

FOREWORD

It gives me immense pleasure to write the foreword for the third edition of the RGNUL Student Research Review (RSRR). I would like to take the opportunity to appreciate the efforts made by the students of RGNUL in the form of an Editorial Board for the successful completion of this edition. RSRR has inspired the young and innovative students to undertake legal research and articulate it in a comprehensible form. In the course of running the Review, the editors have not only learnt editing skills but also managerial skills.

I sincerely appreciate the effort of our student members of the Editorial board for their hard work and dedication because of which, it became possible to release this issue on time. They interacted with the leading academicians of this country, practicing advocates and other legal luminaries. Their support has been invaluable to us and I humbly thank them for the time they took out to review the articles that were submitted for consideration. I would like to take this opportunity to thank our contributors for their excellent work. This journal would not have been possible without the support that the student community all over the country has provided.

The Issue two of the third edition begins with the guest article from Dr. Vipin Kumar, Assistant Professor of Law, Rajiv Gandhi National University of Law, Punjab. He has very succinctly dealt with the concept of Place of Effective Management and the possible drawbacks associated therewith which require immediate attention.

Furthermore, the contributors have provided articles on a wide spectrum of topics, discussing on the interaction between international taxation and private international law, law on transfer pricing in India with reference to Double Irish Dutch Sandwich, and the issue relating to Value Added Tax (VAT) on building contracts whilst commenting on the case of *Larsen and Toubro Ltd. v. State of Karnataka*.

We would appreciate any further improvements in the journal as may be suggested by the contributors.

Dr. Anand Pawar
Faculty Editor