

**E-LECTURE SERIES FOR OFFICERS POSTED AT AR OFFICES OF CESTAT AND
FIELD OFFICERS OF CBIC [SE-16]**

(Online Mode)

Academic Coordinators – Dr. Amit Mehrotra & Ms. Jaya Rishi, Faculty, NJA

PROGRAM SCHEDULE

| SESSION & TIMING | THEMES |
|---|---|
| 14th October, 2022 (Friday) | |
| <p align="center">SESSION 1</p> <p>03:30 PM - 05:00 PM</p> | <p align="center">Constitutional Authority to Tax</p> <p align="center"><i><u>Proposed Scope of Discussion:</u></i></p> <ul style="list-style-type: none"> • <i>Article 265 and Constitutional Scheme of taxation in India</i> • <i>Canons of Taxation</i> • <i>Indirect Tax Reform and Fiscal Federalism in India</i> • <i>Fundamentals and various aspects of Taxation</i> |
| 21st October, 2022 (Friday) | |
| <p align="center">SESSION 2</p> <p>03:30 PM - 05:00 PM</p> | <p align="center">Principles of Natural Justice: Applicability in Quasi-Judicial Proceedings</p> <p align="center"><i><u>Proposed Scope of Discussion:</u></i></p> <ul style="list-style-type: none"> • <i>Principles of Jus Naturale</i> • <i>Audi alteram partem Rule</i> • <i>Nemo judex in causa sua</i> • <i>Elimination of Bias and Impartial Hearing</i> • <i>Need and Importance of Speaking Orders</i> |
| 04th November, 2022 (Friday) | |
| <p align="center">SESSION 3</p> <p>03:30 PM - 05:00 PM</p> | <p align="center">Appreciation of Evidence: Onus and Burden of Proof</p> <p align="center"><i><u>Proposed Scope of Discussion:</u></i></p> <ul style="list-style-type: none"> • <i>Legal presumptions under The Indian Evidence Act, 1872</i> • <i>Evidentiary Standards</i> • <i>Common Errors in Appreciation of Evidence</i> • <i>Onus vis-à-vis Burden of Proof</i> |

18th November, 2022 (Friday)

SESSION 4

03:30 PM - 05:00 PM

Electronic Evidence: New Horizons, Collection, Preservation and Appreciation

Proposed Scope of Discussion:

- *Settling, Resettling & Unsettling: Evolutionary Process of the Law on Electronic Evidence*
- *Relevancy, Authenticity and Admissibility of Electronic Records*
- *Analysis of Section 65-B with reference to the Case Law Jurisprudence*
- *Challenges in Collection & Preservation of Electronic Evidence*

09th December, 2022 (Friday)

SESSION 5

03:30 PM - 05:00 PM

Law of precedents and Stare decisis

Proposed Scope of Discussion:

- *Persuasive versus Binding effect of judgments*
- *Comity of Courts*
- *Doctrine of stare decisis and obiter dicta*

16th December, 2022 (Friday)

SESSION 6

03:30 PM - 05:00 PM

Principles of Interpretation of Taxing Statutes comprising of both External and Internal Tools of Interpretation

Proposed Scope of Discussion:

- *Norms of interpretation of Tax Laws*
- *Determination of Tax: Whether fact or Law*
- *Nuances of Strict Rule of Interpretation*

23rd December, 2022 (Friday)

SESSION 7

03:30 PM - 05:00 PM

Role of Ethics in Decision Making

Proposed Scope of Discussion:

- *Role of Adjudicators: Balancing the Interests of Citizens and Revenue*
- *Bangalore Principles of Judicial Conduct*
- *Ethical Dilemmas in Judging*
- *Eliminating Bias, Stereotypes & Prejudices*
- *Judicial Role & Ethical Integrity*
- *Objectivity in Decision Making*

30th December, 2022 (Friday)

SESSION 8

03:30 PM - 05:00 PM

Art, Craft and Science of Drafting Judgments

Proposed Scope of Discussion:

- *Drafting orders which are upheld by Courts and Appellate authorities*
- *Demeanor of the Presiding Officer*
- *Sensitivity in Judgments*
- *Significance of Reasoning in Orders*
- *Balancing Bar and Bench Relation*

Academic Assistance

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