



# HIMACHAL PRADESH NATIONAL LAW UNIVERSITY SHIMLA

TWO-DAY  
INTERNATIONAL CONFERENCE  
ON

# TAX REFORMS IN INDIA: PROSPECTS & CHALLENGES

FEBRUARY 27-28, 2026

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ORGANISED BY

HPNLU CENTRE FOR BUSINESS LAW AND ECONOMICS

16 MILES, SHIMLA-MANDI NATIONAL HIGHWAY, VILLAGE GHANDAL, PO.  
SAKARAH, DHAMI, SHIMAL 171014. HIMACHAL PRADESH



# **HIMACHAL PRADESH NATIONAL LAW UNIVERSITY, SHIMLA**

[16 Miles, Shimla-Mandi National Highway, Vill. Ghandal, Po. Sakarah, Dhami,  
Dist. Shimla-171014, Himachal Pradesh]

**Two-day International Conference on**

## **TAX REFORMS IN INDIA: PROSPECTS AND CHALLENGES**

**(February 27-28, 2026)**

**(Organised by HPNLU Centre for Business Law and Economics)**

### **1. About the Conference**

India's tax reforms are often conceived and have been limited to the rationalisation of tax rates. There have been some attempts previously, whereby reforms were introduced to streamline the tax administration; however, the majority of these were only intended to activate greater flexibility in the administration. There has been either minimal or no attempt to examine and reform the tax system, whereby the much-desired, constitutional ideal of economic justice could be achieved.

Over the past three decades, the Indian tax system has witnessed radical reforms. The reforms, beginning with the introduction of service tax during the 1990s, and later by using technology in tax administration, gave the tax system a new lease of life. Over the past few years, India has undertaken significant tax reforms aimed at simplifying its direct and indirect tax system, increasing compliance, reducing litigation, enhancing ease of doing business, and thereby boosting economic development. These reforms include the historic Goods and Services Act, 2017 and now the Income Tax Act, 2025.

India, which is full of diversity and socio-economic contradictions, requires a robust tax system that can assist the country not only in collecting adequate revenue for the survival of the economy and giving a push to growth, but at the same time requires a tax model that can be helpful in addressing the mounting inequalities amongst sections of the society. India's tax system requires a comprehensive re-look to ensure tax-fairness and tax-justice, without derailing the model of development adopted since the 1990s. Thus, the tax reforms should now primarily be intended to bring socio-economic justice by addressing challenges experienced at multiple levels vis-à-vis reforms in tax rates, tax administration, and the use of technologies ensuring compliance. Motivated by multiple goals such as reducing the burden on taxpayers by rationalising the tax rates, especially for the middle class and MSMEs, broadening the tax base to have greater revenue, and promoting transparency by use of technologies, including digitalisation.

While these tax reforms are promising, there are several issues that are unaddressed and require further deliberations. This includes broadening of the tax-net and thereby reducing the fiscal deficit; bringing equity & inclusivity so that the tax burden does not shift unfairly onto lower-income households, etc. Reforms are further required to curb and rationalise the priorities of tax administration.

All these complex and emerging issues necessitate discussion on the very path of tax reforms adopted in recent years, that too in the light of the tax reforms and related developments, both at the domestic and international fronts. The conference has been conceived as a platform to discuss these issues among eminent scholars and practitioners in the concerned fields.

## **2. Proposed Sub-themes:**

- 1- Tax Reforms in India: Reflections from History
- 2- Tax Reforms: Continuity and Change
- 3- Reflections of the Constitutional Spirit in the Tax Reforms
- 4- Progressive Taxation
- 5- The Political Economy of Tax Reforms
- 6- Tax Reforms: The Economic Discourse
- 7- Tax Reforms: From the perspective of Trade and Commerce
- 8- Tax Reforms and International Taxation
- 9- Tax Reforms and the International Trade and Investment
- 10- Reforms in the Administration of Taxes
- 11- Tax Reforms: A Journey from Use of Intent/Cyberspace to Artificial Intelligence
- 12- Tax Reforms: A Human Rights Perspective
- 13- Impact of Tax Reforms: The Rural vs. Urban Discourse

## **3. Who May Participate?**

This conference is designed to facilitate interdisciplinary and multidisciplinary approaches to the prevailing issues in taxes. Contributions from all those engaged in research from the concerned disciplines, such as History, Political Science, Economics, Sociology, Law, International Trade and Investment, and Human Rights, etc., are welcome.

## **4. Submission of Abstract/Paper and Registration Guidelines**

Submissions of Abstract/Full Papers are invited from academicians from the field of law, economics, commerce, social sciences and other related disciplines. The word limit for the abstract is 800-1500 words, with 6-7 keywords, and must be without any footnotes. The submission must be in English and in MS Word format only. While preparing the

abstract, contributors are suggested to be guided by the key themes prescribed above and must include a clear indication of the objectives, methodology, major results, and implications of the said work. Every abstract must be accompanied by a cover page containing the name, affiliation, and contact details of the author(s). Each submission can be of more than one author, but not beyond three, and the first page of the abstract/paper must provide the details of the co-author/s also.

