

# NATIONAL JUDICIAL ACADEMY

**SE-3: National Seminar for Members of the Income Tax Appellate Tribunal**  
28<sup>th</sup> – 29<sup>th</sup> October, 2017

**Programme Coordinator** : Ms. Paiker Nasir, Research Fellow, NJA, Bhopal  
**No. of Participants** : 29  
**No. of forms received** : 28

I. OVERALL				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	85.71	14.29	-	-
b. The subject matter of the program is useful and relevant to my work	64.29	35.71	-	-
c. Overall, I got benefited from attending this program	75.00	25.00	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	75.00	25.00	-	-
e. Adequate time and opportunity was provided to participants to share experiences	67.86	32.14	-	-
II. KNOWLEDGE				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	64.29	35.71	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	70.37	29.63	-	-
c. Up to date	65.38	34.62	-	-
d. Related to Constitutional Vision of Justice	81.48	18.52	-	-

e. Related to International Legal Norms	<b>56.00</b>	<b>40.00</b>	<b>4.00</b>	-
<b>III. STRUCTURE OF THE PROGRAM</b>				
<b>PROPOSITIONS</b>	<b>Good</b>	<b>Satisfactory</b>	<b>Unsatisfactory</b>	<b>Remarks</b>
a. The structure and sequence of the program was logical	<b>85.71</b>	<b>14.29</b>	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	<b>56.00</b>	<b>32.00</b>	<b>12.00</b>	-
(ii) Case studies were relevant	<b>57.69</b>	<b>38.46</b>	<b>3.85</b>	-
(iii) Interactive sessions were fruitful	<b>55.56</b>	<b>37.04</b>	<b>7.41</b>	-
(iv) Audio Visual Aids were beneficial	<b>38.46</b>	<b>53.85</b>	<b>7.69</b>	-
<i>(To be modified as per the sessions planned)</i>				
<b>IV SESSIONS WISE VETTING</b>				
<b>Parameters</b>				
<b>Session</b>	<b>Discussions in individual sessions were effectively organized</b>		<b>The Session theme was adequately addressed by the Resource Persons</b>	
	Effective and Useful	Satisfactory	Effective and useful	satisfactory
1	<b>74.07</b>	<b>25.93</b>	<b>85.00</b>	<b>15.00</b>
2	<b>76.00</b>	<b>24.00</b>	<b>78.95</b>	<b>21.05</b>
3	<b>57.69</b>	<b>42.31</b>	<b>55.00</b>	<b>45.00</b>
4	<b>73.08</b>	<b>26.92</b>	<b>80.00</b>	<b>20.00</b>
5	<b>73.08</b>	<b>26.92</b>	<b>75.00</b>	<b>25.00</b>
<b>V. PROGRAM MATERIALS</b>				
<b>PROPOSITIONS</b>	<b>To a great extent</b>	<b>To some extent</b>	<b>Not at all</b>	<b>Remarks</b>
a. The Program material is useful and relevant	<b>89.29</b>	<b>10.71</b>	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	<b>89.29</b>	<b>10.71</b>	-	-

c. The content was organized and easy to follow	92.86	7.14	-	-
<b>VIII. GENERAL SUGGESTIONS</b>				
a. Three most important learning achievements of this Programme	<p>1. 1. Having participated in NJA with relevant Resource Persons; 2. Sensitized very duties &amp; responsibility; 3. Enhance my existing skills.</p> <p>2. 1. There is always something to learn even from the topic with which we do not deal with every day; 2. There is always another way to approach a problem; 3. No matter how unequitable, we have to work within the jurisdiction endeavor law.</p> <p>3. 1. <i>Session 1: Constitutional Authority to Tax and Basis of Taxation</i>; 2. <i>Session 4: Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication</i>; 3. <i>Session 5: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.</i></p> <p>4. <i>Session 5 Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.</i></p> <p>5. Participant did not comment.</p> <p>6. Expended my knowledge. Vision &amp; thinking which may be useful to perform my duties.</p> <p>7. Participant did not comment.</p> <p>8. Expended our knowledge, vision and updation on relevant topics to our judicial work.</p> <p>9. Knowledge updated; Knowledge refreshed; Vision expended.</p> <p>10. The programme should be of one week</p> <p>11. Well managed brief programme.</p> <p>12. None.</p> <p>13. Structure of programme of interpretation of taxing statutes; Reasoned judgement reasons; Good reading material.</p> <p>14. Participant did not comment.</p> <p>15. 1. Broadening the horizon; 2. Inspiration for constant improvement; 3. Inspiration for reading more.</p> <p>16. Quite scary about the cyber laws &amp; trail it leaves in one's own PC or laptop.</p>			

