ACKNOWLEDGEMENTS

It would not have been possible to do this task of writing the thesis without the help and support of the kind people around me to only some of whom it is possible to give particular mention here.

I am extremely grateful to my Guide Dr. Ramesh Associate Professor of Law, Department of Studies and Research in Law, Manasagangothri, and Mysore for the valuable guidance and co-operation extended to me right from the beginning of this work. He has spent his valuable time in going through the thesis work, giving suggestions and encouraging when I am at desperate stage of helplessness in writing the thesis. He has indeed, been a source of strength to me, not only as a guide but also as an ideal human with clear thought in his mind and good motivator. His suggestions and critical appraisal of the work and articulation of ideas while going through the draft have been of immense value and help in bringing out this research work.

My special thanks are due to the Scholarly person Dr. P Ishwar Bhat Vice Chancellor of National Juridical Institute of Law Kolkata who was continuous support and inspiration and valuable thoughts in this endeavor.

I take this opportunity to thank Dr. C K N Raja (Rtd) Dean of Law and Dr. H K Nagaraja Visiting Professor of National Law School India University Bangalore who are constantly encouraging me right from the beginning to do some work in law and their valuable suggestion timely guidance during the course of this work. At the same time I also extend my sincere thanks to all the Faculty Members of the Post Graduate Department of Studies and Research in Law, Manasagangothri, Mysore to Dr. C Basavaraju, Professor & Dean of Law Department & Registrar University of Mysore, Dr M.D. Krishna Associate Professor in Law,(Retd) Dr. T R Maruti Chair person and Head of the Department of Law and Dr. Suresh Benjamin Assistant Professor in law, Manasagangothri Mysore for their support and encouragement given during the course of this work.

I also express my heartfelt gratitude to Sri B S Ravikumar FCA chartered Accountant & Sri Satish FCA Chartered Accountant for their valuable suggestions and resource fullness in providing various materials on the subject Transfer Pricing.
Their valuable guidance and suggestions and discussions made me to go through the subject in a detailed way to acquaint with the latest facts and figures for which I am always thankful.

I express my gratitude to following my colleagues but for their help I would not have completed my work, Sri Naveen Chandra C B, Sri Ramesha K and Sri Gagan K. Research Scholars Department of studies in Law Mysore for their timely help and cooperation in typing, making alignment and all miscellaneous work in this endeavor.

I sincerely owe my gratitude to the following institutions for allowing me to make use of their Library facilities. Sri Ramasesh Chief Librarian Mysore University Library Manasagangothri Mysore for his kind help. Also I express my gratitude to the Library staffs of National Law School of India University, Bangalore, and my colleagues at Direct Taxes Regional Training Institute Bangalore for their kind help in sharing the Books, Journals and relevant materials.

I express my sincere gratitude to my colleagues, Dr Mudduraj, for his timely support in getting the material and to Sri Sunit Justin in making relevant graph, charts and other materials to this thesis.

Words will be very less if I would not have shown my respects and devotedness to my father Sri V Govinda Rao who inspired with patience when I was in desperate stage and made me to dedicate towards this work and my mother Smt Susheela Govinda Rao for her motherly support.

I am very much indebted to my better half Smt Rekha J N who has shared all my pains and problems with her frequent illness and her assistance and spiritual support made me to complete the process of writing the thesis without which I could not have attended the work properly. Also I am to mention my son Prabhanjan R who has on his own helped me without troubling much for his carrier and also to all my well-wishers, friends who are behind me to my endeavor to complete this work.

Place Mysore

Date

(RAGHU G)