

**Seminar for Members of the Income Tax Appellate Tribunal (SE-04)**

11<sup>th</sup> to 13<sup>th</sup> February, 2020

**Programme Schedule**

Academic Coordinators: Mr. Rahul I. Sonawane & Mr. Shashwat Gupta, Faculty, NJA

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| <p align="center"><b>DAY 1</b></p> <p align="center"><b>11<sup>th</sup><br/>February,<br/>2020</b></p> <p align="center"><b>(Tuesday)</b></p> | <p><b><u>09:30 AM– 09:45 AM</u></b></p> <p align="center"><b>Introductory Session</b></p> <p align="center"><u>Panel</u></p> <p align="center"><b>Justice G. Raghuram<br/>Justice P. P. Bhatt<br/>Mr. Pramod Kumar</b></p>   | <p align="center"><b>T<br/>E<br/>A<br/><br/>B<br/>R<br/>E<br/>A<br/>K</b></p> | <p align="center"><b><u>SESSION 2</u></b></p> <p align="center"><b><u>11:00 AM – 12:00 PM</u></b></p> <p align="center"><b>Jurisprudence of Tax<br/>Administration: Neutrality and<br/>Professionalism</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Tax as revenue – Revenue and its importance in governance</li> <li>- Constitutional concerns of Equality and Due Process in taxation- concerns of the taxpayer.</li> <li>- Striking a balance between the interests of the State and the taxpayer</li> </ul> | <p align="center"><b>I<br/>N<br/>H<br/>O<br/>U<br/>S<br/>E<br/><br/>T<br/>E<br/>A</b></p> | <p align="center"><b><u>SESSION 3</u></b></p> <p align="center"><b><u>12:00 PM – 01:30 PM</u></b></p> <p align="center"><b>Theory of Precedent</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Why “stare decisis”</li> <li>- Institutional coherence and Doctrinal stability; not individual adventurism</li> <li>- Basic principles</li> <li>- <i>Ratio decidendi; sub silentio</i> and <i>per incuriam</i></li> </ul> | <p align="center"><b>L<br/>U<br/>N<br/>C<br/>H<br/><br/>B<br/>R<br/>E<br/>A<br/>K</b></p> | <p align="center"><b><u>SESSION 4</u></b></p> <p align="center"><b><u>2:30 PM – 4:00 PM</u></b></p> <p align="center"><b>Assessment Proceedings: Role<br/>of the Tribunal</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Defects in Assessment Proceedings</li> <li>- Solutions to address the defects in Assessment Proceedings</li> </ul> |
|   | <p align="center"><b><u>SESSION 1</u></b></p> <p align="center"><b><u>09:45 AM– 10:30 AM</u></b></p> <p align="center"><b>Constitutional and Statutory<br/>Basis of Taxation</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Why Taxation?</li> <li>- Constitutional provisions (Article 265, VII<sup>th</sup> Schedule and Lists)</li> <li>- Statutory provisions (Income Tax Act, 1961, Finance Bills and Acts)</li> <li>- International Treaties</li> </ul> <p align="center"><u>Speaker</u><br/><b>Mr. S. Ravi</b></p> <p align="center"><u>Chair</u><br/><b>Justice R. V. Easwar</b></p> |   | <p align="center"><u>Speaker</u><br/><b>Mr. S. Ravi</b></p> <p align="center"><u>Chair</u><br/><b>Justice R. V. Easwar</b></p>   |   |   |   |   |

