

National Judicial Academy

SE-10: National Seminar for Members of the Customs, Excise and Service Tax Appellate Tribunal
02nd – 03rd February, 2019

Programme Coordinator : Mr. Rajesh Suman, Faculty

No. of Participants : 25

No. of forms received : 23

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	95.65	4.35	-	-
b. The subject matter of the program is useful and relevant to my work	82.61	17.39	-	9. Could have more focus with some well known cases.
c. Overall, I got benefited from attending this program	86.96	13.04	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	95.65	4.35	-	-
e. Adequate time and opportunity was provided to participants to share experiences	86.96	13.04	-	9. Some expectation paper from participants could help in directing the course.
II. KNOWLEDGE				
PROPOSITION	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	82.61	17.39	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	77.27	22.73	-	-

c. Up to date	72.73	27.27	-	-
d. Related to Constitutional Vision of Justice	72.73	27.27	-	-
e. Related to international legal norms	52.38	38.10	9.52	-
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	86.96	13.04	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	71.43	23.81	4.76	9. Too little time available. 17. No structured group discussion. But feedback.
(ii) Case studies were relevant	72.22	16.67	11.11	
(iii) Interactive sessions were fruitful	90.00	10.00	-	
(iv) Audio Visual Aids were beneficial	61.11	33.33	5.56	17. Very few used.
IV SESSIONS WISE VETTING				
Parameters				
Session	Discussions in individual sessions were effectively organized		The Session theme was adequately addressed by the Resource Persons	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	69.57	30.43	80.95	19.05
2	63.64	36.36	70.00	30.00
3	68.18	31.82	78.95	21.05
4	86.36	13.64	94.74	5.26
5	81.82	18.18	94.74	5.26
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks

a. The Program material is useful and relevant	90.91	9.09	-	7. Not read till yet. 23. Excellent compilation.
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	81.82	18.18	-	7. Not read till yet.
c. The content was organized and easy to follow	81.82	18.18	-	7. Not read till yet.

VIII. GENERAL SUGGESTIONS

a. Three most important learning achievements of this Programme	<p>1. Clarity of thought on certain issues; A new way of writing orders; Will improve judging skills.</p> <p>2. 1. Interactive session; 2. Art of writing judgement; 3. Maintenance of time & punctuality.</p> <p>3. Judgment writing; Conduction of the court, Judicial ethics.</p> <p>4. 1. Judicial ethics; 2. Court management tips; 3. Judgement writing tips.</p> <p>5. Judgement writing.</p> <p>6. 1. Court craft; 2. Skill of judgment writing; 3. Judicial discipline.</p> <p>7. Knowledge about cyber-crime and evidentiary value thereof; Skill of writing judgement; Court craft.</p> <p>8. We need training in – 1. Case management; 2. Court management; 3. Language skills.</p> <p>9. 1. Holistic view of appellate structure; 2. Importance of shared experience; 3. Harmony in the operation of the tribunal.</p> <p>10. 1. Views of eminent persons on taxation laws; 2. How to improve the quality of my judgement; 3. The importance of judicial discipline.</p> <p>11. 1. Appreciation of evidence; 2. Case & court management; 3. Judgment writing.</p> <p>12. <i>Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings; Session 4: Sitting in Judgment: Judicial Ethics, Judging Skills and Objectivity in Decision Making and Session 5: The Art, Craft and Science of Judgment Writing.</i></p> <p>13. Practical approach to discharge the judicial role. <i>Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings; Session 4: Sitting in Judgment: Judicial Ethics, Judging Skills and Objectivity in Decision Making and Session 5: The Art, Craft and Science of Judgment Writing.</i></p> <p>14. 1. Importance of case and court management; 2. Art of judgement writing. 3. Cyber crime evidence appreciation.</p> <p>15. <i>Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings; Session 4: Sitting in Judgment: Judicial Ethics, Judging Skills and</i></p>
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	<p><i>Objectivity in Decision Making and Session 5: The Art, Craft and Science of Judgment Writing.</i></p> <p>16. How electronic evidence can be manipulated & the checks to judge the same; How to deal with precedents.</p> <p>17. Overview of being a judge; Writing a judgement.</p> <p>18. Discussions by Justice Madan B. Lokur; Judgement quality; Judgement writing.</p> <p>19. 1. Court conduct, judicial ethics; Judgement writing; 3. Electronic evidence in taxation.</p> <p>20. How the decisions taken by tribunal effect.</p> <p>21. Chance to unlearn quite a few present ideas.</p> <p>22. Judicial ethics; Objectivity in decision making; Appreciation of evidence.</p> <p>23. 1. Provided an excellent forum to meet with & interact with other members & President of CESTAT; 2. It will help me in improving the quality of my orders.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. Writing of judgements; It was from a very experienced person.</p> <p>2. All most all.</p> <p>3. Why precedent is important in writing the judgment.</p> <p>4. <i>Session 4: Sitting in Judgment: Judicial Ethics, Judging Skills and Objectivity in Decision Making</i>- The importance of a judgement for its precedential value and ease of understanding was clarified.</p> <p>5. Entire programme.</p> <p>6. <i>Session 5: The Art, Craft and Science of Judgment Writing.</i></p> <p>7. Evidentiary value of evidences used for judging the electronic evidence.</p> <p>8. Discussion with Justice Madan B. Lokur & Justice Raghuram.</p> <p>9. The working of CESTAT- It affected an opportunity to understand the underlying problems and impediments in the working of the tribunal.</p> <p>10. Dr. Harold D’Costa & Justice Madan B. Lokur; and ofcourse Justice Raghuram Sir and Justice Dilip Gupta.</p> <p>11. Sessions relating to appreciation of evidence, judgement writing skills.</p> <p>12. All.</p> <p>13. All.</p> <p>14. 1. Importance of case and court management; 2. Art of judgement writing; 3. Cyber crime evidence appreciation.</p> <p>15. All sessions of the programme were like one above the other, therefore all useful.</p> <p>16. Admissibility of electronic evidence; Science of judgement writing due to above reasons.</p> <p>17. Writing judgement.</p> <p>18. <i>Session 4: Sitting in Judgment: Judicial Ethics, Judging Skills and Objectivity in Decision Making and Session 5: The Art, Craft and Science of Judgment Writing.</i></p> <p>19. Judgement writing.</p> <p>20. All the parts.</p>

