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Impact of Double Taxation Avoidance Agreements on Transfer Pricing Dispute Resolution in India: An Empirical Analysis

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ABSTRACT: This paper will discuss how the Double Taxation Avoidance Agreements (DTAA) affect transfer pricing disputes in India with a particular attention to the Mutual Agreement Procedure (MAP). The study relies on the secondary sources available to analyse the trends in the dispute resolution, the success rate and efficiency of the process using data available in the Organization for Economic Co-operation and Development (OECD) MAP statistics of 2016 to 2024. The results show that MAP was a successful mechanism in transfer pricing disputes, especially during the period before 2020, when success rates were constantly high. Nonetheless, there has been observed change as of late years where the resolution time has been higher and the outcomes based on agreement have been decreasing. This notwithstanding, the resolution of disputes, on the whole, is immense when one takes into account the domestic remedies. The statistical analysis indicates a strong negative correlation between the resolution time and the success rate and this indicates the importance of efficiency. The research indicates that the efficacy of DTAA mechanisms is not in question but the performance is subject to the timely and effective implementation.

KEYWORDS: Double Taxation Avoidance Agreements, Transfer Pricing, Mutual Agreement Procedure, MAP, Dispute Resolution, India, Tax Efficiency

I. INTRODUCTION

In the present globalized economy, multinational firms are conducting business in various jurisdictions, making cross border dealings with other entities. Although this has boosted trade and investment across the globe, it has been a challenge in matters of taxation especially in transfer pricing. Transfer pricing is used to refer to the pricing that is used in transactions between related enterprises, and these may be manipulated in order to transfer profits to low tax jurisdictions. To deal with this, tax authorities use the arm length principle where they require the transactions to be priced in a manner that they were made by independent parties.

Yet, the variation in the interpretation of the various rules of transfer pricing by countries usually results into conflicts and tax burden as the same revenue is subjected to multiple types of taxation. To reduce this, nations sign up the Double Taxation Avoidance Agreements whereby they have certain provisions like the Mutual Agreement Procedure to solve such conflicts by collaboration of the taxation authorities.

DTAAs and MAP have become especially applicable in India due to the enhanced cross-border transactions and multinational operations. Irrespective of their significance, there are fears about their effectiveness, especially in resolution time and results. This paper examines whether mechanism of DTAA helped to resolve transfer pricing dispute in India based on MAP data of 2016 to 2024 with regard to both effectiveness and efficiency.

Research problem statement.

II. STATEMENT OF RESEARCH PROBLEM

The growing amount of transactions between countries has caused an escalation in transfer pricing controversies that poses a major threat of essential duplication of tax to multinational companies. ETA mutually beneficial. Double Taxation Avoidance Agreements seek to resolve this by such mechanisms as the Mutual Agreement Procedure. But it is also feared that these mechanisms are not very effective or efficient in practice, especially with reference to the time of resolution, the success, as well as dependence on alternative remedies. Little empirical data has been conducted to



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evaluate, in the Indian scenario, whether DTAA frameworks are effectively settling transfer pricing disputes hence the need to conduct a data-based assessment of their practical effectiveness.

III. REVIEW OF LITERATURE

The arm-length principle is the theoretical basis of transfer pricing in international taxation whereby the prices charged in transactions between related firms are supposed to be comparable to those charged between independent firms. It is this principle that forms the foundation of pricing regulations in the Income-tax Act of India and the OECD Transfer Pricing Guidelines. The institutional structures of Double Taxation Avoidance Agreements (DA), Mutual Agreement Procedures (MAP), Advance Pricing Arrangements (APA) are established to avoid the occurrence of two taxes, the provision of confidence, and dispute settlements between two jurisdictions. Modern literature suggests that profit-shifting motivation of multinational companies can be associated with the intensity of enforcement and the treaties, whereby more robust treaty networks and pre-filing pricing arrangements can help to decrease the occurrence of transfer-pricing disputes, as they have access to clearer benchmarks and risk mitigation avenues.

The available literature on transfer pricing controversy in India underscores the increased complexity in transactions that is being transacted across countries and also the changing role of treaty-based which can be used to resolve disputes. A number of researches have been conducted to establish the nature and determinants of transfer pricing disputes, especially in captive services and manufacturing sectors. As an example, Tandon and Damle (2019) measure dispute patterns through historical tax records and find that benchmarking methods and types of transactions are key factors but that transfer pricing adjustments continue to increase even following reforms of the administration. These results suggest that the intensity of enforcement and sector-specific features are very influential in determining the outcomes of disputes.

