

# NATIONAL JUDICIAL ACADEMY

**SE-01: Seminar for Members of the Income Tax Appellate Tribunal**  
21<sup>st</sup> – 23<sup>rd</sup> September, 2018

**Programme Coordinator** : Ms. Shruti Jane Eusebius, Research Fellow  
**No. of Participants** : 34  
**No. of forms received** : 33

| <b>I. OVERALL</b>   |                          |                       |                   |                |
|---|--------------------------|-----------------------|-------------------|----------------|
| <b>PROPOSITION</b>  | <b>To a great extent</b> | <b>To some extent</b> | <b>Not at all</b> | <b>Remarks</b> |
| a. The objective of the Program was clear to me   | <b>87.88</b>             | <b>12.12</b>          | -                 | -              |
| b. The subject matter of the program is useful and relevant to my work                              | <b>66.67</b>             | <b>33.33</b>          | -                 | -              |
| c. Overall, I got benefited from attending this program   | <b>75.76</b>             | <b>24.24</b>          | -                 | -              |
| d. I will use the new learning, skills, ideas and knowledge in my work                              | <b>78.79</b>             | <b>21.21</b>          | -                 | -              |
| e. Adequate time and opportunity was provided to participants to share experiences                  | <b>81.25</b>             | <b>18.75</b>          | -                 | -              |
| <b>II. KNOWLEDGE</b>  |                          |                       |                   |                |
| <b>PROPOSITION</b>  | <b>To a great extent</b> | <b>To some extent</b> | <b>Not at all</b> | <b>Remarks</b> |
| The program provided knowledge (or provided links / references to knowledge) which is:              |                          |                       |                   |                |
| a. Useful to my work  | <b>70.97</b>             | <b>29.03</b>          | -                 | -              |
| b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists) | <b>56.25</b>             | <b>43.75</b>          | -                 | -              |
| c. Up to date   | <b>54.84</b>             | <b>45.16</b>          | -                 | -              |

|  |  |                       |   |   |
|--|--|-----------------------|---|---|
| d. Related to Constitutional Vision of Justice                                 | <b>72.73</b>   | <b>27.27</b>          | <b>-</b>  | 5. Very elaborately discussed.  |
| e. Related to international legal norms  | <b>51.52</b>   | <b>48.48</b>          | <b>-</b>  | <b>-</b>  |
| <b>III. STRUCTURE OF THE PROGRAM</b>   |  |                       |   |   |
| <b>PROPOSITION</b>   | <b>Good</b>  | <b>Satisfactory</b>   | <b>Unsatisfactory</b>   | <b>Remarks</b>  |
| a. The structure and sequence of the program was logical                       | <b>72.73</b>   | <b>27.27</b>          | <b>-</b>  | 5. With a scope for further improvement by introducing topics for Sr. Member. |
| b. The program was an adequate combination of the following methodologies viz. |  |                       |   |   |
| (i) Group discussion cleared many doubts                                       | <b>66.67</b>   | <b>30.00</b>          | <b>3.33</b>   | <b>-</b>  |
| (ii) Interactive sessions were fruitful  | <b>80.00</b>   | <b>20.00</b>          | <b>-</b>  | <b>-</b>  |
| (iii) Audio Visual Aids were beneficial  | <b>55.17</b>   | <b>37.93</b>          | <b>6.90</b>   | 27. Some functioning problem  |
| <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>59.38</b>   | <b>40.62</b>          | <b>65.52</b>  | <b>34.48</b>  |
| 2  | <b>72.73</b>   | <b>27.27</b>          | <b>65.52</b>  | <b>34.48</b>  |
| 3  | <b>62.50</b>   | <b>37.50</b>          | <b>70.37</b>  | <b>29.63</b>  |
| 4  | <b>73.53</b>   | <b>26.47</b>          | <b>89.66</b>  | <b>10.34</b>  |
| 5  | <b>68.57</b>   | <b>31.43</b>          | <b>82.76</b>  | <b>17.24</b>  |
| 6  | <b>58.82</b>   | <b>41.18</b>          | <b>71.43</b>  | <b>28.57</b>  |
| 7  | <b>69.70</b>   | <b>30.30</b>          | <b>68.97</b>  | <b>31.03</b>  |
| 8  | <b>70.97</b>   | <b>29.03</b>          | <b>66.67</b>  | <b>33.33</b>  |
| <b>V. PROGRAM MATERIALS</b>  |  |                       |   |   |
| <b>PROPOSITION</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>65.63</b> | <b>34.37</b> | -           | 12. It is very basic and not going to help us. |
| b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area | <b>48.48</b> | <b>48.48</b> | <b>3.04</b> | -  |
| c. The content was organized and easy to follow   | <b>72.73</b> | <b>24.24</b> | <b>3.03</b> | -  |

