

National Judicial Academy

P-1342: National Workshop for High Court Justices on Direct Taxes

15th – 16th April, 2023

Programme Coordinator : Ms. Paiker Nasir and Mr. Krishna Sisodia

I. OVERALL				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The objective of the programme was clear to me	100.00	-	-	1. It's a learning process. But I am sure because of good resource persons (Experts). I have learned.
b. The subject matter of the programme is useful and relevant to my work	86.67	13.33	-	-
c. Overall, I got benefited from attending this programme	100.00	-	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	100.00	-	-	-
e. Adequate time and opportunity was provided to participants to share experiences	81.25	18.75	-	-
II. KNOWLEDGE				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
The programme provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	93.75	6.25	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	100.00	-	-	-
c. Up to date	100.00	-	-	-
d. Related to Constitutional Vision of Justice	87.50	12.50	-	-

e. Related to International Legal Norms	66.67	13.33	-	-
III. STRUCTURE OF THE PROGRAMME				
PROPOSITION	Good (%)	Satisfactory (%)	Unsatisfactory (%)	Remarks
a. The structure and sequence of the programme was logical	93.75	6.25	-	10. Except the online lecture on day1.
b. The programme was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	83.33	8.33	8.34	-
(ii) Case studies were relevant	85.71	14.29	-	-
(iii) Interactive sessions were fruitful	78.57	21.43	-	-
(iv) Simulation Exercises were valuable	81.82	18.18	-	-
(v) Audio Visual Aids were beneficial	76.92	23.08	-	-
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	82.35	17.65	83.33	16.67
2	82.35	17.35	83.33	16.67
3	82.35	17.35	83.33	16.67
4	88.24	11.76	91.67	8.33
5	100.00	-	91.67	8.33
V. PROGRAMME MATERIALS				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The Programme material is useful and relevant	93.33	6.67	-	-
b. The content was updated. It reflected recent case laws/ current thinking/	100.00	-	-	-

research/ policy in the discussed area				
c. The content was organized and easy to follow	78.57	21.43	-	-

VIII. GENERAL SUGGESTIONS

<p>1. Three most important learning achievements of this Programme</p>	<p>1. 1. Clarity of the concept. 2. Latest updation of the Direct Tax. 3. Interpretation by experts.</p> <p>4. Understanding basic as well as advanced study.</p> <p>5. Such programme in a kind of small “Kumbh” of judges. It gives them to collect under one roof and interact with each other and with the resource person.</p> <p>6. With commencement of learning of history of taxation vis-à-vis interpretation of statute and treaties to be construed is great experience to understand the conceptual aspect of tax laws. Transfer pricing with constitutional powers to exercise has been dealt with very lucidly.</p> <p>7. 1. I have learnt how to understand tax matters. 2. Latest legal trend relating to direct tax. 3. Proper way to entertain writs where right to appeal lie.</p> <p>8. Many intricacies on the direct tax.</p> <p>9. We could have regular follow up programmes so that discussion on case laws could get deeper which may go a long way in evolution and development of the law on the subject. Outstanding resource persons. Great interaction with them.</p> <p>10. 1. Very good material & case laws up to date. 2. Interaction with Justice Sahi & other judges. 3. Interaction with Mr. Ramakrishnan Viraraghavan.</p> <p>11. I could learn a new area of law never travelled before. Constitutional rights of people & the jurisdictional issues are relevant for all jurisdictions.</p> <p>12. Background of tax treaties and interpretation of treaties followed by transfer pricing proved very effective.</p> <p>13. 1. A discussion on topics which are live and emerging keeping in line with international law. 2. Tax collected contributes to country’s growth so it is necessary to know the latest legal position. 3. Clarification of certain doubts that may arise while adjudicating matters.</p> <p>14. 226 jurisdiction is equally with 141/142.</p> <p>15. Acquiring overall good knowledge about constitutional authority to tax.</p> <p>16. A vast knowledge of domestic laws & international laws on the subject of tax.</p> <p>17. 1. Fundamentals of taxation law. 2. First time exposed to international treaty and double tax avoidance. 3. First time exposed to transfer pricing.</p>
<p>2. Which part of the Programme did you find most useful and why</p>	<p>1. Justice Raghuram quite knowledgeable & lots of experience.</p> <p>4. Session 1: The Constitutional Authority to Tax and Session 5: Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations.</p> <p>6. Every part.</p> <p>7. Session 2: Interpretation of Fiscal Statutes: Core Principles; Session 3: International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview and Session 5: Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations.</p>

	<p>8. Session 5: Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations.</p> <p>10. Session 2: Interpretation of Fiscal Statutes: Core Principles; Session 3: International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview; Session 4: Transfer Pricing- Basic Principles & Challenges: Role of High Courts and Session 5: Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations.</p> <p>14. Session 3: International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview; Session 4: Transfer Pricing- Basic Principles & Challenges: Role of High Courts and Session 5: Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations.</p> <p>15. Session 3: International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview.</p> <p>16. All the programme were exceptional.</p> <p>17. Session 5: Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations- Since it has general and direct application.</p>
<p>3. Does the programme need further modulations or change</p>	<p>1. Justice Sahi (Director) knows the best.</p> <p>4. If deliberation in write up is provided early; it would be more useful.</p> <p>6. Jurisdictional fact Vrs. Jurisdiction is required to be more elaborate.</p> <p>8. As I said earlier the programmes should be concerning the High Courts at large not confused to chartered High Court.</p> <p>11. More group discussions.</p> <p>13. More seminar may help participants.</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. Kindly keep interesting interactions while dealing with dry subject.</p> <p>4. It would be more useful.</p> <p>5. One other session be kept for all judges to discuss the issues/the subject they are facing while delivery same important/complicated issues.</p> <p>7. 1. Speakers are very nice. 2. Some more sessions required for elaborate discussion as substantial question of law-jurisdictional issues. 3. Separate programme is required as indirect taxes also.</p> <p>11. The Academy is excelling each day in every area. May be more programme for criminal law issues, Arbitration for me specifically. The food quality & variety was too good this time, as well as how the food hall was managed & served.</p> <p>15. By providing study material in advance by email to enable participants to have more effective interactive session.</p> <p>16. Number of lectures especially pertaining to the technical issues should be increased.</p>