

# **TAXMANN<sup>®</sup>**

Tax And Corporate Laws of INDIA

## **MAKE RESEARCH EASIER WITH TAXMANN**

Offering The Largest Online Database on COMPETITION LAW

# ABOUT TAXMANN

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- ▶ Taxmann is the leading publisher on Tax & Corporate Laws in India
- ▶ We also maintain the largest and the most accurate online database on Direct Taxes, GST (including Excise, Service Tax and State VAT Laws), International Taxation, Company Law, FEMA, Banking & Insurance Laws, Competition Law, Insolvency & Bankruptcy Code, Accounts and Audit and Indian Acts & Rules
- ▶ We have developed the prestigious National Website of the Income-tax Department and continue providing it with updated content
- ▶ Our Products include:
  - In-Print Books/Journals
  - Online Legal Database/Website
  - e-Books and Web Commentaries
  - Tax Compliance Tools
  - Taxmann App for iOS & Android devices.

# AGENDA

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## 01. COVERAGE

# COMPETITION LAW – TOTAL COVERAGE.



Case Laws

Circulars &  
Notifications

Acts

Articles

Rules

Commentaries

Forms

# COMPETITION LAW– CASE LAWS (Database)

- ▶ **COMPETITIONLAW.TAXMANN.COM** has a database of more than 600 judgments, and all important judgements are reported on a real time basis

Supreme Court

High Courts

Various Tribunals  
(CCI)

Appellate Tribunals  
(CAT/NCLAT)

- ▶ Covers database of judgments on Competition Law
- ▶ **COMPETITIONLAW.TAXMANN.COM** covers almost all cases reported in the leading journals,
  - **taxmann.com**
  - **SCL**
  - **Comp Case**
  - **CLA**

# COMPETITION LAW– CASE LAWS (Search)

Every case law has been tagged with more than 10 meta tags for quick and pin-pointed result and for better accuracy

## Meta Tags

Courts and  
Benches

Sections

Year wise

Date of  
Decisions

Number of  
Parties

Appeal  
Number

These meta tags can be used independently or in conjunction with other inputs

# COMPETITION LAW– CASE LAWS (Integration)

[2018] 98 taxmann.com 6 (SC)

CCI: Where there was no sufficient evidence to hold that there was any agreement between appellant suppliers of Liquefied Petroleum Gas Cylinders for bid rigging and appellants had been able to discharge onus that parallel behaviour was not result of any concerted practice, orders of lower Authorities holding appellants guilty were to be set aside

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[2018] 98 taxmann.com 6 (SC)  
 SUPREME COURT OF INDIA  
 Rajasthan Cylinders & Containers Ltd.  
 v.  
 Union of India  
 A.K. SIKRI AND ASHOK BHUSHAN, JJ.  
 CIVIL APPEAL NOS. 3546, 4280, 4346 OF 2014 & OTHS. †  
 OCTOBER 1, 2018

Section 3 of the Competition Act, 2002 - Prohibition of agreements - Anti-competitive agreements - Appellants/bidders were manufacturers of gas cylinders of particular specification which were needed for use by three oil companies IOCL, BPCL and HPCL - IOCL had floated a tender for supply of Liquefied Petroleum Gas (LPG) cylinders - CCI initiated investigation in case of all appellants - During investigation, DG found that identical bids were quoted by appellants in a particular pattern in almost all States - CCI, on basis of DG report concluded that appellant suppliers of LPG cylinders had indulged in cartelization, thereby influencing and rigging prices, thus, violating provision of section 3(3)(d) - CCI, as a result, imposed severe penalties in form of fines under section 27 - COMPAT, upheld these findings of CCI, but reduced penalty - It was observed that there was an active trade association of appellants and a meeting of appellants had been held just before submission of tenders and there were identical bids despite varying cost, all these factors suggesting that there was collusive bidding - However, only 19 appellants had attended that meeting and many others were not even members or did not attend meeting - In spite thereof, even they quoted almost same rates as one who attended meeting - Thus, it could be inferred that reason for quoting similar price was not meeting but something else - Further it was noted that final prices for contract were negotiated by buyers and there were only three buyers in market for manufacture of LPG cylinders and if these three buyers did not purchase from any of appellant, that particular appellant would not be in a position to sell those cylinders to any other buyer - Whether in such a situation, where there were only few buyers in market, parallel pricing simplicitor would not lead to conclusion that there was a concerted practice - Held, yes - Whether there had to be other credible and corroborative evidence to show that reduction in price would swiftly attract customers of other two or three rivals, effect upon whom would be so devastating that they would have to react by matching cut - Held, yes - Whether since there was no sufficient evidence to hold that there was any agreement between appellants for bid-rigging and appellants had been able to discharge onus that parallel behaviour was not result of any concerted practice, orders of lower Authorities holding appellants guilty were to be set aside - Held, yes [Paras 87, 88, 91, 95, 96 and 103]

