Orientation Session
M.A (International Taxation)

BATCH OF 2023-25

About the Programme

- Engage with the nuances of international taxation
- Provide an Indian context to international taxation
- Challenge an unproblematised acceptance tax treaties
- Study tax treaties under the lens of a developing country

Scheme of the course

- **Semester 1 Foundations of International Tax Treaty**
- Understanding International Tax Treaties and Treaty Interpretation
- Scope of Tax Treaties
- Residence for Treaty Purposes
- **Semester 2 Tax Treaties Part I**
- **Semester 3 Tax Treaties Part II**
- **Semester 4 Challenges and Future of Tax Treaties**

Evaluation

- 30 Marks Project and 70 Marks Exam
- Projects- Essay/Note or Comments

- In order to clear the paper:
- a minimum of 50% marks or the equivalent grade, i.e., B in every subject is required
- Submission of assignment is mandatory
- The result will be declared as ‘W’ i.e ‘withheld’ if one has cleared the paper but not submitted the project

Grades

Percentage of Marks	Grade	Grade Value
90 and above	O+ (Exceptionally Outstanding)	10
85 – 89	O (Outstanding)	9
80 – 84	E+	8.5
75 – 79	E (Excellent)	8
70-74	A++	7.5
65-69	A+	7
60-64	A	6.5
55-59	B+	6
50-54	B (Pass)	5.5
Below 50	F(Fail)	0

- Repeat Exams
- Recounting- Request in writing to the Director, DDE
- Re-evaluation- Apply in writing along with the re-evaluation fee within 15 days from the date of declaration of results. A change in the original score shall be made only when, upon re-evaluation, the change is FIVE marks.