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A GNLU CENTRE FOR LAW AND TECHNOLOGY INITIATIVE

## Monthly Newsletter - TechTalk



Gujarat National Law University



Welcome to the GNLU Centre for Law and Technology Newsletter!  
Serving as the conduit to the dynamic intersection of science, technology, and the law, our mission is to provide updates on the latest developments, promote academic excellence, and empower legal professionals to navigate this ever-evolving landscape. Join us in bridging the gap between these crucial fields and shaping the future of legal practice in our interconnected world.

↓ Enclosed in this newsletter are the following highlights:

Updates on law and technology, showcasing the latest developments in this ever-evolving field. Our curated content might just spark your next research topic idea. Stay informed and stay inspired and keep reading!

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**OF  
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The digital service tax rules have been evolving to better address where companies should pay taxes based on their significant digital presence. The goal is to create an interim tax for the revenue generated from digital services, which has become a hot topic in the global tax landscape. Recently, the digital tax deal involving the United States has hit a snag. The U.S. has been hesitant to extend certain interest rates, which has led to tension because U.S.-based international companies, like Apple and Amazon, are making huge profits overseas.

The deal is now in jeopardy, with countries like India, China, and the U.S. struggling to agree on how to calculate transfer prices. This disagreement is crucial because it affects how tax liabilities are distributed among countries. If they can't find common ground, we might see several nations reintroducing or adjusting their digital taxes on American companies, potentially leading to a lot of upheaval in the global market.

Back in October 2021, almost 140 countries struck a deal to replace various digital service taxes with a unified 15% global minimum corporate income tax. This was meant to simplify things and make international taxation fairer. However, ongoing negotiations have kept things complicated. The U.S. Treasury has been handling the talks but hasn't shared much about the progress, which has raised concerns that the taxes might unfairly target American firms.

With the deadline extended to June 30, the U.S. has seen its tax rate bumped up by 2% as talks continue. The situation is still developing, and how these negotiations will play out could significantly impact how digital taxes and international corporate tax policies are shaped in the future

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HubSpot, a U.S.-based company known for its customer relationship management (CRM) and marketing automation software, recently found itself in the spotlight due to a cybersecurity breach. Before the breach, HubSpot had a market capitalization of \$30 million. The company's marketing and sales software department reported that they were investigating the incident, which had raised significant concerns among its users.

Rumors about a potential cyberattack began circulating on social media, prompting HubSpot's Chief Information Security Officer, Alyssa Robinson, to address the situation. In a statement, Robinson confirmed that a security incident had been identified, involving "bad actors" targeting a limited number of HubSpot customers and attempting to gain unauthorized access to their accounts. She emphasized that HubSpot had promptly triggered its incident response procedures to address the issue.

Robinson noted, "Since June 22, we have been in contact with the impacted customers and are taking all necessary steps to revoke unauthorized access and protect our customers and their data." Despite these assurances, the company has not provided information on whether they had received any direct communication from the perpetrators of the breach. The extent of the breach and the exact number of affected customers remain unclear. However, HubSpot has disclosed that approximately 50 customers were impacted. The company has stated, "Since June 22, we have contacted impacted customers and taken necessary steps to revoke the unauthorized access to protect our customers and their data." Additionally, HubSpot's security team has been working diligently to investigate the breach and block any further attempts to access customer accounts.

The situation is still developing, and HubSpot continues to work on securing its systems and mitigating the impact of the breach.

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# 03

## META SUBMITS CHANGES TO UK PRIVACY COMPLIANCE PROPOSALS

In November, Meta Platforms took a significant step by announcing changes to how it handles data on its Facebook Marketplace platform. As part of amendments to proposals accepted by the Competition and Markets Authority (CMA), Meta is now committed to limiting the use of certain data from all advertisers. This move is aimed at addressing concerns that the social media giant might exploit data from its advertising customers to gain an unfair advantage.

The CMA's acceptance of these commitments is part of a broader effort to ensure that Meta does not misuse the data of its advertising partners. This decision is an important part of the CMA's ongoing work to regulate and monitor the practices of major tech companies to promote fair competition.

In addition, the CMA is currently seeking feedback from interested third parties on these new measures. This consultation process is open to public input, and the deadline for submitting views is June 14. This approach allows various stakeholders to voice their opinions and contribute to the regulatory process.

On a related note, Amazon.in has also taken steps to foster a level playing field for its marketplace sellers. The company has pledged not to use marketplace data from rival sellers to ensure that all third-party sellers have a fair opportunity to compete. This commitment is part of Amazon's broader effort to address concerns about fair competition on its platform and to build trust among its sellers.

