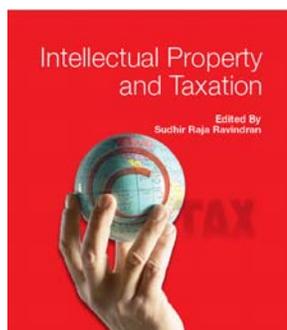


Intellectual Property and Taxation – Edited By Sudhir Ravindran



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This book, titled Intellectual Property and Taxation, is a comprehensive guide on the tax implications upon intellectual property. The book seeks to transpire the conundrums that exist when intellectual property comes under the purview of germane tax laws prevalent in India.

The book analyses the tax consequence of intellectual property transactions under the various dimensions of tax law prevalent in India. Different types of taxation namely customs law, sale tax, service tax, central excise and income tax have been dealt with to give an overall perspective of the subject matter. Implicit in a conceptual approach in that each chapter is independent with empirical literature focused on each type of taxation which includes aspects of tax incidence in respect of intellectual property.

The book presents seven chapters, each of which addresses different forms of taxation. This book brings together an author team with much practical expertise on intellectual property and taxation. Each chapter is authored in a manner to provide the general provisions of tax related legislation vis-à-vis their implications on intellectual property with excerpts of important cases and administrative pronouncements setting out the main aspects of taxation of intellectual property. This book serves as a ready-reckoner to students of law, legal practitioners and accountants.

About the Editor

Sudhir Raja Ravindran is an Attorney-at-law in India and Solicitor of England & Wales. He holds a BE (Mech) Degree from the University of Madras, a Masters Degree in Manufacturing Systems Engineering from the Warwick Manufacturing Group and Masters Degree in law (LL M) from the School of Law, University of Warwick. Mr. Ravindran has had varied specialised education in intellectual property from WIPO (Geneva), NALSAR University, Indian Institute of Management at Lucknow and Ahmedabad. He has also completed the 'Intellectual Property Specialization Program' jointly offered by the University of South Africa and WIPO, and the 'IPR Training Course for Patent Experts' conducted by the Japan Patent Office. He is a representative of ICC India in the Commission on Intellectual Property of ICC (Paris), and an individual Observer of the Intellectual Property Constituency of ICANN.

Praise for the Book

We find that the Book contains very valuable information about the Intellectual Property & Taxation. We shall keep the book in our library for reference by our Office Bearers and members and Industrial visitors to our library.

C. Muthusami – President

The Coimbatore District Small Industry Association

This will be a very useful book for us to refer on Intellectual Property Tax implications.

Bala J Raman – President

Congruent Solutions Pvt Ltd

I have gone through the book and found it is a wonderful creation by you which will be of benefit to the industry as well as the IPR Community

B.K. Bhuyan – Senior Manager Patent. R&D and SS Division

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"At the outset I congratulate you for an excellent initiative to bring out a book on Intellectual Property and Taxation. I had a cursory glance and found the book extremely useful.

Subodh Kumar – Head APTDC & IPR

Andhra Pradesh Technology Development & Promotion Centre

The book Intellectual Property & Taxation outlining the guidelines of tax and implication for Intellectual Property, I am sure is based on extensive research by the team of authors and will be a source of useful information for the users.

Vanitha Mohan – Executive Director

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