

# National Judicial Academy

SE-8: Workshop for Federal Indirect Taxes Adjudicators  
(Chief Commissioners, Commissioners)  
1<sup>st</sup> – 3<sup>rd</sup> May, 2017

Programme Coordinator : Mr. Rahul Sonawane and Mr. Krishna Sisodia, Faculty, NJA  
No. of Participants : 26  
No. of forms received : 26

I. OVERALL				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	88.46	11.54	-	-
b. The subject matter of the program is useful and relevant to my work	84.62	15.38	-	-
c. Overall, I got benefited from attending this program	76.92	19.23	3.85	-
d. I will use the new learning, skills, ideas and knowledge in my work	84.00	16.00	-	-
e. Adequate time and opportunity was provided to participants to share experiences	76.92	19.23	3.85	-
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	84.62	11.54	3.84	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	76.92	23.08	-	-
c. Up to date	68.18	31.82	-	-
d. Related to Constitutional Vision of Justice	84.62	15.38	-	-
e. Related to International Legal Norms	25.93	48.15	25.92	-

<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>80.77</b>	<b>19.23</b>	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case Studies were relevant	<b>65.38</b>	<b>30.77</b>	<b>3.85</b>	-
(ii) Interactive sessions were fruitful	<b>45.83</b>	<b>50.00</b>	<b>4.17</b>	-
<b>IV. INDIVIDUAL SESSIONS</b>				
<b>PROPOSITIONS</b>	<b>To a great extent</b>	<b>To some extent</b>	<b>Not at all</b>	<b>Remarks</b>
a. Discussions in individual sessions were effectively organized	<b>80.77</b>	<b>15.38</b>	<b>3.85</b>	-
b. The session theme was adequately addressed by the Resource Persons	<b>88.46</b>	<b>7.69</b>	<b>3.85</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>84.62</b>	<b>15.38</b>	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	<b>83.33</b>	<b>16.67</b>	-	-
c. The content was organized and easy to follow	<b>87.50</b>	<b>12.50</b>	-	-
<b>VI. GENERAL SUGGESTIONS</b>				
a. Three most important learning achievements of this Programme	<p>1. 1. The deep insight of the RPs on constitutional perspective of Adjudication &amp; its importance to common men; 2. The perspective of the appellate authorities towards the Adjudication/Orders of lower quasi-judicial bodies; 3. <b>Session 2: Core Principles of Interpretation of Taxing Statutes</b>: - is a take away for/ during adjudication.</p> <p>2. Thought process for Adjudication is in a new direction of Analyzing the issues.</p> <p>3. Participant did not comment.</p> <p>4. 1. Understanding <b>Session 2: Core Principles of Interpretation of Taxing Statutes</b>; 2. <b>Session 4: Judicial Ethics, Judging Skills and Objectivity in Decision Making</b>; 3. <b>Session 7: Appreciation of Evidence including Electronic Evidence</b>.</p> <p>5. Participant did not comment.</p> <p>6. Participant did not comment.</p>			

