

National Judicial Academy

SE-04: Seminar for Members of the Income Tax Appellate Tribunal
11th – 13th February, 2020

Programme Coordinator : Mr. Rahul I. Sonawane & Mr. Shashwat Gupta, Faculty

No. of Participants : 31

No. of forms received : 28

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	82.14	17.86	-	3. Excellent.
b. The subject matter of the program is useful and relevant to my work	75.00	25.00	-	3. Excellent.
c. Overall, I got benefited from attending this program	71.43	28.57	-	3. Excellent.
d. I will use the new learning, skills, ideas and knowledge in my work	77.78	22.22	-	3. Excellent.
e. Adequate time and opportunity was provided to participants to share experiences	82.14	14.29	3.57	3. Excellent.
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	82.14	17.86	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	85.19	14.81	-	-
c. Up to date	73.08	23.08	3.84	-
d. Related to Constitutional Vision of Justice	67.86	28.57	3.57	-
e. Related to international legal norms	70.37	29.63	-	15. I am not aware.

III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	78.57	21.43	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	66.67	29.63	3.70	15. No case studies were discussed. It would have been better if discussed.
(ii) Interactive sessions were fruitful	64.29	32.14	3.57	-
(iii) Audio Visual Aids were beneficial	53.57	39.29	7.14	16. None/ or were two connection to go through.
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	76.92	23.08	72.22	27.78
2	88.46	11.54	77.78	22.22
3	85.19	14.81	73.68	26.32
4	76.00	24.00	72.22	27.78
5	74.07	25.93	73.68	26.32
6	74.07	25.93	68.42	31.58
7	76.92	23.08	73.68	26.32
8	66.67	33.33	65.00	35.00
9	76.92	23.08	68.42	31.58
10	73.08	26.92	70.00	30.00
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks

a. The Program material is useful and relevant	75.00	25.00	-	3. Excellent.
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	71.43	25.00	3.57	-
c. The content was organized and easy to follow	71.43	28.57	-	-

VIII. GENERAL SUGGESTIONS

1. Three most important learning achievements of this Programme	<p>1. Acquiring the knowledge; Revising the provision of the act and updation of new law.</p> <p>2. Jurisprudence; International taxation treaties.</p> <p>3. Jurisprudence; Transfer Pricing; Treaty.</p> <p>4. Professionally organized and effectively managed.</p> <p>5. Court and case management.</p> <p>6. 1. Constitutional view; 2. Jurisprudence; 3. Theatrical view.</p> <p>7. None.</p> <p>8. All programme were effective.</p> <p>9. Participant did not comment.</p> <p>10. Deliberations on 1. Evidencing value; 2. Rule of procedure; 3. DTAA X/s domestic laws interpretation.</p> <p>11. The programme is very useful & each time I came & attend the programme I learn something new which helps me to perform my duty efficiently.</p> <p>12. To know of other subjects and updation.</p> <p>13. None.</p> <p>14. It has been really helpful to know the parts of the subjects.</p> <p>15. <i>Session 6: General Anti-Avoidance Rules; Session 7: Court and Case Management.</i></p> <p>16. Informative; keenness to lean more; Updation of knowledge.</p> <p>17. Since all programmes were equally important of interesting, it is difficult to identify any 3 most important learning achievements.</p> <p>18. 1. Clarity; 2. Use of precedents; 3. Interpretation or acts.</p> <p>19. Precedent; Analysis of tax treaty.</p> <p>20. <i>Session 3: Theory of Precedent; Session 9: Interpretational Issues in Tax and Treaty law and Session 10: International Tax Treaty Law and Double Tax Avoidance Agreements.</i></p> <p>21. None.</p> <p>22. Participant did not comment.</p>
---	---

	<p>23. It was over all good experience.</p> <p>24. GAAR; Treaties; MNIs.</p> <p>25. & 26. Participant did not comment.</p> <p>27. It's refreshing existing skills and to improve and enhance the same.</p> <p>28. Understanding different perspectives; Learning through discussion; Learning from reference materials.</p>
<p>2. Which part of the Programme did you find most useful and why</p>	<p>1. All programme useful.</p> <p>2. All the programmes were useful.</p> <p>3. Constitution of India.</p> <p>4. All and as per above observation.</p> <p>5. Session 3: Theory of Precedent – Hon'ble Justice Ram Mohan Reddy.</p> <p>6. Court & case management; Theory or precedent.</p> <p>7. Session 3: Theory of Precedent; Session 5: Transfer Pricing; Session 7: Court and Case Management; Session 9: Interpretational Issues in Tax and Treaty law and Session 10: International Tax Treaty Law and Double Tax Avoidance Agreements.</p> <p>8. All programme.</p> <p>9. All parts of programme were quite useful as such; but if one has to choose; it was discussion on newly introduces 'GAAR'.</p> <p>10. Speakers views.</p> <p>11. Each & every session.</p> <p>12. None.</p> <p>13. None.</p> <p>14. All are informative and useful for me.</p> <p>15. Session 3: Theory of Precedent – more interactive & practical; Session 6: General Anti-Avoidance Rules- interactive.</p> <p>16. The session on precedents was quite elaborate and informative.</p> <p>17. Theory of precedent. It is useful in day to day cases coming before us.</p> <p>18. Justice Ram Mohan Reddy session was very good with clear concepts.</p> <p>19. Session 9: Interpretational Issues in Tax and Treaty law and Session 10: International Tax Treaty Law and Double Tax Avoidance Agreements.</p> <p>20. Session 9: Interpretational Issues in Tax and Treaty law and Session 10: International Tax Treaty Law and Double Tax Avoidance Agreements- resourcing Mr. Porus Kaka, has good knowledge on the subject and capacity of good deliberation.</p> <p>21. None.</p> <p>22. Participant did not comment.</p> <p>23. The session by Mr. Porus Kaka it was informative.</p> <p>24. Participant did not comment.</p> <p>25. Mr. Porus Kaka, lordship by Mr. Reddy.</p>

