

**NATIONAL WORKSHOP FOR HIGH COURT JUSTICES ON
DIRECT TAXES (P-1358)**

[2nd & 3rd September 2023]

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

TIMING	SESSION(S)	
Saturday	DAY-1: 02.09.2023	Resource Persons
9:15 AM -10:45 AM	<p style="text-align: center;">SESSION 1 The Fundamentals of Direct Tax Regime in India</p> <p><i>Proposed Scope of Discussion</i></p> <ul style="list-style-type: none"> - Taxation and Constitutionalism - Goals of Taxation Systems - Constitutional Authority to Direct Taxation- Provisions for Finance Bill and Treaties, Money Bills & Scheme of Income Tax Act, 1961 - Digital Taxation 	<p>Mr. N. Venkataraman Mr. Ajay Bahl</p> <p>Chair: Justice Aravind Kumar</p>
10:45 AM – 11:15 AM	Tea Break	
11:15 PM - 12:45 PM	<p style="text-align: center;">SESSION 2 Interpretation of Tax Legislations: An Analysis</p> <p><i>Proposed Scope of Discussion</i></p> <ul style="list-style-type: none"> - Determination of Tax: Whether Fact or Law - Interpretation vs Construction - Different Rules of Interpretation - Analysis of Interpretation of Taxing Statute & Mischief Rule - The Importance of <i>ut res magis valeat quam pereat</i> 	<p>Justice Aravind Kumar Mr. Ajay Bahl</p>
12:45 PM – 01:45 PM	Lunch Break	
01:45 PM – 03:15 PM	<p style="text-align: center;">SESSION 3 Past, Present, and Future of International Taxation Law</p> <p><i>Proposed Scope of Discussion</i></p> <ul style="list-style-type: none"> - Principles of International Tax and Tax Treaties - Treaty Interpretation as per OECD and UN Model - Global re-design of International Tax Law due to Digitalization - Interplay between Domestic Law and Tax Treaties - General Anti Avoidance Rule (GAAR)- Applicability, Procedure, Clarifications & Impermissible Avoidance Agreement 	<p>Mr. N. Venkataraman Mr. Porus F. Kaka</p>

	Tea Break	
Sunday	DAY-2: 03.09.2023	
10:00 AM - 11:30 AM	<p style="text-align: center;">SESSION 4 Trends in Transfer Pricing Litigation in India</p> <p><i>Proposed Scope of Discussion</i></p> <ul style="list-style-type: none"> - Evolving Landscape of Transfer Pricing Litigation (comparability, recharacterisation, marketing intangibles, location savings, management charges, cost-sharing agreements, financial transactions etc) - Arm's Length Principle - Computation & Issues (Section 92 C of the Act) - Associated Enterprise and International Transaction (Section 92 A of the Act) - Role of High Courts in Transfer Pricing Litigation 	<p>Mr. K. Vaitheeswaran Mr. Ajay Vohra</p> <p>Chair: Justice Akil Kureshi</p>
11:30 AM – 12:00 PM	Tea Break	
12:00 PM – 01:30 PM	<p style="text-align: center;">SESSION 5 Jurisdiction of High Courts in Tax Matters: Challenges and Limitations</p> <p><i>Proposed Scope of Discussion</i></p> <ul style="list-style-type: none"> - Question of Law vs. Substantial Question of Law under the Income Tax Act, 1961 - Writ Jurisdiction of High Courts in Taxation issues- Scope and Limitation - Doctrine of <i>Forum Conveniens</i> - Doctrine of Approbate & Reprobate - Grounds for Interference against Orders of Quasi-Judicial Authorities 	<p>Justice Akil Kureshi Mr. K. Vaitheeswaran</p>
01:30 PM - 01:45 PM	<i>Audit of the Course by Participant Justices</i>	
Lunch & Departure		

Academic Assistance

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