	<p>7. We are employees of the Republic and Act accordingly in our quasi-judicial capacity; We are mandated only by law not by Revenue or equity. So we should execute the trust of the people by sticking to law.</p> <p>8. Punctuality, coordination space given to all.</p> <p>9. Could be unteased a little more with our case laws.</p> <p>10. 1. If you are a Resource Person – go updated &amp; Prepared; 2. Do not keep on criticizing your audience all the time; 3. Stick to your topic.</p> <p>11. Through these sessions I could better understand the thin line between an administrators and a quasi-judicial authority.</p> <p>12. Participant did not comment.</p> <p>13. 1. Give a patient hearing to the other side; 2. Adjudicator has a major role 2. Delivery of justice &amp; nation building; 3. No limit for learning.</p> <p>14. Interaction time with participants may be increased to know the difficulties in field formation which performing or executing their duty.</p> <p>15. We are servants of the republic, not our bosses. Therefore, we have to be fair &amp; fearless; 2. Clarity on appreciation of electronic evidence; 3. <i>Session 2: Core Principles of Interpretation of Taxing Statutes.</i></p> <p>16. 1. Tectonic shift to scientifically view matters before us; 2. Not only legal issues but moral values have been imported; 3. Gives a base of silence.</p> <p>17. The adjudication proceedings following the principles of Natural science issuing proper show cause notices.</p> <p>18. 1. To follow natural justice; 2. To follow judicial precedents; 3. To pass a neutral order.</p> <p>19. 1. Widening of mental horizon; 2. Highly valuable interaction with respected judges; 3. Opportunity to understand judicial approach to distress/Adjudication process.</p> <p>20. Perspective.</p> <p>21. Participant did not comment.</p> <p>22. 1. Procedural justice is equally important to substantial justice. 2. Follow up of cases are more important than booking then. 3. Cross objections demand to be dealt diligently.</p> <p>23. 1. Pendency’s are part of system, need to be delivered; 2. Collection of evidences, PNJ procedures, and your profession and behavior requires detachment for all the vices of society to deliver the best.</p> <p>24. Participant did not comment.</p> <p>25. Participant did not comment.</p> <p>26. Allow to run &amp; maintain the academy. A deeper understanding in adjudicator Matters. Collection of evidences (electronic).</p>
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<p>b. Which part of the Programme did you find most useful and why</p>	<ol style="list-style-type: none"> <li>1. <b>Session 2: Core Principles of Interpretation of Taxing Statutes and Session 6: Principles of Natural Justice And Application in Tax Assessment Proceedings.</b></li> <li>2. All</li> <li>3. Participant did not comment.</li> <li>4. <b>Session 2: Core Principles of Interpretation of Taxing Statutes &amp; Session 7: Appreciation of Evidence including Electronic Evidence.</b></li> <li>5. <b>Session 1: Authority to Tax and Basis of Taxation:</b> - very good.</li> <li>6. <b>Session 7: Appreciation of Evidence including Electronic Evidence and Session 8: Endemic Pathologies in Assessment Proceedings:-</b> up Session 7 which was find practical and incorporated cases laws; The last of readings was most useful and appreciated.</li> <li>7. Interaction with the learned judges; Judging skills &amp; principles of natural justice; Appreciation of Electronic evidence; Serenity of the Academy &amp; Yoga sessions.</li> <li>8. Intricacies of IT Act &amp; applicability there of being most appealing.</li> <li>9. <b>Session 6: Principles of Natural Justice and Application in Tax Assessment Proceedings.</b></li> <li>10. On electronic evidence the Resource Person was well prepared &amp; stack to his topic.</li> <li>11. Almost all sessions were enlightening, however, session held by Shri Vakul Sharma on Appreciation of Evidence including Electronic Evidence in the best me.</li> <li>12. Indian Evidence all including Electronic Evidence.</li> <li>13. Participant did not comment.</li> <li>14. <b>Session 7: Appreciation of Evidence including Electronic Evidence.</b></li> <li>15. 1. Many concepts contained in the general introductions/Speeches made by Hon'ble Justice Mr. G. Raghuram. They are all eye openers for behavioral change; 2. <b>Session 7: Appreciation of Evidence including Electronic Evidence:</b> - for its content clarity and logical presentation.</li> <li>16. <b>Session 7: Appreciation of Evidence including Electronic Evidence:</b> - The gaps that was in my mind has been analyzed and assured.</li> <li>17. The ethics of adjudication issuing proper show cause notices.</li> <li>18. Natural guides; Electronic Evidence; Drafting of Adjudicator order.</li> <li>19. <b>Session-I Authority to Tax and Basis of Taxation.</b></li> <li>20. All.</li> <li>21. Participant did not comment.</li> <li>22. 1. Electronics evidences by Mr. Vakul Shrama; 2. Session by Mr. Vikram Nankani and Hon'ble Mr. P.G. Chacko.</li> </ol>