FACTS

■ The appellants were manufacturing gas cylinders of a particular specification having capacity of 14.2 kg which were needed for use by the three oil companies in India, namely, Indian oil corporation limited (IOC)

See More

See More

## See More' Feature

Every case law comes with a unique tool i.e., 'See More' about this case which helps you to identify the:

- ▶ Cases referred to i.e., the other cases referred to in the given case
- ▶ Forward case references i.e., the cases in which the given case is referred to
- ▶ Cases on this section i.e., the other cases pertaining to the same sections to which the given case relates to
- ▶ Sections involved i.e., the sections which are relevant in the given case



# COMPETITION LAW– CASE LAWS (Integration)

The image displays a user interface for 'Circulars & Notifications'. On the left, there are two smaller panels, each with a 'Refine Instantly' toggle. The top-left panel shows the toggle as 'Off', while the top-right panel shows it as 'On'. A red line connects the 'Off' toggle in the top-left panel to the 'Off' toggle in the main interface on the right. The main interface features a search bar, a 'Refine Instantly' toggle (circled in red), a search icon, and several dropdown menus for filtering results. At the bottom, there are 'Apply' and 'Reset' buttons.

Circulars & Notifications

Refine Instantly  Off

Choose Category :  
All

Number : Year :  
All

Section of Competition Act :  
All

Apply Reset

- ▶ To see the results for a particular set of parameter, switch off the function 'Refine Instantly'.
- ▶ To get the most relevant result, switch on the 'Refine Instantly' button and see relevant results after every selection

# COMPETITION LAW– CASE LAWS (Integration)

Circulars and notifications: [Notification S.O.482 \(E\) dated 4-3-2011](#)

Notification S.O.482 (E)

#### Other Cases which refer to this notification

(1) Thomas Cook (India) Ltd. vs. Competition Commission of India

[\[2015\] 61 taxmann.com 61 \(CAT\)](#)

- ▶ See the list of all cases which referred to a particular circular or notification
- ▶ Click on the link, a pop-up window displays the link to read the relevant circular or notification and also the list of other cases that refer to a particular statute

# COMPETITION LAW– CASE LAWS (Integration)

- ▶ An updated database of Acts, Rules, Forms, Commentaries and Articles
- ▶ A vast collection of Circulars, Notifications and other Statutes on Competition Laws
- ▶ Covers always amended Acts and Rules pertaining to:
  - ▶ Competition Law
- ▶ Acts comes with a unique tool i.e., 'See More' About This Section that provides all connected records in one click (i.e., Case laws, Expert's Opinions, Circulars, Notifications and Rules).

# COMPETITION LAW–ARTICLES

Articles

Author Name

 Contains ▼

Subject :

 ▼

Act :

 ▼

[+ More Filters](#)

- ▶ Collection of rich articles on various topics related to Competition Law
- ▶ Articles written by renowned authors and leading experts in the field of Competition Law
- ▶ Articles can be filtered on the basis of Author's name, Subject, Act, Section and Citation wise.

