

**E-lecture series for officers posted at AR Offices and Field Officers of CBIC**

[Online Mode]

[22<sup>nd</sup> April, 29<sup>th</sup> April, 6<sup>th</sup> May & 20<sup>th</sup> May 2022]

**Tentative Programme Schedule**

<b>DAY 1</b> <b>22<sup>nd</sup> April, 2022 (Friday)</b>	
<b>Session/Time</b>	<b>Theme</b>
<b>Session 1</b> <b>3:30 PM – 05:00 PM</b>	<b>Constitutional Authority to Tax and Basis of Taxation</b>  <b><u>Proposed Scope of Discussion</u></b> <ul style="list-style-type: none"><li>- Constitutional Scheme and Basic principles of taxation</li><li>- Various aspects of taxation like- double taxation, retrospective taxation, principles of equity in taxation</li><li>- Distinction between various kinds of tax and fee</li><li>- Power to issue circulars and binding nature of circulars</li></ul> <b><u>04:45 PM – 05:00 PM</u></b> Q & A / Open Discussion
<b>DAY 2</b> <b>29<sup>th</sup> April, 2022 (Friday)</b>	
<b>Session 2</b> <b>3:30 PM – 05:00 PM</b>	<b>Endemic Pathologies in Assessment Proceedings</b>  <b><u>Proposed Scope of Discussion</u></b> <ul style="list-style-type: none"><li>- Principles of Natural Justice and its Application in Tax Assessment Proceedings</li><li>- Interpretation of Tax Statutes: Core Principles</li><li>- Role of Adjudicators: Balancing the interests of Citizens and Revenue</li></ul> <b><u>04:45 PM – 05:00 PM</u></b> Q & A / Open Discussion
<b>DAY 3</b> <b>6<sup>th</sup> May, 2022 (Friday)</b>	
<b>Session 3</b> <b>3:30 PM – 05:00 PM</b>	<b>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings</b>  <b><u>Proposed Scope of Discussion</u></b> <ul style="list-style-type: none"><li>• Relevancy, authenticity and admissibility of electronic records</li><li>• Contours of Section 65-B in light of relevant case law jurisprudence</li><li>• Common Errors in Appreciation of Evidence</li></ul> <b><u>04:45 PM – 05:00 PM</u></b> Q & A / Open Discussion

**DAY 4**  
**20<sup>th</sup> May, 2022 (Friday)**

**Session 4**  
**3:30 PM – 05:00 PM**

Judicial Ethics, Judging Skills and Objectivity in Decision Making

**Proposed Scope of Discussion**

- Art, Craft and Science of Drafting Judgments
- Significance of Reasoning in Orders
- Demeanor of the Presiding Officer

**04:45 PM – 05:00 PM**  
Q & A / Open Discussion