MAKE RESEARCH EASIER WITH TAXMANN

Offering The Largest Online Database on COMPETITION LAW
ABOUT TAXMANN

▶ 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:
  o In-Print Books/Journals
  o Online Legal Database/Website
  o e-Books and Web Commentaries
  o Tax Compliance Tools
  o Taxmann App for iOS & Android devices.
AGENDA

Coverage

Research Box

Mobile Application and Add-on Features

05

15

21

26

30

Search Engine

Top Stories
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, including:
  - taxmann.com
  - SCL
  - Comp Case
  - CLA
Every case law has been tagged with more than 10 meta tags for quick and pin-pointed result and for better accuracy.

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

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

<table>
<thead>
<tr>
<th>Case Laws</th>
<th>Acts</th>
<th>Rules</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circular</td>
<td>Notifications</td>
<td>Forms</td>
</tr>
<tr>
<td>Articles</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Research

**Case Laws**

Refine Instantly

Act:

+ More Filters

**634 Records**

Date:

- [2018] 98 taxmann.com 6 (SC) [09-10-2018]
  - Rajasthan Cylinders & Containers Ltd. vs. Union of India
  - Section 3 of the Competition Act, 2002 - Prohibition of agreements...

- [2018] 98 taxmann.com 195 (MCL,AT)
  - 18-09-2018
  - Hyundai Motor India Ltd. vs. Competition Commission of India
  - Section 53B of the Competition Act, 2002 - Appellate Tribunal - Appeal

- [2018] 98 taxmann.com 226 (CCJ) [18-09-2018]
  - India Glycols Ltd. vs. Indian Sugar Mills Association
  - Section 2 of the Competition Act, 2002 - Prohibition of agreements...

- [2018] 97 taxmann.com 237 (Delhi) [12-09-2018]
  - Cadila Healthcare Ltd. vs. Competition Commission of India
  - Section 29, read with section 3, of the Competition Act, 2002

- [2018] 97 taxmann.com 626 (CCJ) [11-09-2018]

**Apply**

**Reset**

### Result

**Move to Research Box**

Forward Reference

Case referred

[2018] 98 taxmann.com 6 (SC)

(i) Though the factors like market conditions, small number of companies, were different, there was a large scale collusion amongst the bidding parties.

(ii) 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.

- 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 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 appellants’ 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 unaltered 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.

**Site More**
THREE COLUMNS DISPLAY (SINGLE VIEW)

- 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 smartphone 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 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

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

Top Story is supported by other Related Story reported in past

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

All related news from prominent news-papers are reported

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

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

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

▶ 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
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.
OTHER FEATURES

- **Print**
  - Print any document
  - Option to print only Digest or an Order or a full document of a document

- **E-mail**
  - Option to E-Mail documents

- **Download**
  - Download documents in MS-Word format (*.rtf)
THANK YOU