# COMPETITION LAW - COMMENTARIES

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- ▶ Commentaries are bifurcated into various chapters to make it easy for the readers to read

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## 02. SEARCH ENGINE

# SEARCH ENGINE

- ▶ Robust in-built search engine to ensure a complete and quality research
- ▶ It works on best 'algorithms' and 'set of instructions' of popular search engines
- ▶ Taxmann's editorial team has minutely and carefully scrutinized the nature of documents to create a search engine that takes care of most of your research needs

## Details for the Result

Category	Records
<input type="checkbox"/> CaseLaws	648
▶ All	648
▶ SC/HC [34]	34
▶ NCLT/NCLAT [610]	610
▶ IBBI [1]	1
<b>Acts</b>	2784
<b>Rules and Forms</b>	496
<b>Circular and Notification</b>	517
<b>Articles and Commentaries</b>	529

# SEARCH ENGINE – KEY HIGHLIGHTS

- ▶ Search habits of Corporate Professionals differ from other professionals, on search engines like Google or Bing. That is why, while developing the search engine, we kept in view the search habits of Corporate Professionals.
- ▶ Taxmann's search engine works individually across all the modules (GST, Indirect-Tax, Company Laws, FEMA, Banking & Insurance Laws, Competition Law, Insolvency & Bankruptcy Code etc.) simultaneously.
- ▶ With expansion of query, users can reduce the number of documents fetched by search engine i.e., search within search. This feature filters down the results to the desired level with an expansion of query.
- ▶ Search query within double quotes will fetch you a document that would include the exact phrase only.
- ▶ It gives suggestions on every spelling error.
- ▶ Option to Select "Search In" to get exact result of your search e.g. Search in Case Laws, Acts, Rules, Circular and Notification, Article.



# SEARCH ENGINE - TRIGGERS OR KEYWORDS

- ▶ Besides usual features of searching for text, Taxmann's Search Engine recognizes some known keywords that work as triggers
- ▶ 'Trigger words' stimulate ranking of relevant documents and can filter them down to specific categories
- ▶ Few examples of triggers

Case Laws	Acts	Rules
Circular	Notifications	Forms
	Articles	

# THREE COLUMNS DISPLAY (SINGLE VIEW)

The screenshot illustrates the 'THREE COLUMNS DISPLAY (SINGLE VIEW)' interface for Case Laws. The interface is divided into three main sections:

- Research:** Located on the left, it features a search bar, a 'Refine Instantly' toggle (set to 'Off'), and a dropdown menu for 'Act' (set to 'All'). There is a '+ More Filters' button and 'Apply' and 'Reset' buttons at the bottom.
- Result:** The middle column displays a list of 684 records. The top record is highlighted: '[2018] 98 taxmann.com 6 (SC)[01-10-2018] Rajasthan Cylinders & Containers Ltd. vs. Union of India Section 3 of the Competition Act, 2002 - Prohibition of agreements - ...'. Other records include '[2018] 98 taxmann.com 193 (NCL-AT)[19-09-2018] Hyundai Motor India Ltd. vs. Competition Commission of India' and '[2018] 98 taxmann.com 226 (CCI)[18-09-2018] India Glycols Ltd. vs. Indian Sugar Mills Association'.
- Read:** The right column shows the full text of the selected case, '[2018] 98 taxmann.com 6 (SC)'. The text includes a list of findings:
  - (ii) Though the factors like market conditions, small number of companies, were different, there was a large scale collusion amongst the bidding parties.
  - (iii) There was an association of the cylinder manufacturers and the members were interacting through this Association and were using the same as a platform and just one or two days prior to the last date of making offers, two meetings of association were held to discuss the tender.
 The text continues with a list of conclusions:
  - Ultimately, the D.G. came to the conclusion that there was a cartel like behaviour on the part of the bidders.
  - After considering the oral as well as written submissions, the CCI held that there was a collusive agreement between the participating bidders which directly or indirectly resulted in bid rigging of the tender floated by IOCL in contravention of section 3(3)(d). The CCI, as a result, imposed severe penalties in the form of fines under section 27.
  - On appeal, the appellant's submitted that mere parallelism in prices was not sufficient and there ought to be some plus factors to show the collusive behaviour and further since in spite of the identical prices having been quoted by number of parties, the prices were fixed by negotiations, there was no question of breach of section 3(3)(d).
  - The COMPAT upheld the findings of the CCI that the appellant/ suppliers of Liquefied Petroleum Gas (LPG) Cylinders to IOCL had indulged in cartelization, thereby influencing and rigging the prices, thus, violating the provisions of section 3(3)(d). While maintaining the order of the CCI insofar as it found the appellants guilty of contravention of section 3(3)(d) and also under section 3(3)(a), the COMPAT reduced the amount of penalty.
  - On appeal to the Supreme Court, the appellant suppliers contended that there was no cartelization and they had not contravened the provisions of the Act. On the other hand, CCI had also come up in appeal.

