|  |
| --- |
| **Academic Performance** |

* Average Percentage (Till the Vth Semester): 69.25%
* Percentage (VIth Semester): 70.3%
* Higher Secondary (Class XII):86.5%
* Senior Secondary (Class X): 83%

|  |
| --- |
| **Areas of Interest** |

* Direct Taxation
* Competition Law
* Arbitration Law

|  |
| --- |
| **Work Experience** |

1. **KK Sharma Law Offices, Delhi** (June 13, 2016-June 28, 2016)

* Researched on the scope of ‘business’ u/S 2(13) of the of the Income Tax Act, 1961 and the difference between ‘income from property’ and ‘business income’.
* Researched on determination of taxable liability where Assessee (subsidiary company) sub-license to an independent company the patent rights licensed by holding company.
* Researched on the criterion for parallel pricing to qualify as a vertical agreement having anti-competitive effect u/S 3(1)(a) of the Competition Act, 2002.
* Researched on scope of the expression ‘enterprise’ 2(e) of the Competition Act, 2002 to include or exclude a coal auction committee formed by the ruling of the Supreme Court.
* Researched on the determination of ‘relevant market’ and the factors u/S 19(4) to establish dominant position u/S 4 of the Competition Act, 2002.

1. **Lakshmikumaran & Sridharan attorneys, Delhi** (May 16, 2016-June 10, 2016)

* Researched on the meaning and scope of the expression ‘Business Connection’ under Section 9(1)(i) of the Income Tax Act, 1961; and the difference between the fiction of ‘business connection’ and the concept of ‘permanent establishment’ under DTAAs.
* Researched on determination of taxation liability in case of any transfer of a capital asset of an ‘Association of Persons’ to a company in the course of succession.
* Researched on the conditions antecedent for educational institutions to claim exemption u/S 11 or 10(23) of the Income Tax Act, 1961 and whether generation of surplus in every previous year be a valid ground to deny the exemption.
* Researched on the limits on power of Assessing Officer to reopen the assessment u/S 147 of the Income Tax Act, 1961 on the basis of change of opinion/conclusion drawn in the earlier assessment proceedings.
* Assisted in drafting an application u/S 245C r/w S. 245E to the Settlement Commission for reopening the assessment proceedings.
* Presented a presentation on whether an Assesse can simultaneously select the different beneficial provisions under both the Income Tax Act, 1961 and the concerned DTAA.

1. **Mahendra Bhavsar & Co., Ahmedabad** (November 7, 2015 – December 5, 2015)

* Researched on the scope of expressions ‘inoperative’ and ‘incapable of being performed’ in relation to the arbitration agreement under Section 45 of the Arbitration Act, 1996.
* Researched on the validity of the arbitration agreement incorporated by reference to a previous contract under Section 7 of the Arbitration Act, 1996.
* Proof read the first statement on substance of dispute to be filed before the court u/S 8 of the Arbitration Act, 1996.
* Prepared a presentation on “The analysis of the Arbitration (Amendment) Ordinance, 2015.”

1. **S.V. Raju Associates, Ahmedabad** (June 8, 2015– June 28, 2015)

* Researched on the evidentiary value of the revenue record entries in deciding the title to the land under Section 12 of the Gujarat Tenancy Act and Agriculture Lands Laws (Amendment) Act, 2015.
* Researched on the jurisdiction of the courts in the case of dishonor of cheque under Section 138 of the Negotiable Instruments Act, 1881.
* Proof read an application for the anticipatory bail under Section 438 of the Criminal Procedure Code, 1973.

1. **Nanavati Associates, Patent and Trade Mark Attorneys, Ahmedabad** (May 18, 2015 - June 4, 2015)

* Prepared sheets for Trade Mark on word mark ‘start with’ class of Amul**.**
* Researched on the doctrine of ‘scenes-a-faire’ and its scope as a defence to copyright infringement.
* Attended the proceedings in Intellectual Property Appellate Board [IPAB], Circuit Bench sitting at Ahmedabad.