Other studies are also based on the effectiveness of the Double Taxation Avoidance Agreements and the mechanisms of the Mutual Agreement Procedure and the Advance Pricing Agreements. Chandra (2020) discovers that the MAP efficiency in India increased after the reforms associated with BEPS, with more big partners in the treaty joining. Equally, Hussain (2020) and Joshi (2021) show the importance of APAs in minimizing uncertainty and litigation, especially in treaty-congruent cases. This opinion is further supported by industry reports conducted by Deloitte (2024) and EY (2023), which indicate that companies that utilize APAs have a lower rate of disputes and a larger predictability of the tax position.

In a broader view, some of the studies highlight the significance of treaty networks and international coordination in determining the result of transfer pricing. According to the studies by Sharma and Iyer (2017) and Aggarwal and Mehta (2018), the high and extensive treaty coverage correlates with a decrease in litigation and lower adjustment intensity. The effects of BEPS and treaty reforms are investigated in more recent studies by Singh and Gupta (2022) and Verma and Nair (2021) where it is noted that modernized DTAA rules yield more predictable tax outcomes. On the whole, the existing literature statistics prove that DTAA and associated mechanisms are a vital factor in reducing disputes, yet their performance is conditioned by the implementation and efficiency of the administration.

IV. IDENTIFICATION OF RESEARCH GAPS

The literature available on transfer pricing and Double Taxation Agreement in India gives valuable information on patterns in disputes, the effectiveness of treaties and institutional mechanisms like MAP and APA. Though, a more detailed analysis shows that there are certain gaps that are directly related to the current research.

The key research gaps are as follows:

* Absence of current, post-2020 empirical research: The majority of studies limit their attention to the earlier years and especially to the years before 2019 and fail to reflect the recent developments in the MAP performance. The literature on the changes in dispute resolution trends during the post-2020 period is rather scarce and particularly concerning the success rates and the cases.

* Minimal emphasis on the efficiency measures: Although previous studies analyze whether disputes are solved, they do not adequately examine how efficiently they are solved. Other variables like resolution time, clearance rates, and case backlog changes are not given much consideration yet they are essential in determining the feasibility of MAP in practice.



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* Lack of statistical relationship study: The literature is mostly descriptive and does not study the relationship between important variables like time taken to resolve the cases, number of cases, and the success rate. A gap exists in the application of statistical measures in the determination of how these factors affect the effectiveness of the dispute resolution mechanisms.

* India-specific analysis deficiency: There occurs to be a paucity of research that monitors MAP performance in India over a prolonged interval utilizing time-series analysis. This limits the option of establishing pattern of trend, structure and patterns of dispute resolutions overtime.

The current research suggests these gaps by utilizing the recent data on MAP in India (2016-2024) and implementing the statistical and trend-based analysis to assess the effectiveness and efficiency of the DTAA mechanisms in solving transfer pricing disputes.

V. SCOPE OF THE STUDY

This research is aimed at analysing the usefulness of Double Taxation Avoidance Agreements in transfer pricing dispute resolution in India particularly in the context of the Mutual Agreement Procedure. MAP has been chosen as the main area of analysis as it is the most direct mechanism availed under DTAAs to settle on disputes which lead to double taxation.

The study only focusses on India and has a time span of 2016 through 2024. This time frame is especially topical since it claims the latest changes in the field of international taxation and the introduction of BEPS-related measures, as well as shifts in administrative practices. In the analysis, the study considers annual data on the cases of transfer pricing under MAP; the cases initiated, the cases resolved, the success rate and the time required to resolve such cases.

The interpretation relies on the statistical data based on the aggregation as opposed to firm or transaction level information. In this regard, the research does not seek to review personal case results or industry specific differences. Rather, it is concerned with determining the general trends and tendencies in dispute resolution within the framework of DTAA.

All in all, the research is restricted to the scope of assessment of the effectiveness and efficiency of MAP in the Indian environment and does not go further to the comparison with other nations.