# THREE COLUMNS DISPLAY (SINGLE VIEW)

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- ▶ This new structure facilitates easy and fast collation of data for a thorough research.
- ▶ Three column comes with three R's – Research, Result and Reading
- ▶ Multiple selections of options are allowed in almost all fields
- ▶ Multiple documents can be opened simultaneously in multiple tabs on the same page without refreshing it.
- ▶ Multiple selection gives facility to select more than one attribute at a time to filter best possible results
- ▶ It returns precise results with minimum efforts. For e.g. search cases for 'Oppression & Mismanagement' by 'Delhi High Court' and 'Supreme Court' on Section 241 and so on...



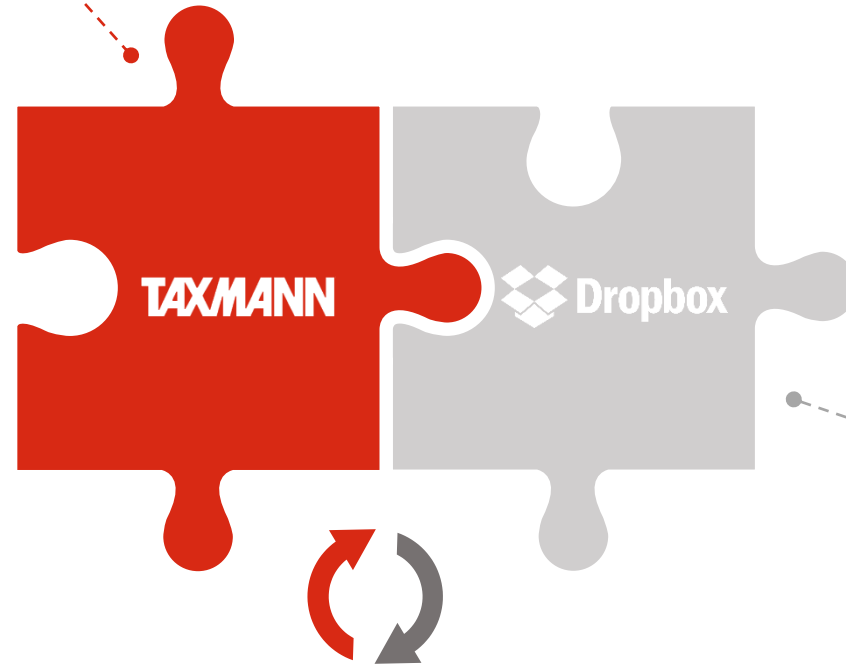
## 03. RESEARCH BOX

# RESEARCH BOX UTILITY

- ▶ 'Research Box' utility facilitates easier and efficient research work by professionals.
- ▶ It's a 'File & Folder' utility where you can make folders and organize your research work at one place.
- ▶ It comes with several useful features, *inter-alia*, marking a document as Favorite, placing Bookmarks or Sticky Notes in a document, etc.
- ▶ With this tool you can Save all your research work at one place with an option to Print & Share.
- ▶ It automatically creates the sub-folders to categorize the documents into Case-Laws, Articles, Acts & Rules, Circulars, etc.