### VIII. GENERAL SUGGESTIONS

|   |  |
|---|--|
| 1. Three most important learning achievements of this Programme | <p>1. GAAR</p> <p>2. <b>Session 6: Evidence in Taxation Law</b> – is the most useful one followed by <b>Session 4: Jurisprudence of Tax: Neutrality and Professionalism</b>; <b>Session 5: Transfer Pricing</b>.</p> <p>3. Participant did not comment.</p> <p>4. Concept of GAAR; Disputes in transfer pricing; 3. Evidence in taxation law.</p> <p>5. 1. Opportunity to interact with legal luminaries. 2. Refreshed the latest provisions of law; 3. Opportunity to hear both Hon’ble High Court Judges and top lawyers on important subjects.</p> <p>6. 1. To follow the precedent – caution to tribunal; 2. Transfer pricing provisions; 3. Interpretation of statutes.</p> <p>7. 1. Most interactive with faculties and colleagues in sharing knowledge; 2. Would be very useful in judgement writing; 3. Many new aspects concepts understood.</p> <p>8. Quite informative discussion on constitutional provisions relating to tax. GAAR &amp; Evidence Act; Scary side-effects of information technology; Broad vision view to be considered while deciding.</p> <p>9. <b>Session 1: Constitutional and Statutory Basis of Taxation</b>.</p> <p>10. Transfer pricing; Constitutional concerns of equality and due process striking a balance between the interest of the state and the taxpayer.</p> <p>11. Participant did not comment.</p> <p>12. Participant did not comment.</p> <p>13. Assessment under the Income Tax Act by Hon’ble Judge Nambiar that was real learning of programme.</p> <p>14. Learning of judicial concepts and reasoning.</p> <p>15. Widening the horizons; Learning; quest for further knowledge.</p> <p>16. Some doubts became clear, sharing of thoughts, sharing of knowledge.</p> <p>17. Discussion on 1. Tax treaty; 2. Transfer pricing; 3. Evidence Act’s relevance to tax litigation.</p> |
|---|--|

