWARDS/FELLOWSHIPS

December, 2019	Cegla Fellowship, The Buchman Faculty of Law, Tel Aviv University, Israel
August-October 2014	‘van Calker’, Swiss Institute of Comparative Law, Lausanne

## PUBLICATIONS

### Books

- 2024 Principles of Taxation Taxmann ISBN 978-93-577-818-31
- 2018 Corporations and Disability Rights: Bridging the Digital Divide Oxford University Press ISBN 0-19-948-523-2
- 2018 Halsbury's Laws of India (Direct tax II) (2<sup>nd</sup> edition) Volume 32 LexisNexis ISBN 978-93-8651-542-1
- 2017 Halsbury's Laws of India (Direct tax I) (2<sup>nd</sup> edition) Volume 31 LexisNexis ISBN 978-81-3125-257-4

### Book Chapters

- 2022 The Annual Survey of State Laws in India on Gujarat, NALSAR
- 2016 Goods and Service Tax: A Roadmap towards Competitive Co-operative Federalism *in Federalism in India: Issues and Dimensions* Anil K. Mohapatra and Susanta Kumar Parida (eds.) (New Delhi: Kunal Books) pg. 87-105 ISBN: 978-93-932322-6-2

### Journal Articles

- 2024 The Continuing Competition: Non-Compete fees and its characterisation [2024] 169 taxmann.com 164 (Article)
- Dwelling on the Disputes: 'Residential Houses' and Exemptions under sections 54 and 54F [2024] 169 taxmann.com 104 (Article)
- ITC: Demystifying the Concession or Vested Right Conundrum [2024] 169 taxmann.com 198 (Article)
- No More Slippery Slopes: Classification Disputes of Coconut Oil Reaches Finality [2024] 169 taxmann.com 716 (Article)
- 2016 Brightline Test not so bright in Indian Transfer Pricing arena for AMP Expenses (2016) 35(1) Corporate Professionals Today 29 (ISSN 0975-9948)
- Office is a second house but not a relief under sec 54 Corporate Professionals Today 29 (ISSN 0975-9948)
- Premium paid on buy back of shares new entry in the club of rev. Exp. Corporate Professionals Today 29 (ISSN 0975-9948)

TP Adjustment can exceed global profits of MNC group Corporate Professionals Today 29 (ISSN 0975-9948)

Controversy on cost of BSE shares allotted on its demutualization Corporate Professionals Today 29 (ISSN 0975-9948)

Applicability sec14A Corporate Professionals Today 29 (ISSN 0975-9948)  
Wrong e-filing by taxspanner.com not concealment Corporate Professionals Today 29 (ISSN 0975-9948)

A Guide to Income Tax Declaration Scheme Corporate Professionals Today 29 (ISSN 0975-9948)

Reference to SBI Lending Rate for perquisite valuation isnt discriminatory Corporate Professionals Today 29 (ISSN 0975-9948)

2015 Reflexive Law Approach and Accessibility Rights of Persons with Disabilities to Virtual World: Seeking the Midas Touch Of Corporation, (2015) 15(2) Queensland University of Technology Law Review 140 ISSN: (Print) 2205-0507 (Online) 2201-7275

Disability and Access to the Internet: From Rhetoric to Human Rights, (2015) 14 Journal of the National Human Rights Commission India 143 (ISSN 0973-7596)

Competing Claims Over Taxability of Non-Compete Fees, (2015) KIIT Student Law Review Volume II:157 (ISSN 2348-4381)

Vodafone Transfer Pricing Matter: A remarkable ruling, a respectful retreat (2015) 9 NUALS Law Journal) 207 (ISSN 2319-8273)

Liability taken over isn't an intangible depreciable asset Corporate Professionals Today 29 (ISSN 0975-9948)

Horse Racing: Jockey rides over TDS hurdle Corporate Professionals Today 29 (ISSN 0975-9948)

CDT v. CIT: Board can't surf on statutory power Corporate Professionals Today 29 (ISSN 0975-9948)

2014 Slippery Slopes of Compensatory Tax and Fees 56 Journal of Indian Law Institute 78 (ISSN 0019-5731)

Missing the Woods for the Trees: Ishikawajima v. Vodafone crisis in turnkey contract 1 ITLJ

Converging Tests of Corporate Residency (2014) 227 Taxman 105 (ISSN 0972-8198)

Contract for Manufacture, Supply and Installation of Lifts- Contracts for sale v. Works Contracts Goods and Service Tax ISSN 0975- 9813

Delhi High Court Clears the Air on Taxation of Consortium as 'AOP' Taxmann ISSN 0972-8198

### **Policy Papers/Working Papers/Reports**

- 2024 Policy Paper on TDS on Virtual Digital Assets
- 2021 Tax, Trade and Investment: An Indian Policy Perspective by Centre for Tax Law, NALSAR and Nishith Desai Associates
- 2019 Creating Conversations: From CSR Practice to Precept, Workshop Report 9th& 10th February, 2019 by Center for Corporate and Tax Law, NALSAR University of Law, India and The Institute for Law and Philanthropy, Tel Aviv University Law School, Israel

### **Research Projects**

- 2023-2025 Programme Manager, Making the Invisible Visible: Law, Practice and Legal Education by United Nations Fund for Population
- 2011-2012 Co-consultant to the Committee on drafting The Rights of Persons with Disabilities Bill, 2011 for Ministry of Social Justice and Empowerment, Government of India
- 2010-2011 Co-investigator , Centre for Disability Studies India's First Country Report on the United Nations Convention of Rights of Persons with Disability for Ministry of Social Justice and Empowerment, Government of India, to be submitted to United Nations CRPD Committee

### **Conferences/Seminars/Invited Lectures/Workshops**

- 24-25 August, 2024 WTO Chairs Programme International Conference on "Gender Dimensions of Trade: Issues, Challenges and Prospects" DNLU, Jabalpur and Ministry of Commerce and Industry, Govt of India in collaboration with the Trade and Gender Office of WTO and NLUO
- January, 2021 Bridging the Digital Divide: Online Learning and Persons with Disabilities by IDIA West Bengal Chapter
- December, 2019 India Israel Water Experts Seminar at Tel Aviv University in collaboration with others
- November 2019 The Future of Justice Education in South Asia at Nirma University in collaboration with others
- October, 2018 Confronting Conflict, Aspiring Accord on the Laws Relating to Persons with Disabilities in India at Astha Foundation Delhi and Centre for Disability Studies, NALSAR

- October 10, 2014      The Implementation of the UN Principles on Business and Human Rights in Private International Law” at the Swiss Institute of Comparative Law, Lausanne, Switzerland
- September 12, 2014      Participated in the General Discussion of the Committee on “the Rights of the Child, Digital Media and Children’s Rights working group on Children’s Equal and Safe Access to Digital Media and ICT” at United Nations, Geneva
- 5<sup>th</sup> – 6<sup>th</sup> September, 2009      “Auditing the Role of Audit Committee” at International Conference on convergence of Corporate Governance Norms organised By:IIT, Kharagpur & NFCG - National Foundation for Corporate Governance, Kolkata

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