1. **City Civil and Sessions Court, Ahmedabad (**November 15, 2014 - December 16, 2014)

* Researched on the scope and extent of ‘indemnity’ under Section 124 and Section 125 of the Indian Contract Act, 1872.
* Researched on the status of agreement of bank guarantee in case of fraudulent primary contract by the beneficiary.
* Drafted a summary suit application for recovery of bad debt on bill of exchange under Order XXXVII, Rule 2 of Civil Procedure Code, 1908.

1. **Gujarat State Legal Service Authority, Ahmedabad** (December 2, 2013 – December 30, 2013)

* Assisted the member consultants of the Authority on advising the legal aid seekers on aspects of pension law, matrimonial disputes, and succession law.
* Joined the mobile van unit of the Authority on propagating the legal schemes/programmes in rural areas.

|  |
| --- |
| **Co-Curricular Activities (*Moots, Publications, Courses & Conferences)*** |

**Moots:**

* ***Winners***, 2nd ILS Pune Alternate Judgment Writing Competition, 2016.
* ***Runners up***, Surana and Surana Corporate Law (International Taxation) Judgment Writing Competition, 2016.
* ***Quarter Finals and Third Best Memorial***, Surana and Surana Corporate (International Taxation) Law Moot, 2016.
* ***Semi finals***, Lex Novitas Moot Court Competition, 2015.
* Scheduled to participate in the 7th Christ National Moot Court Competition, November 2016
* Scheduled to participate in the Commonwealth Moot (South Asian Chapter), November 2016.

**Publications:**

* Authored essay titled **“*The forgotten case of missing prisoners of war: An analysis of failed approach of the neighbours”*,** accepted for publication in Volume 5, Issue 11 of ‘*International Research Journal of Social Sciences (International Science Community Association)’,* (ISSN: 2319-3565)*,* 2016.
* Authored essay titled “***Violation of net neutrality: mistaken as the nemesis of free speech*”,** published in Volume 3, Issue 1 of ‘*Rostrum Legal Law Review*’, (ISSN: 2321-3787), 2016.
* Authored essay titled “***Right to be forgotten: Discerning the controversy and the way ahead***”, published in Volume 1, Issue 1, *WBNUJS Indian Journal of Contemporary Legal Affairs,* (ISSN: 2455-5231), 2015.
* Authored article titled “***Domestic Violence in India: International Framework- Are we in accordance*?”,** Published in Volume 1, Issue 1, *International Journal for Socio Legal Research*, (ISSN:2393-8250), 2015.

**Courses:**

* Completed Course on ‘International Finance: Double Taxation Avoidance Agreement and Income Tax’, by GNLU, 2016.
* Completed Advanced Programme in ‘Contract Drafting, Negotiation and Regulatory Compliance by Enhelion’, 2016.
* Pursuing Course on ‘Practice of International Commercial Arbitration’ by Rostrum Legal, 2016.

**Conferences & Seminars:**

* Presented a Paper titled ‘*Consumer Protection Act: Amelioration in Legislation and Implementation’* at a Seminar on Legal Protection of Consumers in a Global Economy- Recent Approaches and the Way Forward held at Law Faculty, Banaras Hindu Law University, 2013.
* Attended 8th Annual Intellectual Property Right Summit held at Ahmedabad Managament Association, 2015.

|  |
| --- |
| **Positions of Responsibility** |

* News Editor, Tax Section, Centre for Banking and Financial Laws, Gujarat National Law University (2015-present).
* Associate editor of blogs for Indian Journal of Contemporary Legal Affairs (2015-present).
* Member, *Centre for Law & Economics,* Gujarat National Law University (2015-present).
* Member, *Students’ Research Development Council ( Taxation laws)*, Gujarat National Law University (2015-2016).
* Member, Organizing Committee, *Gujarat National Law University International Moot Court Competition* (2015-16).

|  |
| --- |
| **Other Achievements** |

* Fourth Prize, 3rd Rostrum Legal Essay Competition, 2015.

Date: October 14, 2016. Place: Gandhinagar