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	<p>23. 1. Guidance gathering sessions, drafting sessions 2. Hon'ble Mr. Justice G. Raghuram Sir experience sharing with young officers.</p> <p>24. Participant did not comment.</p> <p>25. Participant did not comment.</p> <p>26. Drafting of reasoned orders principal of natural justice appreciation of electronic evidence endemic pathologies.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. Participant did not comment.</p> <p>2. Nil</p> <p>3. Participant did not comment.</p> <p>4. <b>Session 8: Endemic Pathologies in Assessment Proceedings:</b> - as topics mostly covered in programme regularly organized by NACON.</p> <p>5. <b>Session 6: Principles of Natural Justice And Application in Tax Assessment Proceedings:</b> - Development of case law in chronological order was required.</p> <p>6. Participant did not comment.</p> <p>7. Basics of passing reasoned orders as all of us are trainees on the basics &amp; work at it.</p> <p>8. Participant did not comment.</p> <p>9. Participant did not comment.</p> <p>10. <b>Session 4: Judicial Ethics, Judging Skills and Objectivity in Decision Making:-</b> Pointless bashing; No learning.</p> <p>11. I believe when we enter into service first lesson we learn in following principles of natural justice, as such, in my opinion, we could have served time on this session.</p> <p>12. Participant did not comment.</p> <p>13. Participant did not comment.</p> <p>14. <b>Session 5: Drafting of Reasoned Orders.</b></p> <p>15. None.</p> <p>16. Participant did not comment.</p> <p>17. Participant did not comment.</p> <p>18. NA</p> <p>19. <b>Session-8 Endemic Pathologies in Assessment Proceedings.</b> Mostly repetitive.</p> <p>20. None.</p> <p>21. Participant did not comment.</p> <p>22. Preaching in terms of you may be avoided. Department do need introspection but there is no less need of introspection in the all system too. Ultimately we are part of one system for sharing the people of India.</p> <p>23. None.</p> <p>24. Participant did not comment.</p> <p>25. Participant did not comment.</p> <p>26. Nothing specific.</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"> <li>1. Practical session during the training itself would help to imbibe the learnings better for a life time rather than theoretical discussion alone.</li> <li>2. Participant did not comment.</li> <li>3. Participant did not comment.</li> <li>4. Introduction of case studies; Insight from sitting judges of SC/HC.</li> <li>5. Recent case laws; Coffee makers may be provided in the room.</li> <li>6. Case study sessions and discussions on a case study from order in regular stage &amp; final appellate stage would kind more clarity.</li> <li>7. Regarding adjudication practices there could be greater depth in the subject; Similarly the discussion as Interpretation of statutes could be more nuanced.</li> <li>8. Conservation of electricity in broad day light may be considered where ever not needed by specially deputed person.</li> <li>9. Participant did not comment.</li> <li>10. None.</li> <li>11. These sessions are required to be conducted for learning also who review our work or scrutinize our work as adjudicator. May be for Commissioner/Chief Commissioner and CRA/CERA Officers.</li> <li>12. The softcopy of the material should only be provided to some papers and if possible archive should be created in cloud so that participants have all on to updated material.</li> <li>13. Participant did not comment.</li> <li>14. Participant did not comment.</li> <li>15. NJA is a world class Academy I have seen similar institutes only in Shanghai and Japan.</li> <li>16. All thing fantastic.</li> <li>17. None.</li> <li>18. It is excellent in all the expected to sphere we wish to come here again &amp; Enlighted if we get a chance. Wonderful place for knowledge.</li> <li>19. Participant did not comment.</li> <li>20. 5- days training would have been better.</li> <li>21. Participant did not comment.</li> <li>22. For a better results there should be regular training for dept. officers. It was certainly useful a big thanks for a nice training.</li> <li>23. The present experience was on the liens of perfection same may be continued.</li> <li>24. Participant did not comment.</li> <li>25. Participant did not comment.</li> <li>26. To incorporate more of legal subjects/ topic of generic nature to have a wider legal perspective.</li> </ol>
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