

**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]**

**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>03:30 PM – 05:00 PM</b>  <b><u>04:45 PM – 05:00 PM</u></b> Q & A / Open Discussion	<b>Constitutional Authority to Tax and Basis of Taxation</b>  <b><u>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>Speakers</u></b> <i>Justice G. Raghuram</i> <i>Justice Mohammed Shafiq</i>
<b>DAY 2</b> <b>29<sup>th</sup> April, 2022 (Friday)</b>	
<b>Session 2</b> <b>03:30 PM – 05:00 PM</b>  <b><u>04:45 PM – 05:00 PM</u></b> Q & A / Open Discussion	<b>Endemic Pathologies in Assessment Proceedings</b>  <b><u>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>Speakers</u></b> <i>Justice Anita Sumanth</i> <i>Mr. Sujit Ghosh</i>

<b>DAY 3</b> <b>6<sup>th</sup> May, 2022 (Friday)</b>	
<p style="text-align: center;"><b>Session 3</b> <b>03:30 PM – 05:00 PM</b></p> <p style="text-align: center;"><b><u>04:45 PM – 05:00 PM</u></b> Q &amp; A / Open Discussion</p>	<p style="text-align: center;"><b>Appreciation of Evidence including Electronic Evidence in Taxation Proceedings</b></p> <p style="text-align: center;"><b><u>Scope of Discussion</u></b></p> <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> <p style="text-align: center;"><b><u>Speakers</u></b> <i>Justice Vineet Kothari</i> <i>Mr. Ajay Vohra</i></p>
<b>DAY 4</b> <b>20<sup>th</sup> May, 2022 (Friday)</b>	
<p style="text-align: center;"><b>Session 4</b> <b>03:30 PM 05:00 PM</b></p> <p style="text-align: center;"><b><u>04:45 PM – 05:00 PM</u></b> Q &amp; A / Open Discussion</p>	<p style="text-align: center;"><b>Judicial Ethics, Judging Skills and Objectivity in Decision Making</b></p> <p style="text-align: center;"><b><u>Scope of Discussion</u></b></p> <ul style="list-style-type: none"> <li>- Art, Craft and Science of Drafting Judgments</li> <li>- Significance of Reasoning in Orders</li> <li>- Demeanor of the Presiding Officer</li> </ul> <p style="text-align: center;"><b><u>Speakers</u></b> <i>Justice Sunil Ambwani</i> <i>Justice AK Jayasankaran Nambiar</i></p>

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