\*Tea at 04:00 PM on Day 1 & 2

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| <b>DAY 2</b><br><br><b>12<sup>th</sup></b><br><b>February,</b><br><b>2020</b><br><b>(Wednesday)</b> | <p align="center"><b><u>SESSION 5</u></b><br/> <b><u>09:30 AM – 10:30 AM</u></b></p> <p align="center"><b>Transfer Pricing</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Basic Principles of Transfer Pricing</li> <li>- Major Issues of Dispute in Transfer Pricing</li> <li>- Role of the ITAT</li> </ul> <p align="center"><b><u>Speakers</u></b><br/> <b>Mr. S. Ravi</b><br/> <b>Mr. Sujit Ghosh</b></p> <p align="center"><b><u>Chair</u></b><br/> <b>Justice R. V. Easwar</b></p> | <b>T</b><br><b>E</b><br><b>A</b><br><b>B</b><br><b>R</b><br><b>E</b><br><b>A</b><br><b>K</b> | <p align="center"><b><u>SESSION 6</u></b><br/> <b><u>11:00 AM – 12:15 PM</u></b></p> <p align="center"><b>General Anti-Avoidance Rules</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Understanding the concepts of ‘Tax Planning’ and ‘Tax Avoidance’</li> <li>- Impermissible Avoidance Arrangement &amp; Arrangements Lacking Commercial Substance under Chapter X-A of the Income Tax Act, 1961</li> </ul> <p align="center"><b><u>Speakers</u></b><br/> <b>Mr. S. Ravi</b><br/> <b>Mr. Sujit Ghosh</b></p> <p align="center"><b><u>Chair</u></b><br/> <b>Justice R. V. Easwar</b></p> | <b>I</b><br><b>N</b><br><b>H</b><br><b>O</b><br><b>U</b><br><b>S</b><br><b>E</b><br><b>T</b><br><b>E</b><br><b>A</b> | <p align="center"><b><u>SESSION 7</u></b><br/> <b><u>12:15 PM– 1:30 PM</u></b></p> <p align="center"><b>Court and Case Management</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Case-flow Management</li> <li>- Court Leadership</li> <li>- Managing Human Resources</li> </ul> <p align="center"><b><u>Speakers</u></b><br/> <b>Justice Ram Mohan Reddy</b><br/> <b>Justice R. V. Easwar</b></p> | <b>L</b><br><b>U</b><br><b>N</b><br><b>C</b><br><b>H</b><br><b>B</b><br><b>R</b><br><b>E</b><br><b>A</b><br><b>K</b> | <p align="center"><b><u>SESSION 8</u></b><br/> <b><u>2:30 PM– 4:00 PM</u></b></p> <p align="center"><b>Evidence in Taxation Law</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Evidentiary Standards with reference to search, seizure, illegally collected evidences, tax avoidance etc.</li> <li>- Burden of Proof in Tax Law</li> <li>- Importance of Electronic Evidence in Tax Disputes</li> </ul> <p align="center"><b><u>Speakers</u></b><br/> <b>Mr. S. Ravi</b><br/> <b>Mr. Sujit Ghosh</b></p> <p align="center"><b><u>Chair</u></b><br/> <b>Justice R. V. Easwar</b></p> |
|   | <p align="center"><b><u>SESSION 9</u></b><br/> <b><u>09:30 AM– 11:00 AM</u></b></p> <p align="center"><b>Interpretational Issues in Tax and Treaty law</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Principles of Interpretation of Tax Statutes and Treaties</li> <li>- Issues in Interpretation</li> </ul> <p align="center"><b><u>Speaker</u></b><br/> <b>Mr. Porus Kaka</b></p>  |  | <p align="center"><b><u>SESSION 10</u></b><br/> <b><u>11:30 AM – 1:00 PM</u></b></p> <p align="center"><b>International Tax Treaty Law and Double Tax Avoidance Agreements</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Overview and Fundamental Concepts of DTAA</li> </ul> <p align="center"><b><u>Speaker</u></b><br/> <b>Mr. Porus Kaka</b></p> <p align="center"><b><u>1:00 PM – 1:15 PM</u></b><br/> <b>Participants’ Feedback</b></p>   |  | <b>L</b><br><b>U</b><br><b>N</b><br><b>C</b><br><b>H</b>  |  |  |

\*Tea at 04:00 PM on Day 1 & 2