

Online Learning Resources:

<https://www.legalraasta.com/blog/corporate-restructuring/>

<https://businessjargons.com/merger.html>

https://www.taxmanagementindia.com/visitor/detail_manual.asp?ID=625

<https://blog.ipleaders.in/laws-regulating-mergers-and-acquisitions-in-india/>

<https://taxguru.in/company-law/cross-border-merger-meaning-types-procedure-main-rules-regulation.html>