VI. RESEARCH OBJECTIVES

The following objectives are the main ones that guide the study:

- To assess the efficiency of the Double Taxation Avoidance Agreements, especially the Mutual Agreement Procedure, in settling the transfer pricing disputes in India.
- As part of the research, this aims to determine the efficiency of dispute resolution under MAP in the measurements of resolution time and clearance of cases.
- To explore how important variables like resolution time and success rate relate to each other to gain insights into which factors have an effect on the outcome of dispute resolution.

VII. FRAMING OF RESEARCH HYPOTHESIS

Hypotheses used in this research are informed by the theoretical concept of international taxation and practical operation of Double Taxation Avoidance Agreements when it comes to solving transfer pricing controversies. As mentioned above, the issue of transfer pricing disagreement occurs because of varying interpretation of arm length principle in different jurisdictions resulting into a case of double taxation. Mechanisms of DTAA especially the Mutual Agreement Procedure would eliminate such disputes with a joint action by tax authorities.

Nevertheless, though the theoretical role of MAP is well-defined, its effectiveness and efficiency in practice need to be proved empirically. The current research thus develops several hypotheses to explore the various aspects of MAP performance such as the overall effectiveness, effectiveness, correlation between the important variables and the structural changes in the longitudinal perspective.



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The initial hypothesis revolves around the essential aim of the DTAA mechanisms that is resolving of disputes:

H0: MAP under DTAA is not a significant resolution of transfer pricing disputes in India.

H1: MAP with DTAA is a significant way of solving transfer pricing disputes in India.

Such indicators as the success rate, adjusted success rate, and the number of cases resolved are used to test this hypothesis.

The second hypothesis is looking at the effectiveness of efficiency as a factor that affects the outcome of dispute resolution:

H02: there is no significant difference in dispute resolution under MAP efficiency measures (resolution time, clearance rate)

H12: The indicators of MAP efficiency have a significant impact on the results of dispute resolution.

This will enable the study to determine whether the outcome of MAP depends on time consumption and number of cases cleared.

The relationship between resolution time and the success rate is particular to the third hypothesis:

H03: MAP success rate is not significantly linked with resolution time.

H13: Resolution time does not have a significant impact on MAP success rate.

This hypothesis is tested using statistical techniques such as correlation and regression analysis.

The fourth hypothesis will cover the change in the pattern of dispute resolution over time:

H04: MAP dispute resolution patterns have not changed significantly after 2020.

H14: The patterns of MAP dispute resolution differ significantly after 2020.

It is analyzed in terms of comparative analysis of the pre-2020 and post-2020.

Collectively, these assumptions offer a holistic approach to the analysis of the effectiveness, efficiency, and dynamic nature of the working of the DTAA mechanisms in settling transfer pricing disputes in India.

VIII. RESEARCH DESIGN

The research design embraced is quantitative and analytical research design, which entails the analysis of time-series data. The quantitative method of approach will enable an objective analysis of trends and correlation between the major variables associated with MAP performance.

The research design is premised on a secondary data gathered in the course of nine years (2016-2024). It is a time-series structure by which the study can discover patterns and trends of dispute resolution over time, as well as structural shifts.

The study is done through descriptive and inferential analysis. The study is summarized using descriptive analysis to reveal any trends in the cases initiated, cases resolved, success rates, and time to resolve. The correlation and regression analysis are under the inferential analysis to test the association between such variables as the resolution time and a success rate.

Comparative approach is also included in the design by breaking the study period into pre-2020 and after-2020 phases. The study can understand changes in MAP performance better.

IX. METHODS OF DATA COLLECTION & VARIABLES OF THE STUDY

The research will be entirely based on secondary data which is obtained based on statistics of OECD MAP and publicly available reports about transfer pricing in India. These sources present uniform and valid data on dispute resolution with mechanisms of DTAA.

The statistics gathered is the yearly information about transfer pricing cases processed in MAP. The information is organized in a way that it will record the volume and result of disputes, and the effectiveness of the decision-making process.

The major variables to be used in the study are:

Cases Closed: It is an indicator of the number of disputes that have been closed for the year.

Success Rate: It is indicated by the percentage of cases resolved through agreements.

Adjusted Success Rate: The adjusted success rate will include cases solved through domestic measures.



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Average Time to Resolve: It is the average time taken to close cases.

Clearance Rate: It is the ratio between the number of closed cases and the number of initiated cases.

