

National Conference for High Court Justices on Taxation [P-1422]

16th & 17th November 2024

At National Judicial Academy (NJA), Bhopal

PROGRAMME SCHEDULE

| Session/ Timing | Theme |
|---|---|
| <p>Session 1 11:00AM -12:00PM</p> <p><i>Day – 1 16th November</i></p> | <p>The Fundamentals of Direct & Indirect Tax Regime in India <u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none">• Authority to Tax and the Basis of Taxation• 101st Amendment and Dimensions of Article 246A, 269A and 279• Harmonized National Market vis-à-vis Cooperative/Competitive Federalism• GST Council: Role and Function in light of the Supreme Court judgment in <i>Union of India v. Mohit Minerals</i> (2022).• Constitutional Authority to Direct Taxation- Provisions for Finance Bill and Treaties, Money Bills & Scheme of Income Tax Act, 1961 |
| <p>Tea Break: 12:00 PM - 12:30 PM</p> | |
| <p>Session 2 12:30 PM - 02:00 PM</p> <p><i>Day – 1 16th November</i></p> | <p>Concept of Supply: Mixed and Composite Supply <u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none">• Overview of Customs Tariff and GST Schedules• Model of Composite Supply in relation to “Two or more Taxable Supplies”• Principal Supply, Predominant Element, Deemed Supply and Incidental & Ancillary Supply |
| <p>Lunch Break: 02:00 PM - 03:00 PM</p> | |
| <p>Session 3 03:00 PM - 04:30 PM</p> <p><i>Day – 1 16th November</i></p> | <p>Valuation, Time & Place of Supply <u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none">• Section 15 of CGST Act & Valuation Rules• Value of Taxable Supply• Forward & Reverse Charge• Determination of Place of Supply in Interstate Transactions |

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| <p style="text-align: center;">Session 4</p> <p>10:00AM -11:30AM</p> <p style="text-align: center;"><i>Day – 2</i> <i>17th November</i></p> | <p style="text-align: center;">Transfer Pricing- Basic Principles & Challenges: Role of High Courts</p> <p style="text-align: center;"><u><i>Proposed Scope of Discussion</i></u></p> <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 • Share transfer without Consideration | |
| Tea Break: 11:30 AM - 12:00 PM | | |
| <p style="text-align: center;">Session 5</p> <p>12:00 PM - 01:30 PM</p> <p style="text-align: center;"><i>Day – 2</i> <i>17th November</i></p> | <p style="text-align: center;">International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview</p> <p style="text-align: center;"><u><i>Proposed Scope of Discussion</i></u></p> <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) | |
| 01:30 PM - 01:45 PM | Audit of the Course by Participant Judges | |
| Lunch Break & Departure: 01:45 PM | | |

Academic Coordinators:

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Administrative Assistance:

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