

National Judicial Academy

**P-1358: National Workshop for High Court Justice on Direct Taxes
12th – 13th September, 2023**

Programme Coordinator : Dr. Amit Mehrotra and Ms. Jaya Rishi
No. of Participants : 24
No. of forms received : 24

I. OVERALL				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The objective of the programme was clear to me	95.83	4.17	-	15. Day 2 was interesting and speakers were precise in their resource material. 16. Excellent.
b. The subject matter of the programme is useful and relevant to my work	91.67	8.33	-	-
c. Overall, I got benefited from attending this programme	95.83	4.17	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	95.83	4.17	-	-
e. Adequate time and opportunity was provided to participants to share experiences	100.00	-	-	-
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	83.33	16.67	-	15. The resource material is thoroughly prepared and very useful. Its well-researched.
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	83.33	16.67	-	-
c. Up to date	83.33	16.67	-	-
d. Related to Constitutional Vision of Justice	79.17	20.83	-	-

e. Related to International Legal Norms	70.83	25.00	4.17	-
III. STRUCTURE OF THE PROGRAMME				
PROPOSITION	Good (%)	Satisfactory (%)	Unsatisfactory (%)	Remarks
a. The structure and sequence of the programme was logical	91.67	8.33	-	15. Case laws were/ are helpful, even otherwise.
b. The programme was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	91.67	8.33	-	-
(ii) Interactive sessions were fruitful	95.65	4.35	-	-
(iii) Audio Visual Aids were beneficial	78.26	21.74	-	-
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	95.65	4.35	94.74	5.26
2	95.45	4.55	83.33	16.67
3	95.24	4.76	100.00	-
4	85.71	14.29	83.33	16.67
5	95.24	4.76	94.44	5.56
V. PROGRAMME MATERIALS				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The Programme material is useful and relevant	86.96	13.04	-	22. Could not go through it.
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	82.61	17.39	-	22. Could not go through it.
c. The content was organized and easy to follow	82.61	17.39	-	22. Could not go through it.

VIII. GENERAL SUGGESTIONS

<p>1. Three most important learning achievements of this Programme</p>	<p>1. Basic feature of taxation laws. Resource persons are well versed with tax laws.</p> <p>3. 1. I have come to know new legal development. 2. Good interactive sessions. 3. Current legal affairs on National and International level.</p> <p>4. 1. Role of high courts. 2. Writ and appellate jurisdiction of high courts. 3. Transfer pricing regulations.</p> <p>5. 1. Good exposure and clarity. 2. Building up confidence in an uncharted area, so that better contribution can be done. 3. Expansion of knowledge.</p> <p>6. Great insights into tax issues. Scope of interference by the High Court. Point of view from both assesses end revenue.</p> <p>7. Interactive session with Justice Akil Kureshi and Mr. N. Venkataraman.</p> <p>8. 1. Useful tool for adjudication. 2. Expanded knowledge base. 3. Developed different view point.</p> <p>9. The authorities referred to vis-a-vis the approach to be taken while adjudicating matters in the tax jurisdiction, as discussed by the erudite speakers.</p> <p>10. Exposure to new fields of developing law. New concepts raised before different courts of law. Updated on latest judgments.</p> <p>11. Understanding of the taxation laws. Effect of global business. Application and effect of international treaties.</p> <p>12. 1. A quick peek into unknown territory. 2. An interest to know more about the subject. 3. Fuddling more interest in finding solutions.</p> <p>14. Basic concepts were made clear. The latest case laws and the development of law were analysed. Power of high courts in writ and appellate jurisdiction.</p> <p>15. <i>Session 4: Trends in Transfer Pricing Litigation in India and Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations</i>- influenced the thought process of judges ever otherwise general principles.</p> <p>16. Perspective and horizon enlarged. Updated on emerging concepts such as pillar 1 and pillar 2. Opportunity to interact and share experience with colleagues from other courts.</p> <p>17. All the concepts that are relevant were touched. The learnings are good to be utilized in judging.</p> <p>18. 1. Could learn the recent view. 2. Incorporation of international taxation laws. 3. Critical view of taxing law.</p> <p>19. Valuable insight of the spokespersons on the subject has enlighten us to different perspective of looking at matter.</p> <p>20. 1. Complex tax concepts explained. 2. Great insight into tax law. 3. Latest development in tax laws.</p> <p>21. Made me understand the direction in which law is evolving. Understood the emerging challenges.</p> <p>22. 1. Taxation and constitutionalism. 2. At analysis of interpretation of taxing statute. 3. Transfer pricing litigation.</p> <p>23. Tax issues are coming in large number in high court so it sharpens your skill to deal there matters.</p>
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	<p>24. Up-to-date knowledge, practical approach & rules and convention touching new global challenges of taxes.</p>
<p>2. Which part of the Programme did you find most useful and why</p>	<p>1. Session 4: Trends in Transfer Pricing Litigation in India and Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations.</p> <p>3. It was Session 1: The Fundamentals of Direct Tax Regime in India, Session 3: Past, Present, and Future of International Taxation Law and Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations- because speakers have given valuable information.</p> <p>4. Session 4: Trends in Transfer Pricing Litigation in India and Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations- Practically applicable to decide the tax matters.</p> <p>5. Both lecture and interaction.</p> <p>6. All programmes were equally useful.</p> <p>7. Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations.</p> <p>8. Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations.</p> <p>9. The entire programme was very informative and aptly designed.</p> <p>10. Session 1: The Fundamentals of Direct Tax Regime in India, Session 2: Interpretation of Tax Legislations: An Analysis and Session 3: Past, Present, and Future of International Taxation Law – were more related to constitutional courts and detailed.</p> <p>11. Entire programme is useful as it is designed to understand the international pricing in context with global fairness.</p> <p>14. Transfer pricing subject was very useful. The problems that arise before the court were discussed.</p> <p>15. Undoubtedly the 2nd day sessions.</p> <p>16. All the parts were useful.</p> <p>17. Session 4: Trends in Transfer Pricing Litigation in India and Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations- as they are close to the functions of a high court judge. Other and are also good.</p> <p>20. 1.Trends in international taxation. 3. Tax treaties & transfer pricing.</p> <p>21. Session 4: Trends in Transfer Pricing Litigation in India and Session 5: Jurisdiction of High Courts in Tax Matters: Challenges and Limitations- It pertained to what a judge in the high court is required to decide.</p> <p>22. Trends in transfer pricing litigation in India. Found useful because this was my first experience in this subject.</p> <p>23. Scope of high court under writ jurisdiction to interfere in tax matters at various stages.</p> <p>24. All sessions are wisely organized, equipped in the materials and expert spokes persons.</p>
<p>3. Does the programme need further modulations or change</p>	<p>3. Obviously its always needed.</p> <p>5. Perfectly performed so as to cover all the basics and updates of direct tax jurisprudence.</p>

