

## **Parul Mishra**

Symbiosis Law School, NOIDA

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### **ACADEMIC QUALIFICATION**

- Presently in 4<sup>th</sup> Year,(7<sup>th</sup> semester) : 6.5/10 CGPA
- B.A. LLB. Course
- 12<sup>th</sup> Standard (CBSE) : 83.5% Delhi Public School, Kanpur
- 10<sup>th</sup> Standard (CBSE) : 8.6 CGPA Nurture International School, Kanpur
- Obtained “A+” grade in Contracts Law and “A+” grade in Interpretation of Statutes.

### **PRACTICAL KNOWLEDGE AND SKILLS LEARNT**

- Drafted application under section 154 of the Income Tax Act, Appeals u/s 148 r.w.s 144 of the Income Tax Act, Special Leave Petition, Anticipatory Bail, Complaint, Petition under Section 125 (Cr.P.C.) for maintenance
- Learnt how to prepare share purchase agreements, asset purchase agreements, loan agreements
- Filed ITR-1, ITR-2, ITR-3, ITR-4, ITR-5
- Filed GSTR 1, GSTR 4, GSTR 7, GSTR 8 and GSTR 9
- In-Depth knowledge of accounting principles

### **INTERNSHIPS**

#### **BMR Legal Advocates**

**[September 2022, 4 weeks]**

- Direct Tax Code: Interplay of Income Tax Act and Transfer of Property Act – analysis along with recommendations.
- Fees for Technical Services [Section 9 (1) (vii) – Legal framework of taxation of FTS, Recent judicial precedents, contradictory judgements. Researched on taxability of executive search fee, Managerial Services, IT support services with respect to the make available clause.
- Technical explanation of Article 25(2) of OECD Model Tax Convention, with respect to India’s policy on Mutual Agreement Procedure (MAP)
- Analysis of new FEMA regulations for overseas investment, ODI Rules and Regulations, routes for overseas investment, restrictions/prohibitions on ODI, Reporting requirement for ODI

#### **Narpat Jain (Income Tax)**

**[December 2022, 4 weeks]**

- Drafted application u/s 154 of the Income Tax Act which deals with the rectification of mistake. In some situations, there may be a mistake in any order passed by the Assessing Officer.
- Drafted appeals u/s 148 r.w.s 144 of the Income Tax Act in matters related to escapement of income or re-computation of income.
- Researched on bogus purchases u/s 69C of the Income Tax Act, 1961 and whether cash sales could be termed as the income of the assessee.

#### **Nitin Dixit and Associates**

**[July-September 2021, 8 weeks]**

- Filed Income Tax Returns: ITR-1 (Filed by individuals receiving income up to Rs 50 lakh from salary/Pension), ITR-3 (Income from carrying a profession/Proprietary Business), and ITR-4 (Filed by taxpayers who opt for presumptive income scheme under Section 44AD, 44ADA AND 44AE of Income Tax Act).
- Filed GSTR 1 (Details of outward supplies), GSTR 4 (Filed by taxpayer registered under composition scheme- Section 10 of CGST Act), GSTR 7 (Filed by registered persons deducting tax at source), GSTR-8 (Filed by E-Commerce operators) and GSTR-9 (Annual return by regular tax payer)

**Pradeep Misra, Litigation Chamber**

**[June 2022, 4 Weeks]**

- Researched on validity of Subordinate legislation w.r.t. jurisdiction of powers of NGT under section 14 (Tribunal to settle disputes) of NGT Act.
- Researched on whether the principle of Natural Justice are applicable in case of termination of an employee on Probation? In furtherance of payment of back wages
- Drafted replies on Appeal filed Under Electricity Act, 2003; UERC (Renewable Energy Resources and Non-Fossil Fuels)

**Subhash Children Society**

**[November 2020, 4 weeks]**

- Conducted awareness programmes: Child Rights Awareness Rallies, Seminars, Conferences, along with various cultural and sports competitions were held such as: street plays, puppet shows, art competition, football tournament etc.
- Environmental Awareness Programme: Seminar based on environmental awareness, conferences, road shows, publications were conducted with the help of Indian Environmental Society.
- Visited Juvenile Jails, Child Welfare Committee and Juvenile Justice Board Kanpur.

**POSITION AND RESPONSIBILITIES HELD**

- Member of Dramatics Society of College “Mashgool”.
- Member of Student Governing Authority “SGA” in Delhi Public School

**ADDITIONAL COURSE DETAILS**

- Certificate Course on Overview of U.S. Legal System organized by Symbiosis Law School, NOIDA in collaboration with Penn State Law, The Pennsylvania State University, USA

**EXTRA CURRICULAR ACTIVITIES**

- Awarded with 3rd prize in “Udghosh” 2020 held at University of Delhi (Law Department)
- Awarded with 2nd prize in Melodrama Competition, in Harmony 2015 at Dr VSEC, Cantt, Kanpur.

**HOBBIES AND INTERESTS**

Dramatics, Dancing, Travelling, Writing and Reading