

National Conference for High Court Justices on Taxation [P-1468]
(15th & 16th November 2025)

PROGRAMME SCHEDULE

SESSION(S)	THEMES
Day-1 15.11.2025 (Saturday)	
<u>SESSION 1</u> 10:30 AM – 12:00 PM	Fundamentals of Direct & Indirect Tax Regime in India <u>Proposed Scope of Discussion</u> • Authority to Tax and the Basis of Taxation • 101st Amendment and Dimensions of Article 246A, 269A and 279 • GST Council: Role and Functions • Harmonized National Market <i>vis-à-vis</i> Cooperative/Competitive Federalism
12:00 PM - 12:30 PM - Tea Break	
<u>SESSION 2</u> 12:30 PM - 02:00 PM	Concept of Supply: Mixed and Composite Supply <u>Proposed Scope of Discussion</u> • 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
02:00 PM - 03:00 PM – Lunch Break	
<u>SESSION 3</u> 03:00 PM - 04:30 PM	International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview <u>Proposed Scope of Discussion</u> • General Rules of Interpretation of Treaties • Supplementary means of Interpretation [Article 32, VCLT] • [Model OECD, Travaux preparatoires, Conduct shown through Mutual Agreement procedures etc.] • Principles of General Anti Avoidance Rule (GAAR)
04:30 PM - Tea	

Day-2 16.11.2025 (Sunday)	
<u>SESSION 4</u> 10:00 AM – 11:30 AM	Transfer Pricing - Basic Principles & Challenges: Role of High Courts <u>Proposed Scope of Discussion</u> • 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
11:30 AM - 12:00 PM - Tea Break	
<u>SESSION 5</u> 12:00 PM - 01:30 PM	Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations <u>Proposed Scope of Discussion</u> • Scope of Limited Appellate and Revisional Jurisdiction of High Courts vis-a-vis Substantial Question of Law under the Income Tax Act, 1961 • Doctrine of Forum Conveniens • Rules of Consistency, Res judicata & Estoppel and Doctrine of Approbate & Reprobate • Doctrine of Imminent Threat apropos Maintainability of Writ Petitions • Grounds for interference against Orders of Quasi-Judicial Authorities
01:30 PM - 01:40 PM - Audit of the Course by Participants	
Lunch & Departure	

Academic Assistance

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