	<p>7. The resource persons can be asked to refrain from sharing their personal views or a particular bent of mind whether it is pro government or anti Government rather they should confine themselves to legal discussion, literature and topics.</p> <p>8. Faculties should be. Sr. or Retired Judges or eminent advocates with long study. Advisable not to call assesse oriented or Govt. oriented advocates with biased approach.</p> <p>9. Since the subject involves complex issues, it would be more useful if there were lesser topics in each sessions so that more elaborate interactions could be done. Alternatively, the topics having spread out through more sessions involving another day would help.</p> <p>10. Improvement has no limits.</p> <p>12. The discourse by the resource persons if recorded may be shared with the participants.</p> <p>14. I am satisfied with the programme.</p> <p>15. No, but one issue discussed and shared is that tax judges should be prepared by all HCs for the future and all junior judges should be on the tax bench to learn tax law is a good suggestion.</p> <p>16. The programme can have direct and indirect taxation together as there are many common principles and transactions under both.</p> <p>17. To be updated along with the decision to be pronounced by the Hon'ble SC in the pending important questions of law.</p> <p>18. Can we add something like comparative evaluation of judgements of different high court.</p> <p>20. Programme was very well designed.</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>3. Some more good speakers may be found Act. However the speakers were good.</p> <p>5. In respect of accommodation, the air condition facility may be improved. Accordingly the experience in no doubt wonderful.</p> <p>7. I think the resource persons can highlight the issues and discuss legal position without giving their personal views or following particular set of mind and leave things open to judges to analyze and pass judgments on question of law and facts.</p> <p>8. Faculties should be Seniors or Retired Judges or eminent advocates with long study. Advisable not to call assesse oriented or Govt. oriented advocates with biased approach.</p> <p>10. Get better connectivity.</p> <p>15. Interactions are the key hence on day 2 it was fascinating to hear the various interactions.</p> <p>16. If the presentation by the resource persons can be shared with us.</p> <p>17. Keep up the good work.</p> <p>18. Always found good to come back NJA.</p> <p>23. I have been attending since 2018 and things have been upgrading here in all respect.</p>