ACKNOWLEDGMENTS

The completion of research work for a doctoral degree is just like accomplishing certain spiritual heights. In spirituality, a person begins his journey from *nashwar sansar* (the materialist world) and tries to concentrate on a particular point which in turn opens gate for a new world called *brahmlok*. Similarly, in a doctoral work, a researcher begins his journey from a chosen field of study and tries to concentrate on a particular aspect which in turn opens gate for a new world called academic world. A lot of things are heard, seen and experienced during both of these journeys. However, both of these are accomplished with the indispensable support and guidance of one’s gurus. Lastly, both of them terminate leaving behind a sense of contentment and of stability; a state of enlightenment and many other feelings which cannot be described in generic terms.

The academic journey for the present work began with the initiation of my relation with the subject of taxation law after completion of the degree of bachelor in laws and starting legal practice on taxation side. This event may appear to be a normal affair for a person who has earned certificate of practice in law with a family background who are practicing on taxation side. However, the normal event was made special due to the experiences and interactions with three great souls, namely, Mr. H.O. Arora, Mr. Gurpreet Singh Grover and Mr. Gulshan Kumar Goyal (my father), all of whom are the practicing advocates on the taxation side. They ignited my mind by explaining the various intricacies involved in the taxation law which further enhanced my academic hunger for the subject.
This academic hunger urged towards getting admission into Master of Laws course after qualifying as the Solicitor of England and Wales. My obvious choice for dissertation at master’s level was made in favor of study on the non-resident taxation in India. However, a problem was faced when search for a supervisor on taxation topic began. The ‘search’ soon became a ‘hunt’ and, thereafter a ‘haunt’ as most of the supervisors refused to guide when they found that the topic was a specialization in taxation law.

The bitter experience of getting refusal from a number of persons to guide on a taxation related topic gave birth to a thought. This thought later on terminated into a research paper titled “Inadequacy of Research in Taxation Law”, which stands published in a conference book. However, situation changed and a savior soul named Dr. Shiv Kumar Dogra who is presently working as faculty member at the Punjab University Regional Center at Ludhiana agreed to supervise. The thoughtful experiences which were shared with him while working on the LL.M. dissertation hauled further into academic thirst and I decided to go for a doctoral degree after completion of the master’s course.

The search for universities which offer doctoral degree in law began with the help of my father and Mr. Gurpreet Singh Grover which landed me in an institution of academic excellence, namely Rajiv Gandhi National University of Law and feet of my mentor Professor Dr. Gurjeet Singh. The electrifying ambience of this new university which was charged by radiations it got from the source of energy - its Vice-Chancellor and my mentor, further attracted me towards the doctoral program in general and towards academic world in particular. The magnetic effect was so strong that later on a decision was made to shift permanently and devote all my energies to research and teaching.

The selection for doctoral program was made through a written exam
followed by an interview where experts from different universities were present. During this interview process, the personality of one of my interviewer was so captivating that my mind deliberated upon an idea. The idea was to request this charismatic soul named Professor Dr. D.J. Singh for providing guidance in doctoral work. After a few days, results of the Pre Entrance Exam were announced with a jackpot as teaching assignment was also offered along with the admission to the doctoral program. The topping on the icing came when both Professor Dr. Gurjeet Singh and Professor Dr. D.J. Singh quite generously agreed to be my mentors.

From this point, the entire world got shrink to a particular point of the study which I had opted for the doctoral programme. The deliberations, discussions, suggestions and teachings which were made by my mentors changed my entire thought process and approach towards a research topic. Few workshops on research methodology which were sponsored and organised by the Indian Council for Social Sciences Research and suggested by my mentor Professor Dr. Gurjeet Singh helped a lot for teaching in general and research in particular. The dual combination of qualitative and quantitative research which I got in shape of my mentors shall be cherished and remembered throughout my academic career. I shall ever remain indebted to them.

Rajiv Gandhi National University of Law, an institution which has made a mark amongst all other national law universities in India within a short period of time has provided me with indispensable resources in the shape of library services, online databases and necessary infrastructure for completion of this work. The two great souls who are behind the entire set up and development of this institution namely Prof. Dr. Paramjit Singh Jaswal and Prof. Dr. G.I.S. Sandhu has made this uphill task a pleasant and rich learning experience. An important role has also been played by the valuable inputs which were given by them and other experts during the yearly seminars and presentations on
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