	<p>17. 1. <b>Session 1:</b> <i>Constitutional Authority to Tax and Basis of Taxation</i>; 2. Basic principle of Interpretation of Tax Statutes.</p> <p>18. 1. Constitutional provision relating to taxation was understood; 2. Basic principle of interpretation was revisited; 3. Order preparation – enlighten.</p> <p>19. 1. Interpretation of constitutional authority; 2. Writing of good order; 3. Use of evidence and interpretation.</p> <p>20. 1. Improved the knowledge; 2. Concepts up interpretation; 3. Use of evidence.</p> <p>21. Good refreshment of various concepts of interpretation; Experience speakers excellent and our utilize to be very good; Nice get to gather with collagenous.</p> <p>22. <b>Session 1:</b> <i>Constitutional Authority to Tax and Basis of Taxation</i>; <b>Session 2:</b> <i>Interpretation of Tax Statutes: Core Principles</i>; <b>Session 4:</b> <i>Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication</i> and <b>Session 5:</b> <i>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings</i>.</p> <p>23. 1. Up to date legal position; 2. Latest Issues; 3. Basic legal knowledge.</p> <p>24. 1. Order writable; 2. Electronic evidence; 3. Interpretation of tax statutes.</p> <p>25. Refreshed with basis of constitutional authority.</p> <p>26. Provided strong conceptual understanding of adjudicating programme.</p> <p>27. <b>Session 1:</b> <i>Constitutional Authority to Tax and Basis of Taxation</i>; <b>Session 2:</b> <i>Interpretation of Tax Statutes: Core Principles</i> and <b>Session 5:</b> <i>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings</i>.</p> <p>28. Update the learning skills; New vision; enrich with latest developments.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. <b>Session 1:</b> <i>Constitutional Authority to Tax and Basis of Taxation</i>; <b>Session 2:</b> <i>Interpretation of Tax Statutes: Core Principles</i>; <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal</i> and <b>Session 4:</b> <i>Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication</i>.</p> <p>2. <b>Session 1:</b> <i>Constitutional Authority to Tax and Basis of Taxation</i> and <b>Session 2:</b> <i>Interpretation of Tax Statutes: Core Principles</i>- as they dealt with the jurisdiction of ITAT vis-à-vis constitution and our role and limitation as an adjudication.</p> <p>3. The above of programmes are most useful for our day to day work at the ITAT while dispersing justice.</p> <p>4. None</p> <p>5. Participant did not comment.</p> <p>6. <b>Session 2:</b> <i>Interpretation of Tax Statutes: Core Principles</i>.</p>

7. **Session 1:** *Constitutional Authority to Tax and Basis of Taxation.*
8. None.
9. Whole programme was useful.
10. Participant did not comment.
11. Sharing of own experiences by the speakers.
12. All of these them useful & satisfactory.
13. **Session 2:** *Interpretation of Tax Statutes: Core Principles.*
14. Participant did not comment.
15. **Session 4:** *Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication.*
16. **Session 5:** *Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.*
17. All
18. All
19. Judicial discretions.
20. All parts of the programme will be useful.
21. Appreciation of electronic evidence.
22. 1. **Session 1:** *Constitutional Authority to Tax and Basis of Taxation;* 2. **Session 4:** *Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication* – became was interesting and effective On the subject of learning. Also useful to discharge the judicial responsibilities.
23. **Session 1:** *Constitutional Authority to Tax and Basis of Taxation;* **Session 2:** *Interpretation of Tax Statutes: Core Principles-* due to the fact that there two sessions touched up on the basic parameters.
24. **Session 1:** *Constitutional Authority to Tax and Basis of Taxation;* **Session 5:** *Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.*
25. **Session 1:** *Constitutional Authority to Tax and Basis of Taxation;* **Session 4:** *Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication.*
26. Interactive sessions are found to be very helpful.
27. **Session 2:** *Interpretation of Tax Statutes: Core Principles.*
28. **Session 3:** *Endemic Pathologies in Assessment Proceedings and Role of the Tribunal.*

