

PROGRAMME SCHEDULE

NATIONAL WORKSHOP FOR HIGH COURT JUSTICES ON DIRECT TAXES

(P-1342) [15th & 16th April, 2023]

Program Coordinators: Ms. Paiker Nasir & Mr. Krishna Sisodia

TIMING	SESSION(S)
Saturday	DAY-1: 15.04.2023
10:00 AM -11:15 AM (11:15AM – 11:30AM Q&A/Discussion)	SESSION 1 The Constitutional Authority to Tax <i>Proposed Scope of Discussion</i> <ul style="list-style-type: none">- History and Basic features of Tax Laws- Constitutional Provisions for Finance Bill and Treaties, Money Bills & Scheme of Income Tax Act, 1961 <u>Speakers</u> Justice Anita Sumanth Mr. N. Venkataraman
11:30 AM - 12:00 PM	Tea Break
12:00 PM - 01:15 PM (01:15PM – 01:30PM Q&A/Discussion)	SESSION 2 Interpretation of Fiscal Statutes: Core Principles <i>Proposed Scope of Discussion</i> <ul style="list-style-type: none">- Literal Interpretation & <i>Casus Omissus</i>- Doctrine of <i>Ejusdem Generis</i>- Interpretation as a conversation between the Courts and Legislature- Case Law Jurisprudence <u>Speakers</u> Justice G. Raghuram Mr. Ramakrishnan Viraraghavan
01:30 PM – 02:30 PM	Lunch Break
02:30 PM – 03:45 PM (03:45PM – 04:00PM Q&A/Discussion)	SESSION 3 International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview <i>Proposed Scope of Discussion</i> <ul style="list-style-type: none">- Genesis & objective of tax treaties- General Rules of Interpretation of Treaties- General Rule of Interpretation [Article 31, VCLT]- Supplementary means of Interpretation [Article 32, VCLT]- [Model OECD, Travaux preparatoires, Conduct shown through Mutual Agreement procedures etc.]- Leading International Tax models and commentary- Principles of General Anti Avoidance Rule (GAAR) <u>Speakers</u> Mr. Balbir Singh Mr. Porus F. Kaka
04:00 PM	Tea

Sunday	DAY-2: 16.04.2023
10:00 AM - 11:30 AM (11:15AM – 11:30AM Q&A/Discussion)	SESSION 4 Transfer Pricing- Basic Principles & Challenges: Role of High Courts <i>Proposed Scope of Discussion</i> <ul style="list-style-type: none"> - Background of Transfer Pricing in India - Transfer Pricing Regulations [Section 92 – Income Tax Act] & Issues [Comparability Analysis & Adjustment; Use of contemporaneous data; Application of data rules; Location Savings etc] - Interplay between Domestic Law and Tax Treaties - Recharacterization of transactions - Share transfer without Consideration Speakers Mr. Ajay Bahl Mr. K. Vaitheeswaran
11:30 AM – 12:00 PM	Break
12:00 PM – 01:30 PM (01:15PM – 01:30PM Q&A/Discussion)	SESSION 5 Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations <i>Proposed Scope of Discussion</i> <ul style="list-style-type: none"> - Scope of Limited Appellate and Revisional Jurisdiction of High Courts vis-a-vis Substantial Question of Law under the Income Tax Act, 1961 - Doctrine of <i>Forum Conveniens</i> - Rules of Consistency, Res judicata & Estoppel and Doctrine of Approbate & Reprobate - Doctrine of Imminent Threat apropos Maintainability of Writ Petitions - Grounds for interference against Orders of Quasi-Judicial Authorities Speakers Mr. Kavin Gulati Mr. Sujit Ghosh
01:30 PM - 01:45 PM	<i>Audit of the Course by Participant Justices</i>
Lunch & Departure	

Academic Coordinators:

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