	<p>21. Session 4: Sitting in Judgment: Judicial Ethics, Judging Skills and Objectivity in Decision Making and Session 5: The Art, Craft and Science of Judgment Writing.</p> <p>22. Judgement writing.</p> <p>23. 1. The art and craft of judgment writing by Justice Madan B. Lokur; 2. Judicial ethics by Justice Madan B. Lokur.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. Electronic evidence.</p> <p>2. Participant did not comment.</p> <p>3. None.</p> <p>4. Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings- The topic got diverted from the beginning and could not be addressed properly.</p> <p>5. None.</p> <p>6. Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings.</p> <p>7. Participant did not comment.</p> <p>8. GST related things as it does not concern us.</p> <p>9. Electronic evidence. Though generally informative but its relevance was not evident.</p> <p>10. Nil.</p> <p>11. Interpretation- no new ideas discussed.</p> <p>12. None.</p> <p>13. Participant did not comment.</p> <p>14. Suggestions regarding minimizing litigation under GST.</p> <p>15. None.</p> <p>16. Session 1: Constitutional Authority to Tax, Basis of Taxation and Interpreting Tax Statutes; Session 2: Generic Pathologies in Assessment Proceedings/Departmental Adjudication: Role of the CESTAT – Though was quite informative but was more about GST which is not yet relevant for CESTAT members.</p> <p>17. None.</p> <p>18. Session 1: Constitutional Authority to Tax, Basis of Taxation and Interpreting Tax Statutes.</p> <p>19. Generic pathologies of assessment proceedings.</p> <p>20. None.</p> <p>21. Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings- technically useful on that subject.</p> <p>22. None.</p> <p>23. Participant did not comment.</p>

<p>d. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<ol style="list-style-type: none"> 1. Should hold such programme every year. 2. 1. I faced lot's of inconvenience to get a vehicle to travel up to new market to bring medicine. Had to download Ola App to get a taxi on return; 2. No cordiality is shown by the facility manager to make provision for a vehicle, even as participant one has to hire car for 4 hours @1650/-; 3. Not supposed to be done to officers of our rank when NJA never had such policy earlier. 3. To organize more such seminars covering other aspects which were not part of the present seminar. 4. Nothing in particular. 5. Such programme may be arranged every six months for the members of CESTAT. 6. 1. More interactive session; 2. Subjects which are most relevant to CESTAT function rather than general; 3. CESTAT members training programme should be at least once in a year but preferably half yearly. 7. Programme should be more than 2 days and half yearly. 8. Trainings needed in- 1. Case management; 2. Court management; 3. Language skills; There should be quarterly/half yearly training course. 9. 1. Training for new recruits and refresher courses for others. 2. Evolution of convention in tribunal could be highlighted. 10. With repeated programme. 11. To bring audio visual session in the course. 12. Instead of advocates who regularly appear before CESTAT, if we can have senior advocates of SC/HC who least appear before us will be better and more & more SC/HC judges will be much better. 13. NJA should expand its base, so that more professionals may benefit. 14. Appreciation of electronic evidence should include discussions on relevant clauses of I.T. Act. 15. Please make it regular for junior judges and members so that they can shape up well and implement what is learnt here. 16. No suggestion required. 17. None in particular. 18. Session should be addressed by resource persons who are retired judges (SC & HC only). 19. The training for CESTAT members should be organized more frequently at least twice a year selecting certain specific topics. 20. This programme should be repeated at least once in a year and also for new members when recruited. 21. Retain Justice Raghuram as Director, NJA for life. 22. The programme was well designed so as to create value addition. 23. Participant did not comment.
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