



# CERTIFICATE

(Research Paper Presentation)

This certificate is awarded to

Dr. Karthikeyan (Author) of VISTAS

For his/her presentation of the paper titled

"Intra- Group services in transfer pricing: persistent controversies, Emerging tax reforms and the policy imperatives for India"

and participation in the ICSSR-sponsored Two-Day International Conference on "Tax Reforms in India: Prospects and Challenges", organised by the HPNLU Centre for Business Law and Economics, Himachal Pradesh National Law University, Shimla, held on 27-28 February 2026.

**Convener**  
Prof. (Dr.) Girjesh Shukla

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