|  |   |
|--|---|
|  | <p>18. 1. <b>Session 1: Constitutional and Statutory Basis of Taxation</b>; 2. <b>Session 2: Assessment Proceedings: Role of the Tribunal (Round Table Discussion)</b>; 3. Basic principles of transfer pricing.</p> <p>19. 1. TP issues; 2. Interpretation of statutes 3. GAAR provisions.</p> <p>20. 1. GAAR; 2. Constitutional law; 3. Transfer pricing.</p> <p>21. 1. Earlier knowledge was updated; 2. Interactive sessions were very good &amp; useful; 3. Answers were properly given to the questions.</p> <p>22. Knowledge more updated.</p> <p>23. Participant did not comment.</p> <p>24. 1. Quality of speeches and presentations.</p> <p>25. 1. Got refreshment on the legal issues; 2. Got new interpretation; 3. Latest provision of GAAR.</p> <p>26. Constitutional validity of tax laws; Understanding of transfer pricing issues; Tax treaties and GAAR provisions.</p> <p>27. Fundamentals well explained.; Hearing other's opinions broadened the minds.</p> <p>28. An excellent compilation on the latest challenges in tax jurisprudence in the backdrop of constitutional, national and international legal framework.</p> <p>29. This programme has captured all the concepts of taxation.</p> <p>30. 1. Broadened the judicial vision; 2. Widening of perspective; 3. Knowledge updation.</p> <p>31. Transfer pricing; GAAR; Assessment issue.</p> <p>32. 1. Clarity of concepts; 2. Brilliant presentation; 3. Very outstanding interaction.</p> <p>33. Brilliant interactive and informative.</p>  |
| <p>2. Which part of the Programme did you find most useful and why</p> | <p>1. <b>Session 1: Constitutional and Statutory Basis of Taxation</b>; <b>Session 2: Assessment Proceedings: Role of the Tribunal (Round Table Discussion)</b>; <b>Session 3: Interpretational Issues in Tax and Treaty law</b>; <b>Session 7: International Tax Treaty Law and Double Tax Avoidance Agreements</b>; <b>Session 8: General Anti-Avoidance Rules</b>.</p> <p>2. <b>Session 6: Evidence in Taxation Law</b> – has dealt in detail the entire aspect of the matter which has enabled us to apply the same in day-to-day work.</p> <p>3. <b>Session 6: Evidence in Taxation Law</b> – is more useful.</p> <p>4. GAAR/SAAR. It was new concept and certainly benefitted to understand the transactions resulting in tax avoidance within the framework of law.</p> <p>5. <b>Session 4: Jurisprudence of Tax: Neutrality and Professionalism</b>- as the speakers were given insights into tax jurisprudence.</p> <p>6. Transfer pricing as it gives the updated position of law.</p> <p>7. <b>Session 4: Jurisprudence of Tax: Neutrality and Professionalism</b>; <b>Session 5: Transfer Pricing</b>; <b>Session 6: Evidence in Taxation Law</b> – because it will help to discharge our judicial functions with more adequacy and acquaintance.</p> <p>8. Each session was equally good very difficult to analyze which one is best.</p> <p>9. Interpretation issue under tax and treaty laws.</p> <p>10. <b>Session 1: Constitutional and Statutory Basis of Taxation</b>; <b>Session 4: Jurisprudence of Tax: Neutrality and Professionalism</b>; <b>Session 5: Transfer Pricing</b>.</p> |

|   |  |
|---|--|
|   | <p>11. Participant did not comment.</p> <p>12. Participant did not comment.</p> <p>13. GAAR &amp; treaty law because it is new and contemporary.</p> <p>14. The dealing of principles/ concepts of taxation by Hon’ble Justice Nambiar.</p> <p>15. GAAR</p> <p>16. Hon’ble Justice A.K. J. Nambiar &amp; Justice S. Ravindra Bhat removed many doubts in the areas of interpretation of law.</p> <p>17. The topics on pricing and interpretation of statutes.</p> <p>18. Constitutional and statutory basis of taxation.</p> <p>19. By Justice S. Ravindra Bhat &amp; Justice A.K. Jayasankaran Nambiar.</p> <p>20. Programme on GAAR being a new area.</p> <p>21. <b>Session 1: Constitutional and Statutory Basis of Taxation; Session 2: Assessment Proceedings: Role of the Tribunal (Round Table Discussion); Session 3: Interpretational Issues in Tax and Treaty law; Session 4: Jurisprudence of Tax: Neutrality and Professionalism; Session 5: Transfer Pricing and Session 6: Evidence in Taxation Law</b> – due to active participation &amp; interaction.</p> <p>22. All</p> <p>23. Participant did not comment.</p> <p>24. Presentation and comments.</p> <p>25. Interaction with the resource person.</p> <p>26. Tax treaty law, GAAR provisions and found the resource person explained and handled the session in more participative and cordial manner.</p> <p>27. GAAR and Transfer Pricing.</p> <p>28. All sessions on tax treaty, GAAR and transfer pricing were very good.</p> <p>29. All sessions.</p> <p>30. Interpretation of statutes since using them on daily basis.</p> <p>31. Transferring Pricing.</p> <p>32. Conceptual clarity.</p> <p>33. All of them had something to contribute.</p> |
| <p>3. Which part of the Programme did you find least useful and why</p> | <p>1. NA.</p> <p>2. None of it.</p> <p>3. None of it.</p> <p>4. Evidence in taxation law. Time was not allowed sufficiently. During the lecture there was some technical problem in the display.</p> <p>5. <b>Session 2: Assessment Proceedings: Role of the Tribunal (Round Table Discussion);</b> - as it was required for new entrants in the tribunal.</p> <p>6. Levy of taxes by constitution as it is not relevant for interpretation while dealing in appeals before ITAT.</p> <p>7. NA</p>   |

