

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

16<sup>th</sup> & 17<sup>th</sup> November 2024

At National Judicial Academy (NJA), Bhopal

## PROGRAMME SCHEDULE

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

Session/ Timing	Theme	Speakers
<p style="text-align: center;"><b>Session 4</b> <b>10:00AM -11:30AM</b></p> <p style="text-align: center;"><b>Day 2</b> <b>17<sup>th</sup> November</b></p>	<p style="text-align: center;"><b>Transfer Pricing - Basic Principles &amp; Challenges: Role of High Courts</b></p> <p style="text-align: center;"><b><u>Proposed Scope of Discussion</u></b></p> <ul style="list-style-type: none"> <li>• Background of Transfer Pricing in India</li> <li>• Transfer Pricing Regulations [Section 92 – Income Tax Act] &amp; Issues [ Comparability Analysis &amp; Adjustment; Use of contemporaneous data; Application of data rules; Location Savings etc]</li> <li>• Interplay between Domestic Law and Tax Treaties</li> <li>• Share transfer without Consideration</li> </ul>	<p style="text-align: center;"><b>Shri. N. Venkataraman</b></p> <p style="text-align: center;"><b>Shri Balasubramanian Krishnamurthy</b></p>
<b>Tea Break: 11:30 AM - 12:00 PM</b>		
<p style="text-align: center;"><b>Session 5</b> <b>12:00 PM - 01:30 PM</b></p> <p style="text-align: center;"><b>Day 2</b> <b>17<sup>th</sup> November</b></p>	<p style="text-align: center;"><b>International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview</b></p> <p style="text-align: center;"><b><u>Proposed Scope of Discussion</u></b></p> <ul style="list-style-type: none"> <li>• Genesis &amp; objective of tax treaties</li> <li>• General Rules of Interpretation of Treaties</li> <li>• General Rule of Interpretation [Article 31, VCLT]</li> <li>• Supplementary means of Interpretation [Article 32, VCLT]</li> <li>• [Model OECD, Travaux preparatoires, Conduct shown through Mutual Agreement procedures etc.]</li> <li>• Leading International Tax models and commentary</li> <li>• Principles of General Anti Avoidance Rule (GAAR)</li> </ul>	<p style="text-align: center;"><b>Shri. N. Venkataraman</b></p> <p style="text-align: center;"><b>Shri Balasubramanian Krishnamurthy</b></p>
<p><b>01:30 PM - 01:45 PM</b></p>	<p>Audit of the Course by Participant Judges</p>	
<b>Lunch Break &amp; Departure: 01:45 PM</b>		

**Academic Coordinators:**

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**Administrative Assistance:**

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