DECLARATION BY CANDIDATE

I, Vipan Kumar, certify that the work embodied in this thesis titled “A Critical Analysis of International Tax Evasion Disputes” is my own bonafide research carried out by me under the supervision of Professor Dr. Gurjeet Singh and the co-supervision of Professor Dr. D.J. Singh at Rajiv Gandhi National University of Law, Punjab. No part of this thesis has ever been submitted for award of any other degree, diploma, fellowship or any other title, what so ever.

I declare that all references taken from the previous works of other scholars and authors have been acknowledged at whatever places their work have been cited in the text and body of the thesis.

I further certify that I have not willfully lifted up others work, paragraph, text, data, result etc. etc. reported in journals, books, magazine, reports, dissertations, thesis etc. etc. or available at websites and included them in this thesis by citing them as my own work.

Place: Patiala
Date:

Attested By:

Prof. Dr. Gurjeet Singh
(Supervisor)

Prof. Dr. D. J. Singh
(Co-Supervisor)