	<p>26. All the session were useful.</p> <p>27. Transfer pricing, Court leadership; Interpretational issue in tax treaties.</p> <p>28. Precedents international Taxation.</p>
<p>3. Which part of the Programme did you find least useful and why</p>	<p>1. All the programme useful.</p> <p>2. NA.</p> <p>3. Administration.</p> <p>4. Nil.</p> <p>5. All the sessions were equally useful.</p> <p>6. All the session were most useful.</p> <p>7. All parts were useful.</p> <p>8. Nil.</p> <p>9. Participant did not comment.</p> <p>10. Questions by the participant irrelevant discussion were allowed to be asked. There was no monitoring.</p> <p>11. Not applicable.</p> <p>12. All are useful.</p> <p>13. Administration.</p> <p>14. None.</p> <p>15. Evidence in taxation law as I feel that the relevance of evidence act to income tax proceedings was not discussed.</p> <p>16. The session on court management could not really gain anything useful.</p> <p>17. No such programme.</p> <p>18. No comments.</p> <p>19. Participant did not comment.</p> <p>20. <i>Session 2: Jurisprudence of Tax Administration: Neutrality and Professionalism; Session 4: Assessment Proceedings: Role of the Tribunal; Session 6: General Anti-Avoidance Rules-</i> Particularly/Addressed by Mr. Ravi Advocate.</p> <p>21. & 22. Participant did not comment.</p> <p>23. None.</p> <p>24. Participant did not comment.</p> <p>25. None.</p> <p>26. None.</p> <p>27. NA.</p> <p>28. GAAR (Faculty having more expertize on the subject may be invited); Court and case management (Content was not wholly relevant or ITAT); Assessment proceeding role of ITAT (Very little tings was devoted).</p>
<p>4. Kindly make any suggestions you may have on how NJA may serve you better</p>	<p>1. Hon'ble judges or faculty may be allow to go through for functioning of tribunal have the knowledge of case management.</p> <p>2. Departmental representatives should also be invited.</p>

<p>and make its programmes more effective</p>	<p>3. Excellent.</p> <p>4. Nil.</p> <p>5. Participant did not comment.</p> <p>6. NJA is doing an excellent job.</p> <p>7. The time schedule be extended to 7-15 days instead of 3 days.</p> <p>8. 1. Water cups may be supplied during programme; 2. Kettle (Electric) and tea pouches/coffee pouches/ milk powder may be provided in rooms; 3. Power-point presentation may be encouraged instead of continuous lecture.</p> <p>9. Participant did not comment.</p> <p>10. None.</p> <p>11. Not applicable; Excellent programme.</p> <p>12. No comments- It is led by dynamic dignitary Hon'ble Justice Shri Goda Raghuram.</p> <p>13. Good programme are very educative; Practical issue need to be taken.</p> <p>14. I am satisfied, wishing NJA all the best in future.</p> <p>15. None.</p> <p>16. The sessions should be managed properly to overall the proposed topics for discussion.</p> <p>17. No such suggestion required. It should be maintained.</p> <p>18. Group discussion; Teaching session's contained with example.</p> <p>19. Participant did not comment.</p> <p>20. Some well-known academician from Delhi university and NLU may be including in to list of speakers.</p> <p>21. None.</p> <p>22. None.</p> <p>23. Session as in vi earlier.</p> <p>24. Participant did not comment.</p> <p>25. None.</p> <p>26. Participant did not comment.</p> <p>27. Let there be an elaborate discussion by speaker's provision wise from Sec 92 to Sec 100 of Income tax act.</p> <p>28. Hygiene kit (toothbrush, toothpaste) may be provided in the rooms; speakers may be briefed in advance about functioning of ITAT (if they are not already very familiar); Specific food requirement of participants (due to their health condition) may be ascertained in advance.</p>
---	--