

## National Judicial Academy

**SE-12:** E-lecture Series for Officers posted at AR Office and Field Officers of CBIC  
22<sup>nd</sup> April, 29<sup>th</sup> April, 6<sup>th</sup> May & 20<sup>th</sup> May, 2022

**Programme Coordinator** : Ms. Paiker Nasir, Ms. Ankita Pandey and Ms. Jaya Rishi

**No. of Participants** : 477

**No. of forms received** : 07

<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 programme was clear to me	<b>100.00</b>	-	-	5. It was excellent.
b. The subject matter of the programme is useful and relevant to my work	<b>100.00</b>	-	-	7. The subject matter was more useful for departmental adjudicating officers than the Authorized Representative in Tribunals.
c. Overall, I got benefited from attending this programme	<b>100.00</b>	-	-	7. Overall the programme was very relevant to my present assignment.
d. I will use the new learning, skills, ideas and knowledge in my work	<b>100.00</b>	-	-	-
e. Adequate time and opportunity was provided to participants to share experiences	<b>100.00</b>	-	-	7. In my opinion, time allotted to each session was not sufficient to do justice to the subject.
<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 programme provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	<b>100.00</b>	-	-	5. It will help me as Auth. Representative.
b. Comprehensive (relevant case laws, national laws, leading text / articles /	<b>100.00</b>	-	-	-

comments by jurists)				
c. Up to date	<b>100.00</b>	-	-	-
d. Related to Constitutional Vision of Justice	<b>100.00</b>	-	-	-
e. Related to International Legal Norms	<b>100.00</b>	-	-	-
<b>III. STRUCTURE OF THE PROGRAMME</b>				
<b>PROPOSITION</b>	<b>Good (%)</b>	<b>Satisfactory (%)</b>	<b>Unsatisfactory (%)</b>	<b>Remarks</b>
a. The structure and sequence of the programme was logical	<b>100.00</b>	-	-	5. Excellent.
b. The programme was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	<b>100.00</b>	-	-	7. The session were more focused on the theory aspect and more case studies could have been added.
(ii) Interactive sessions were fruitful	<b>100.00</b>	-	-	-
(iii) Audio Visual Aids were beneficial	<b>100.00</b>	-	-	7. More Audio Visual Aids would have made these sessions more interesting.
<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>100.00</b>	-	<b>100.00</b>	-
2	<b>100.00</b>	-	<b>100.00</b>	-
3	<b>100.00</b>	-	<b>100.00</b>	-
4	<b>100.00</b>	-	<b>100.00</b>	-
<b>V. PROGRAMME MATERIALS</b>				

PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The Programme material is useful and relevant	100.00	-	-	5. Excellent material.
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	100.00	-	-	-
c. The content was organized and easy to follow	100.00	-	-	-

VIII. GENERAL SUGGESTIONS	
1. Three most important learning achievements of this Programme	<p>1. 1. These lectures helped to understand the process of natural justice; 2. These lectures taught me to be judicious while dealing with tax matters; 3. These lectures enriched my knowledge of interpretative skills and use of evidences in quasi-judicial proceedings.</p> <p>2. 1. This programme cleared some doubts regarding some legal issues; 2. This programme was useful for all departmental officers as it increases effectiveness in decision making, proper evidence collection, and effective representation of cases before courts by the department; 3. This programme was incorporated along with supporting case laws which is important in decision making.</p> <p>3. The lectures given by resource persons increased the judging skills from legal perspective; This programme gave a wide knowledge about basics of taxation and evidence collection and its proper way; lectures were given citing case laws and examples which helped in understanding topics effectively.</p> <p>4. 1. Care to be exercised while drafting an order; 2. Importance of Principles of Natural justice; 3. Admissibility of electronic records.</p> <p>5. 1. Will be useful in my work as Auth. Representative; 2. Will improve my pleading skills; 3. Will improve my knowledge with relation to constitutional validity of taxation laws.</p> <p>6. Progressive elimination of ignorance.</p> <p>7. 1. Different aspects of the Principle of Natural Justice; 2. How to interpret taxation laws and statute, while doing departmental adjudication; 3. Following Judicial Discipline while adjudicating SCN and also while filing Review Petitions, so that unnecessary harassment of the assessee and unnecessary litigation, can be avoided.</p>
2. Which part of the Programme did you find most useful and why	<p>1. All lectures were very useful. Moreover, these lecturers are from highly knowledgeable and persons dealing with the cases at High Courts. Selection of lecturers were exemplary.</p> <p>2. Judicial ethics, Judging Skills and Objectivity in Decision making, because a good and legally correct order in the most important for any quasi-judicial or Judicial forum.</p>

	<p>3. Judicial ethics, Judging Skills and Objectivity in Decision making- Because a good order passed by the Departmental officer is more important for reducing litigation.</p> <p>4. The session on drafting of order was the most useful the reason being that while defending original/appellate orders one does come across various instances where an order does not stand judicial scrutiny on account of errors/lacunae, inherent in it.</p> <p>5. Judicial Ethics, Judging Skills and Objectivity in Decision making.</p> <p>6. Open and lively two-way sessions.</p> <p>7. The part, where relevant case laws were discussed and where examples from the case proceedings, were discussed, was most useful since we were able to connect these case laws and examples with our current assignments.</p>
<p>3. Does the programme need further modulations or change</p>	<p>1. More such session would enrich the quasi-judicial authorities in dealing with tax dispute matters. These types of lectures would help in improving quality of orders passed by the quasi-judicial authorities.</p> <p>2. No, the programme was perfectly arranged and coordinated by the National Judicial Academy, Bhopal.</p> <p>3. No, the programme was perfect.</p> <p>4. No.</p> <p>5. I don't think so.</p> <p>6. No.</p> <p>7. Though overall the structure was excellent, It's my humble suggestion that more case laws and case proceedings detail can be included, since most of the departmental officers are not from the legal background, so these examples and case laws are extremely helpful to understand the fine legal points and legal aspects.</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. NJA did an excellent work in organizing these lecture series. More such lectures with the co-ordination of CBIC imparted to the officers dealing with quasi-judicial proceedings would definitely help in improving standard of order passed by them.</p> <p>2. To add more lectures on different topics in future and through virtual mode as maximum participant get benefitted through this mode; Thank You NJAC for such a wonderful programme.</p> <p>3. It is requested to arrange more e-lectures in future through virtual mode.</p> <p>4. 1. It was a great lecture series; 2. It can be made more vibrant if the resource persons would share some practical examples which will become easy to imbibe for the trainees.</p> <p>5. More such sessions may please be organized particularly with the prominent lawyers dealing with taxation matters.</p> <p>6. Nil.</p> <p>7. All lectures and discussions were excellent. If we can use some power point presentation/audio visual and other materials can be shared on screen during live, it would make sessions more interesting.</p>