|   |  |
|---|--|
|   | <p>8. All the programmes were informative and useful and was also revision of what we studied during college days.</p> <p>9. Role of tribunal.</p> <p>10. <b>Session 3: Interpretational Issues in Tax and Treaty law;</b></p> <p>11. Participant did not comment.</p> <p>12. <b>Session 2: Assessment Proceedings: Role of the Tribunal (Round Table Discussion);</b> - Being a second appellate authority we cannot improve the defects in the assessment therefore, this topic is meant for assessing officer and not for ITAT.</p> <p>13. Evidence in the Income Tax Act.</p> <p>14. Slide presentation by speaker Ms. Sonia Mathur.</p> <p>15. Evidence in taxation law.</p> <p>16. All programmes will be useful for rendering the decision in social justice.</p> <p>17. <b>Session 1: Constitutional and Statutory Basis of Taxation</b> – was not much useful for the practical working while discharging official/judicial function.</p> <p>18. Importance of electronic evidence in tax dispute.</p> <p>19. Sessions by Ms. Sonia Mathur &amp; Ms. Nappinai</p> <p>20. Nil</p> <p>21. <b>Session 6: Evidence in Taxation Law.</b></p> <p>22. <b>Session 6: Evidence in Taxation Law.</b></p> <p>23. Indirect taxes.</p> <p>24. Not applicable.</p> <p>25. Almost the entire programme was satisfactory.</p> <p>26. Participant did not comment.</p> <p>27. Participant did not comment.</p> <p>28. <b>Session 1: Constitutional and Statutory Basis of Taxation</b> – was not very relevant as the tax legislative framework does not form subject matter of ITAT adjudication.</p> <p>29. All sessions were most useful.</p> <p>30. Each programme was excellent.</p> <p>31. Participant did not comment.</p> <p>32. Participant did not comment.</p> <p>33. NA.</p> |
| <p>4. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p> | <p>1. No suggestion as such but this programme should be held yearly.</p> <p>2. Since I am fully satisfied with the programme, would like to be associated with it in future.</p> <p>3. No suggestions.</p> <p>4. More frequent programmes; More eminent speakers, particularly Hon'ble High Court Judges.</p> <p>5. NJA provided best of everything.</p> <p>6. In my opinion, resource persons should be from tax benches of Hon'ble High Courts.</p>   |

7. Programme must be of at least 7 days, however NJA is doing great job and therefore commendable.
8. Kindly consider ITAT members to participate in more programmes like this.
9. Participant did not comment.
10. Participant did not comment.
11. Would be useful where topic of discussion are discussed especially in term of contents and pace of the programme. Would also be useful to have one in-house session by members of the tribunal.
12. Before selecting topics they may be circulated in advance so that we can give suggestion about the topics which require discussion.
13. The content of programme was almost similar to the last year. So those who attended that programme it was the same content in two/three sessions.
14. Though the programme is good- but still if possible Hon'ble Judge of Supreme Court or High Court could be invited to chair the sessions.
15. The programme should be more tailored to the requirement of the participant.
16. This type of programme should be conducted frequently so that we can get benefitted. It will be very good for writing good judgement in future.
17. Before the programme is finalized inputs must be taken from the members with respect to subjects/topics to be discussed.
18. To prepare/compile important case laws on each subject being discussed or to be discussed, particularly of Supreme Court/ High Court which got finality.
19. Arrange academicians from university (Law professor like form Delhi University & NALSAR)
20. It would be better to involve ITAT members so that some more practical subjects could be discussed.
21. The lawyers who are appearing in ITAT for their cases may be avoided.
22. Bar member appearing before ITAT may be ignored.
23. The programme should be conducted in and around participants i.e. in our case direct taxes and to some extent powers under constitution.
24. The programme is very interactive.
25. By calling resource persons with latest judgments and their implications on different situations.
26. We should have these sessions on regular basis with the current issues and topics relevant for the functioning and administration of justice.
27. More time per speech could be devoted.
28. Well done NJA.
29. Participant did not comment.
30. Programme was wonderful.
31. Good seminar; perfect impart.
32. It will be very useful if the topics are defined with relevance to the work place realities.
33. Please keep the good work going. Spreading knowledge is divine. Regards.