Change in Cases: It indicates the difference between cases closed and cases initiated.

Such variables are combined to measure both effectiveness and efficiency of DTAA mechanisms in settling transfer pricing disputes.

X. TECHNIQUES OF DATA ANALYSIS

The research employs descriptive and inferential methods in the analysis of data gathered on the dispute on transfer pricing under the mutual agreement procedure. Since the dataset is made up of time-series data, 2016-2024, the analysis will involve the determination of trends, patterns and relationships between key variables.

Changes in the number of cases initiated and resolved during the year and the success rates and the time spent on the resolution are investigated with the help of descriptive analysis. This assists in the determination of the way the use and performance of MAP have changed over time. The data are summarized in a meaningful manner by use of measures like percentages, ratios, and averages.

Besides this, there are efficiency measures like clearance rate and net change in cases to determine the capacity of the tax authorities to handle the inflow and backlog of cases related to disputes. These indicators give an understanding of the performance of MAP operations.

To perform an inferential analysis, statistical methods are used, including correlation and regression. The strength and direction of relationships between variables in a correlation analysis (resolution time and success rate) is measured using correlation analysis. The analysis is done through regression analysis to determine the effect of resolution time on the probability of successful dispute resolution.

In general, the ability to analyze the effectiveness and efficiency of the mechanisms of DTAA is one that can be evaluated through the combination of these techniques.

XI. DATA ANALYSIS & INTERPRETATION

Table 1: Raw MAP Data Table

Year	Cases Started	Cases Closed	Average Time (Months)
2016	71	52	6.6
2017	121	95	7.91
2018	133	82	15.06
2019	184	115	18.48
2020	88	164	30.62
2021	62	167	39.28
2022	89	122	34.54
2023	54	92	35.78
2024	77	96	45.73

Table 2: Success Rate Analysis

Year	Success Rate (%)	Adjusted Success Rate (%)
2016	94.23	—
2017	90.53	—
2018	95.12	—



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2019	87.83	—
2020	41.46	89.6
2021	28.74	74.25
2022	45.9	68.03
2023	45.65	68.48
2024	67.71	72.92

Table -2 presents the success rate of MAP cases, which is a percentage of disputes that are resolved in mutual agreement between tax authorities. Even in 2016/2019, the success rate is relatively high, yet the situation deteriorates considerably after 2020. The adjusted success rate incorporates those cases which were solved by domestic remedies besides those which were determined by agreement. This gives a wider perspective of dispute resolution, as now despite the fact that the success of agreement based approaches is reducing, still a sizeable amount of cases are being solved by use of alternative means.

Table 3: Efficiency Metrics

Year	Clearance Rate (Closed/Started)	Net Change (Closed - Started)
2016	0.73	-19
2017	0.79	-26
2018	0.62	-51
2019	0.63	-69
2020	1.86	76
2021	2.69	105
2022	1.37	33
2023	1.7	38
2024	1.25	19

Table 3 shows the effectiveness of MAP based on the clearance rate and net change in cases. In the previous years, the clearance rate is less than 1 which means that the number of cases determined was less than the number of cases initiated, and there was a backlog accumulation. Nevertheless, starting in 2020, the clearance rate is above 1, which indicates that a greater number of cases were solved compared to the number of began cases, which led to a decrease in the number of pending cases. The positive net change in the later years further validates the fact that case clearance is getting better but this comes along with a rise in the time to resolution.

Table 4: Pre and Post-2020 Comparative Analysis

Metric	2016–2019 (Pre-2020)	2020–2024 (Post-2020)
Average Success Rate (%)	91.43	45.89
Average Adjusted Success Rate (%)	—	74.66
Average Resolution Time (Months)	12.01	37.19
Average Clearance Rate	0.69	1.77

Table 4 reveals the performance of MAP in 2020 and 2019 and shows a definite change in the trend of dispute resolution. The success rates are high, and the time to resolution is relatively low in 2016-2019, which means that results of agreements are efficient. By contrast, after 2020 the success rates decrease and the time of resolution in the post-2020 period grows tremendously. Clearance rates are however better which implies better management of the



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backlog. This reflects a shift in the operations of MAP with the challenges of efficiency existing alongside better disposal of cases.

