

**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**

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

18 <sup>th</sup> November, 2022 (Friday)		
<p><b>SESSION 4</b></p> <p>03:30 PM - 05:00 PM</p>	<p><b>Electronic Evidence: New Horizons, Collection, Preservation and Appreciation</b></p> <p><i>Proposed Scope of Discussion:</i></p> <ul style="list-style-type: none"> <li>• <i>Settling, Resettling &amp; Unsettling: Evolutionary Process of the Law on Electronic Evidence</i></li> <li>• <i>Relevancy, Authenticity and Admissibility of Electronic Records</i></li> <li>• <i>Analysis of Section 65-B with reference to the Case Law Jurisprudence</i></li> <li>• <i>Challenges in Collection &amp; Preservation of Electronic Evidence</i></li> </ul>	<p><b>Justice A.K. Menon</b> <b>Dr. Harold D Costa</b></p>
09 <sup>th</sup> December, 2022 (Friday)		
<p><b>SESSION 5</b></p> <p>03:30 PM - 05:00 PM</p>	<p><b>Law of precedents and Stare decisis</b></p> <p><i>Proposed Scope of Discussion:</i></p> <ul style="list-style-type: none"> <li>• <i>Persuasive versus Binding effect of judgments</i></li> <li>• <i>Comity of Courts</i></li> <li>• <i>Doctrine of stare decisis and obiter dicta</i></li> </ul>	<p><b>Justice Sunil Ambwani</b> <b>Justice D. Seshadri Naidu</b></p>
16 <sup>th</sup> December, 2022 (Friday)		
<p><b>SESSION 6</b></p> <p>03:30 PM - 05:00 PM</p>	<p><b>Principles of Interpretation of Taxing Statutes comprising of both External and Internal Tools of Interpretation</b></p> <p><i>Proposed Scope of Discussion:</i></p> <ul style="list-style-type: none"> <li>• <i>Norms of interpretation of Tax Laws</i></li> <li>• <i>Determination of Tax: Whether fact or Law</i></li> <li>• <i>Nuances of Strict Rule of Interpretation</i></li> </ul>	<p><b>Justice B D Karia</b> <b>Justice Vineet Kothari</b></p>
23 <sup>rd</sup> December, 2022 (Friday)		
<p><b>SESSION 7</b></p> <p>03:30 PM - 05:00 PM</p>	<p><b>Role of Ethics in Decision Making</b></p> <p><i>Proposed Scope of Discussion:</i></p> <ul style="list-style-type: none"> <li>• <i>Role of Adjudicators: Balancing the Interests of Citizens and Revenue</i></li> <li>• <i>Bangalore Principles of Judicial Conduct</i></li> <li>• <i>Ethical Dilemmas in Judging</i></li> <li>• <i>Eliminating Bias, Stereotypes &amp; Prejudices</i></li> <li>• <i>Judicial Role &amp; Ethical Integrity</i></li> <li>• <i>Objectivity in Decision Making</i></li> </ul>	<p><b>Justice Harsha Devani</b> <b>Justice M. S. Sanklecha</b></p>

30<sup>th</sup> December, 2022 ( Friday)

<b>SESSION 8</b> 03:30 PM - 05:00 PM	<b>Art, Craft and Science of Drafting Judgments</b> <i>Proposed Scope of Discussion:</i> <ul style="list-style-type: none"><li>• <i>Drafting orders which are upheld by Courts and Appellate authorities</i></li><li>• <i>Demeanor of the Presiding Officer</i></li><li>• <i>Sensitivity in Judgments</i></li><li>• <i>Significance of Reasoning in Orders</i></li><li>• <i>Balancing Bar and Bench Relation</i></li></ul>	<b>Justice Anita Sumanth</b> <b>Mr. Ramakrishnan</b> <b>Viraraghavan</b>
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**Academic Assistance**

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**Administrative Assistance**

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