# RESEARCH BOX AND DROPBOX INTEGRATION

Research Box can be seamlessly synchronized with your Dropbox account, to make your research work available on your smart phone and computers on other locations.



This feature ensures that you have an access to your research work anywhere, anytime and on any device.

# RESEARCH BOX



## Sticky Notes

- ▶ Sticky Notes can be written on any document on Taxmann.com for future references
- ▶ Sticky Notes allow you to write your notes anywhere on the document
- ▶ A panel shall display all your notes in the document



## Bookmarks

- ▶ A bookmark is a user-made link which allows you to navigate through the document at your convenience
- ▶ All documents with bookmarks can be accessed in one go from the Research Box.

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## 05. TOP STORIES



# RESEARCH BOX



# TAXMANN ONLINE UPDATES

## Top Stories

Taxmann's Top Stories provides all the important statutory updates and case laws in the field of Ind AS, IFRS and AS.

## Related Stories

Top Story is supported by other Related Story reported in past

## Archive

Even if one misses a top story, 'Archive' button can be used to access the posts published over past 3 months.

## News

All related news from prominent news-papers are reported

## Featured Stories

Timely and detailed Analysis of important statutory updates and case laws, that you can't afford to miss.

## Most Viewed

List of most popular items showing what is in vogue amongst the readers and what is bucking the trend

## Editors Pick

Our editorial board recommends important and crucial case laws, statutes, and expert opinions which one must go through

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## 06. MOBILE APPLICATION AND ADD-ON FEATURES

# TAXMANN.COM - MOBILE APPLICATION



## **Real Time Updates**

Get real-time updates about every update on tax and corporate laws



## **Summary of every story**

Comprehensive short summary of all stories to keep yourself updated in a short time



## **Choose what you want to read**

You can filter all top stories as per your choice into Income-tax, GST, International Tax, Corporate Laws, Accounts & Audit.



## **Taxmann Search Engine**

Search any document from taxmann.com in the app itself using the same Taxmann's search engine.

# e-NEWSLETTERS

## Taxmann Daily

- ▶ A Daily email service to provide the analysis of most important story of the day.
- ▶ Around 300 bulletins are issued in a year.

## GST Daily

- ▶ A Daily email service to provide the analysis of most important story of the day.
- ▶ Provides information about all updates in GST.

## Daily Tax Digest

- ▶ A Daily Bulletin for all Case Laws and Statutory Updates reported at [www.taxmann.com](http://www.taxmann.com)
- ▶ A section-wise digest is provided to help one in keeping himself abreast with all such updates.
- ▶ Around 300 bulletins are issued in a year.
- ▶ In Just 5 minutes, one can read all the updates on:
  - Income-tax
  - GST
  - International Tax
  - Companies Act
  - SEBI & Banking Laws
  - Accounts & Audit
  - Indirect Taxes

# TAXMANN.COM – DTAA

- ▶ We have panel of experts having experience of more than 20 years in the field of Financial Reporting and Auditing.
- ▶ Post your queries to get replies from the experts and Taxmann's Editorial Team.
- ▶ Get expert's replies on your queries on Ind AS and Accounting Standards.
- ▶ View 200+ real queries of users and the solution suggested by our experts.
- ▶ Filter all queries on basis of Ind AS or Accounting Standards.