<p>c. Which part of the Programme did you find least useful and why</p>	<ol style="list-style-type: none"> <li>1. <b>Session 5:</b> <i>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.</i></li> <li>2. <b>Session 4:</b> <i>Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication-</i> as the speaker did not appear to be aware of functioning of the ITAT and that it is not under Ministry of finance.</li> <li>3. Nothing was least useful. All programmes are eye opener.</li> <li>4. <b>Session 4:</b> <i>Judicial Discretion and the Art, Science and Craft of Reasoned Adjudication-</i> may how scope of emplacement.</li> <li>5. Participant did not comment.</li> <li>6. Lecture of Ms. Sonia Mathur.</li> <li>7. Participant did not comment.</li> <li>8. None</li> <li>9. No part of the programme was least useful.</li> <li>10. Participant did not comment.</li> <li>11. None</li> <li>12. All of them very useful.</li> <li>13. <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal-</i> because we did not find that the role of tribunal was properly discussion.</li> <li>14. Participant did not comment.</li> <li>15. <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal.</i></li> <li>16. <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal.</i></li> <li>17. <b>Session 2:</b> <i>Interpretation of Tax Statutes: Core Principles.</i></li> <li>18. Nil</li> <li>19. Appreciation of evidence.</li> <li>20. Not found any programme i.e. all programmes where very useful.</li> <li>21. <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal.</i></li> </ol>
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	<p>22. <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal.</i></p> <p>23. All sessions were useful.</p> <p>24. Participant did not comment.</p> <p>25. <b>Session 5:</b> <i>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.</i></p> <p>26. Participant did not comment.</p> <p>27. <b>Session 3:</b> <i>Endemic Pathologies in Assessment Proceedings and Role of the Tribunal.</i></p> <p>28. <b>Session 5:</b> <i>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.</i></p>
<p>d. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. None.</p> <p>2. The topic selected are on fundamental principles. Along with these, some specific topics may also be added and speakers may be retired judges etc. where ever possible.</p> <p>3. Such type of programme may be made more frequently.</p> <p>4. I think time was too critical.</p> <p>5. Participant did not comment.</p> <p>6. Similar training/ referral course must be conducted periodically for NJA officers/Members.</p> <p>7. My strong desire to provide the material in advance. (The material to be spoken by the Speakers)</p> <p>8. This should be regularly organized at least twice a year so that all member. ITAT gets benefit &amp; enrichment. It is also motivational to be here for us to do our duties more effectively &amp; efficiently.</p> <p>9. These types of seminar may be organized at least twice in a year.</p> <p>10. Participant did not comment.</p> <p>11. None.</p> <p>12. Nil</p> <p>13. It should be exhaustive in any one subject and my scattered over may subject attractive.</p> <p>14. Participant did not comment.</p> <p>15. The duration of the programme should be longer so as to cover more topics/Sessions.</p> <p>16. Participant did not comment.</p>

	<p>17. Very good. More such programme continued</p> <p>18. Wonderful. More such programme with the useful to us.</p> <p>19. Time period may be extended for 3 days and that may be on working days.</p> <p>20. Not required.</p> <p>21. It was a very good &amp; learning experience.</p> <p>22. Participant did not comment.</p> <p>23. NJA is requested to organize such training programme at frequent interval.</p> <p>24. Good experience.</p> <p>25. No</p> <p>26. Participant did not comment.</p> <p>27. Participant did not comment.</p> <p>28. Participant did not comment.</p>
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