Table 5: Correlation Matrix

Variables	Correlation Coefficient
Average Time vs Success Rate	-0.8
Cases Closed vs Success Rate	-0.77
Cases Started vs Success Rate	0.61
Average Time vs Cases Closed	0.54

Table 5 shows the relationship between important variables in the performance of MAP. The correlation between average resolution time and success rate is of high negative value, which can be interpreted as longer the resolution time, the worse the agreement-based results. Furthermore, the fact that cases closed are negatively correlated with the success rate indicates that the higher the cases are disposed, the higher the chances of success using mutual agreement. The moderate positive correlation between cases starting and the success rate shows that the higher the MAP is used the higher is not the negative impact on the results in preceding years.

Table 6: Regression Analysis Results

Variable	Coefficient
Intercept	104.81
Average Time	-1.48
R ²	0.65
p-value	0.009

The findings of the regression analysis carried out to investigate the correlation between average resolution time and success rate of MAP cases are shown in Table 6. The regression model is based on the success rate as the dependent variable and average resolution time as the independent variable.

The average time coefficient is -1.48 suggesting a negative correlation between the two variables. This implies that with a one-month increment in the average time taken to solve a MAP case, the success rate declines by an average of 1.48 percentage points. This is a very important observation, because it implies that the delay in resolving the dispute problems directly lessen the chances of agreeing mutually among the tax authorities.

The change in the resolution time was sufficient to explain about 65 percent of the variation in the success rate as indicated by the value of R-squared of 0.65. This indicates a somewhat high explanatory capacity of a single independent variable based model, particularly given the small scale of the data.

The p-value of 0.009 also supports the fact that the correlation of the resolution time with the success rate is statistically significant at the conventional levels. This means that the relationship observed could hardly have been due to chance, and can be termed as being reliable.

All in all, the outcome of the regression analysis shows that the efficiency, especially the time spent to solve the conflicts, is critical to the effectiveness of MAP under DTAA. The longer the resolution time, the less likely it is that the results of achieving effective agreements, which confirms the relevance of enhancing procedural efficiency in settling international tax disputes.



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XII. RESEARCH OUTCOME AND FINDINGS

Procedure, plays a major role in settling transfer pricing controversies in India. It has been analysed that a considerable percentage of the disputes are resolved successfully, especially during the pre-2020 period when agreement-based success rates were regularly high. In the post-2020 era, despite the drop of the agreement-based success rates, the adjusted success rates signal that disputes are still solved through the combination of mechanisms, among which are the domestic remedies.

The results also reveal that efficiency is critical in deciding whether dispute resolution is effective or not. This trend in the average resolution time in the past years is indicative of a drop in efficiency and the statistical analysis indicates that there is a strong negative correlation between the resolution time and the success rate. This implies that delays in the resolution process minimise the chance of attaining results based on agreements.

Simultaneously, the research notes that the clearance rates have already improved, which implies that tax authorities have been successful in clearing the backlog by closing more cases than they introduce to it. This is indicative of a change in administration towards dealing with cases, although this could be at the expense of an increased time taken to resolve.

The second important result is the determination of a structural change in a dispute resolution pattern after 2020. The reduction of the rates of the success achieved by agreements, accompanied by an increase in the adjusted success rates and better clearance rates, implies that a shift towards a more diversified dispute resolution framework is underway.

With these results, all the conjectures made in the study are held. The findings prove that MAP is an important way of solving a transfer pricing disagreement, efficiency parameters make a difference, time in resolution affects a success rate and the pattern change in dispute resolution is notable over a time span.

XIII. CONCLUSION

The conclusion of the study is that the Double Taxation Avoidance Agreements are important in settling the transfer pricing issues in India. The indication is that MAP has been very successful in the preceding years, with good success levels and effective resolution periods.

Nevertheless, over the past trends, there has been a change in the operation of MAP, where longer resolution time and less dependence on the outcomes based on agreements have characterized the functioning of the MAP. Nevertheless, the system of dispute resolution as a whole remains effective, with alternative machinery supporting this like domestic remedies.

The results emphasize the necessity of enhancing the effectiveness of the procedures and changing the dynamics of disputes. To ensure the effectiveness of DTAA mechanisms in the future, it will be necessary to strengthen the administrative capacity and improve the international coordination.

On the whole, the research can be used to affirm that even though DTAA frameworks are very essential in settling transfer pricing disputes, their success solely relies on its structure and how the framework is carried out in reality.

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