**Q & A on Accounts and Audit**

**Ind AS**

- » Lease Rent
- » Ind AS applicability on schools
- » DTA on Unabsorbed Business Losses(including Investment Allowance)
- » Proposed Dividends

+43 more

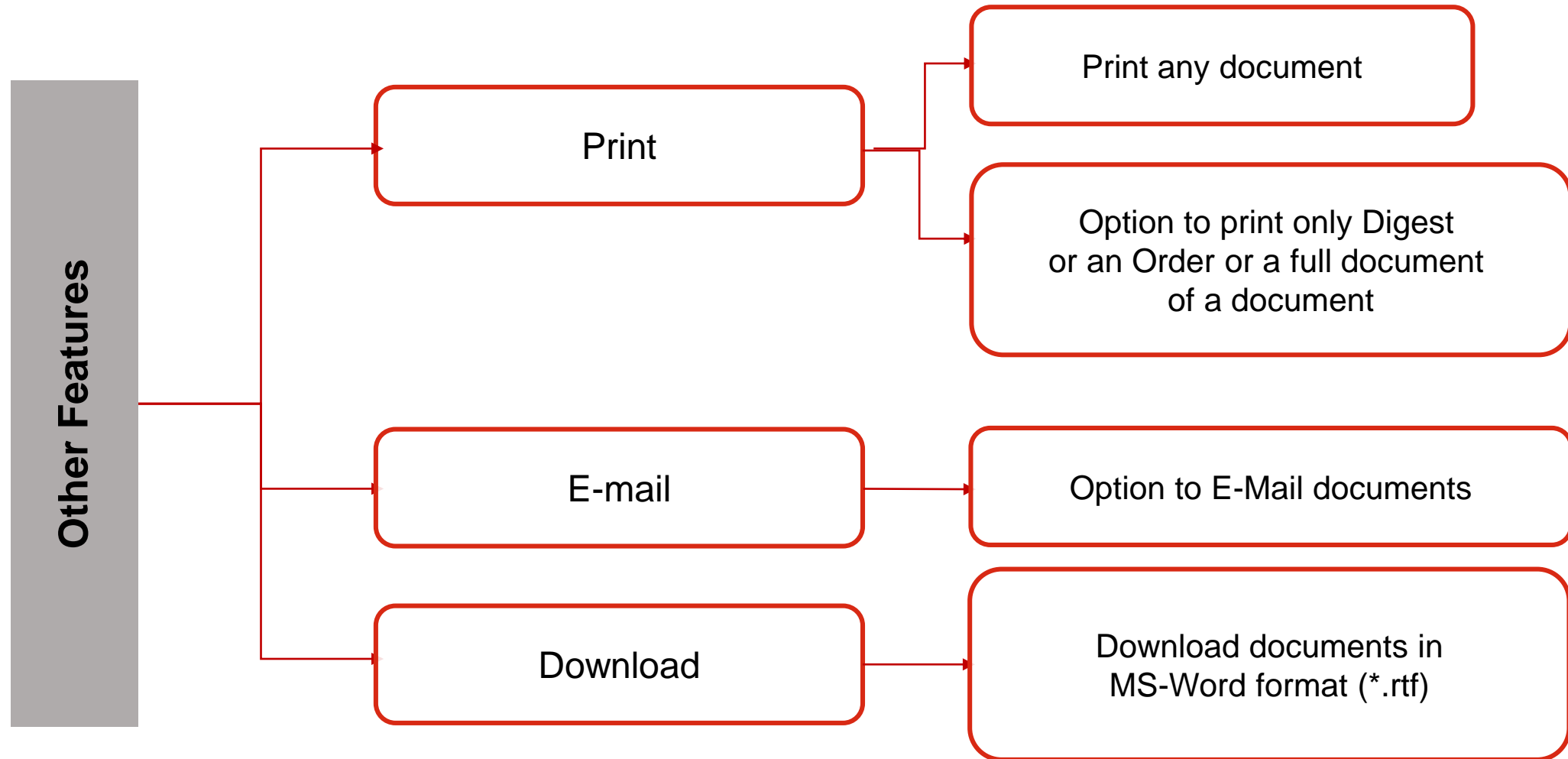
**AS**

- » CFS
- » Revenue recognition on cash basis
- » Bought items
- » Construction cost

+140 more

Post Your Query

# OTHER FEATURES



THANK

YOU



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