The full paper should be typed in Times New Roman, 12 font size with single spacing and alignment “justify”, and the footnotes should be in Times New Roman, 10 font size with 1.0 line spacing and alignment “justify”. Footnotes should be used for citations following the [HPNLU Citation](#) style only.

All abstracts/papers shall be subject to review, including similarity/AI check, and only those abstracts/papers approved by the reviewers will be selected for the final presentation at the conference. Paper presentation *in absentia* shall not be considered. Full papers with an opportunity for publication in an edited book will be invited from selected presenters after the conference, and details of the same will be shared later.

## 5. Registration Fee

Sr. No.	Description	Fee (Rs.)
<b>Indian Participants</b>		
1	Registration Fee for Academician / Policy makers/ Industry Experts, etc. (without accommodation)	3000/- per person (every co-author-2500/)
2	Registration Fee for Academician / Policy makers/ Industry Experts (with accommodation)	5000/-per person (every co-author 3500/-)
3	Registration Fee for PhD. Scholars	1500/- per person
4	Registration Fee for Students	1000/ per person
5	Only Participation (without accommodation, etc.)	500/- per person
<b>International Participants</b>		
6	Registration Fee for Author/Co-author (with accommodation)	\$ 250 (US) per person
7	Registration Fee for Co-author (without accommodation)	(every co-author \$ 150/-)
<b>NOTE:</b> <ol style="list-style-type: none"> <li>Each co-author is required to register separately.</li> <li>Except for scholars and students, the accommodation will be provided on a twin-sharing basis only.</li> </ol>		



3. Accommodation for scholars and students may be provided, subject to availability and at the rate of 1500/- per person, on a two/or three-sharing basis.
4. Participants are advised to expedite registration so that accommodation-related arrangements can be made.
5. Participants coming with family/friends are advised to arrange their accommodation on their own.
6. No TA/DA shall be admissible in favour of the participants.
7. Certificate of Presentation or Participation will be provided accordingly.

## 6. Abstract Submission

Google Form Link for Abstract Submission-  
<https://forms.gle/JN5RBpGAjPspXgyo6>

## 7. Time-Line

Description	Last Date
Receipt of Abstract	November 15, 2025
Receipt of Full Paper	January 30, 2026
Date of Registration	November 16-25, 2025
Inauguration of Conference	February 27, 2026
Valedictory Session	February 28, 2026

## 8. About the Organisers

The Himachal Pradesh National Law University, Shimla (HPNLU, Shimla) was established by the State Government in the year 2016, by an Act of the Legislature (Act 16 of 2016). The University started functioning on October 5, 2016. The University inducts students through the Common Law Admission Test (CLAT) for its Under-graduate [B.A.LL.B. and B.B.A.LL.B.-Hons. (Five-Year Integrated Course)] and the Post-graduate [One-year LL.M.]. The University also offers Doctor of Philosophy (PhD) and Post-Doctorate Programmes (LL.D.).

Located in the geographical terrains of the Himalayas, HPNLU, Shimla, is one of the best places for studying law in India. The University focuses on the holistic development of students in the legal system, topographies of law-making, legal practice, and administration. The institution has attracted an excellent set of teachers from all over India. The University is committed to providing interdisciplinary and practical/application-based legal education, and towards that, has established different

centres, including the HPNLU Centre for Business Law and Economics. The Centre has been working in the area of Business Law and Economics, and apart from conducting numerous academic and extension activities, the Centre has been actively publishing the *HPNLU Journal of Law, Business and Economics* [ISSN: 2584 0436] along with a special journal on tax law, i.e. *HPNLU Journal of Tax Law* [ISSN:2584 0428].

The present conference is organised by HPNLU, Centre for Business Law and Economics.

This event is an inclusive interdisciplinary discourse that aims to bring together people from different areas and interests to share ideas and explore the contemporary challenges in India's Tax reforms. This will also help to create a national network in connection with the various research think tanks working on contemporary tax-related issues. The deliberation on the issue by various experts, faculties, economists and social scientists, as well as the research scholars, will be compiled as conference proceedings and will be published, and further, the document will be made available for future policy making.

#### 9. Organising Committee:

Sr. No.	Name	Department	Designation
1.	Hon'ble Mr Justice Gurmeet Singh Sandhawalia	Chief Justice, High Court of Himachal Pradesh & Hon'ble Chancellor, HPNLU, Shimla	Patron In-Chief
2.	Prof. (Dr) Priti Saxena	Hon'ble Vice Chancellor, HPNLU, Shimla	Patron
3.	Prof. (Dr) Alok Kumar	Registrar, HPNLU, Shimla	Chairperson
4.	Prof. (Dr) Girjesh Shukla	Himachal Pradesh National Law University, Shimla	Convener
5.	Dr Santosh Kumar Sharma (Associate Professor)	Himachal Pradesh National Law University, Shimla	Co-convener
6.	Dr Hari Chand (Assistant Professor)	Himachal Pradesh National Law University, Shimla	Member
7.	Dr Praveen Kumar (Assistant Professor)	Himachal Pradesh National Law University, Shimla	Member
8.	Dr. Arun Klair (Assistant Professor)	Himachal Pradesh National Law University, Shimla	Member

**Convener**

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**Co-convener**

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**Director**

**HPNLU Centre for Business Law and Economics**