Both Meta and Amazon's moves reflect a growing trend among major tech companies to address regulatory concerns and improve fairness in their platforms.

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## MICROSOFT FACES A HEFTY ANTI-TRUST FINE

Brussels has accused Microsoft of engaging in anti-competitive behaviour by integrating its Teams app too closely with its Office Suite. The European Commission has taken issue with Microsoft's practice of linking its chat and video app Teams with its popular Office products, arguing that this provides Microsoft with an unfair advantage over competing services. As a result, Microsoft could face a substantial anti-trust fine.

This action marks the first major EU fine against Microsoft in over a decade. The latest move follows a complaint filed in 2020 by Slack, the workspace messaging app owned by Salesforce. Slack's complaint sparked the EU's investigation into Microsoft's practices, highlighting concerns about how the bundling of Teams with Office products might stifle competition.

Brad Smith, Microsoft's President, responded to the accusations by saying, "Having unbundled Teams and taken initial interoperability steps, we appreciate the additional clarity provided today and will work to find solutions to address the Commission's remaining concerns." This statement indicates that Microsoft is making efforts to comply with regulatory requirements and address the issues raised.

On the other side, Salesforce President Sebastian Niles, who initially filed the complaint, welcomed the development. He stated, "This is a win for customer choice and an affirmation that Microsoft's practices with Teams have harmed competition." Niles' comments reflect a broader concern about ensuring a level playing field in the tech industry.

Microsoft is now working to resolve the case quickly to avoid formal charges and a potentially massive fine, which could reach up to 10% of its annual global revenue. The company is keen to settle the issue and avoid further regulatory complications, as it continues to navigate the complex landscape of global competition laws.

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The Consumer Financial Protection Bureau (CFPB) has launched a critical investigation into the handling of customer funds on the Zelle payment network, focusing on major U.S. banks including JPMorgan Chase, Bank of America, and Wells Fargo. Zelle, a popular peer-to-peer payment service owned by a consortium of major banks, has been increasingly scrutinized due to a rise in fraud and scam incidents. The CFPB's inquiry aims to assess how these banks manage customer disputes and protect against fraudulent transactions on the platform.

JPMorgan Chase has announced that it is actively responding to the CFPB's inquiries and has even suggested it may consider legal action against the agency. This stance indicates a contentious relationship with the regulator and highlights the bank's concerns about the investigation's impact. Similarly, Wells Fargo has disclosed that it is under scrutiny by government authorities regarding its handling of disputes related to Zelle transactions, reflecting broader concerns about how banks address fraud and customer complaints.

The rise in fraudulent activities on Zelle has drawn significant attention from U.S. lawmakers, who are increasingly worried about consumer protection. As scammers exploit the platform's rapid and convenient transaction capabilities, there is growing pressure on banks to enhance their fraud prevention measures and ensure fair handling of customer issues.

On the other hand, banks argue that absorbing the costs associated with scams could lead to more fraud and result in substantial financial losses. They contend that covering these costs could incentivize fraudulent behaviour and impose billions of dollars in expenses on financial institutions. This ongoing debate underscores the delicate balance between enhancing consumer protection and managing financial risk, with potential regulatory changes poised to impact how payment platforms like Zelle operate in the future.

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## SPOTLIGHTING RESEARCH TOPICS: EMPOWERING RESEARCH PAPER ASPIRATIONS

We understand that embarking on a journey to create impactful research papers can be both exciting and daunting. As you navigate through your academic pursuits, we're here to help illuminate your path and fuel your scholarly ambitions. This section presents a curated selection of broad research paper topics designed to spark your intellectual curiosity and inspire your next paper based on the latest developments of this month. Each topic represents an opportunity for exploration, discovery, and the potential to contribute to the ever-evolving landscape of law and technology. We believe that a well-chosen research topic is the cornerstone of a successful publication, and our aim is to empower you to make informed choices.

- *Effectiveness of digital tax truces*
- *legal frameworks concerning liability and compensation for victims of data breaches*
- *Emerging trends in cybercrime*
- *The role of competition authorities in data privacy*
- *The future of antitrust enforcement*
- *Consumer protection in online payment systems*

## MESSAGE FROM THE NEWSLETTER TEAM

The news articles discussed or included in this newsletter represent the views of the respective news websites. We do not endorse or assume responsibility for the content or opinions expressed in these articles. Our purpose is to bring recent developments to your knowledge, providing a diverse range of information for your consideration. Your input matters to us, and we'd love to hear your thoughts. If you have any suggestions, ideas, or feedback on how we can improve the newsletter or if there's something specific you'd like to see in future editions, please don't hesitate to reach out. Your insights help us grow and ensure we're delivering the content you want.

Stay curious, stay informed!



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