



Perspectives from KPMG in India



Union Budget 2022-23: The pivot towards infrastructure

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By Elias George, Partner and Head—Government & Public Services (G&PS), KPMG in India

Building on the vision drawn in previous year's budget, Budget 2022-23 reiterates some of the key themes that are critical for restoring India's growth trajectory back to the path of becoming one of the fastest growing sustainable major economies in the world.

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Decoding regulatory reporting

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By Sai Venkateshwaran, Global Lead—Smart Digital Finance and Partner, KPMG in India

Non-financial metrics, including on ESG, are becoming more prominent on capital allocation decisions, and hence there is a need for corporates to evolve towards an integrated corporate reporting approach, accompanied by integrated assurance

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SEBI amendments to related-party transactions

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By Hitesh D. Gajaria, Senior Partner, KPMG in India

An important element of corporate governance in any company is to demonstrate that related-party transactions (RPT) have been conducted on an arm's length basis. Despite multiple regulations, regulators are struggling to find the right balance that satisfies the contradictory objectives of any RPT regulation

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Implications of the Pillar 2 Global Anti-Base Erosion (GLoBE) rules on businesses

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By Naveen Aggarwal, Partner and Head—North India Tax, U.S.-India Corridor Leader, KPMG in India and Hariharan Gangadharan, Partner—Tax, KPMG in India

Over the past decade or so, there has been a widespread recognition that several international tax rules are not equipped to deal with new business realities, and that a radical overhaul is needed.

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An introductory analysis of the Joint Parliamentary Committee's report on Personal Data Protection Bill, 2019

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By Mayuran Palanisamy, Partner and National Lead (Data Privacy)—Digital Trust, KPMG in India and Jignesh Oza, Partner—Digital Trust, KPMG in India

With the ever-evolving landscape, India's digital economy needs a gentle yet firm regulatory hand in steering the innovation-fueled digital economy.

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Special Economic Zone scheme in India: a hit-and-miss albeit ambitious programme

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By Sachin Menon, Partner, National Head - Indirect Tax, KPMG in India

The SEZ scheme in India has shown tremendous growth. However, SEZs suffer from their fair share of challenges and an overhaul is required in the policy to provide much needed fillip to the manufacturing sector.

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