

## **PATRON'S MESSAGE**

It is a matter of satisfaction that the present issue of RGNUL Student Research Review (RSRR) is continuing commendable success in the quest to promote legal education over a period now. The objective of RSRR is sharing of knowledge on current legal issues and to enhance the understanding of these issues through extensive research.

The current issue of the journal is on Taxation Law and it has received extensive participation and exchange of thought amongst the developing legal minds. In recent years taxation has come to be widely recognized as one of the most prominent and controversial topics in economic policy. Taxation plays a key role in business transactions and has the effect of making and breaking the business. The current era of globalisation calls for considerable research in Taxation Law which can play a facilitating role in our fast growing economy. Keeping in mind the significance of legal research in Taxation Law, RGNUL has always promoted the culture of academic deliberation and writing in its students.

RGNUL Student Research Review has achieved an unprecedented success by achieving new heights in quality of scrutiny involved in review and time bound delivery. Further, I would appreciate the hard work by students in making this journal internationally renowned, which has received contributions from across the India.

I would like to express my gratitude to all professionals and academicians who have joined to this initiative as a part of Peer Review Board and shared their enormous experience to the success of this journal. Further I would like to appreciate the efforts made by Dr. Anand Pawar, the Faculty Editor for providing guidance to the Student Editors. I congratulate the Editorial Board of RSRR and all the young scholars who took out time from their academics for this outstanding initiative and wish them success in all their future endeavors. Finally, I believe that the research papers will receive appreciation from the readers and experts; and will be beneficial to all concerned.

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RGNUL Student Research Review