

WORKSHOP FOR IRS (C&IT) OFFICERS ON ADJUDICATION SKILLS NACIN [SE-09]
(13TH & 14TH OCTOBER, 2025)

PROGRAM SCHEDULE

SESSION & TIMING	THEMES	RESOURCE PERSON(S)
DAY 1 13th October, 2025 (Monday)		
9:30 AM – 10:00 AM Inaugural Session		
SESSION 1 10:00 AM -11:30 PM	Jurisprudence of Tax Administration <u>Proposed Scope of Discussion:</u> • Constitutional Authority to Tax and Basis of Taxation • Constitutional concerns of Equality and Due Process in taxation • Interpretation of tax statutes and treaties • Elements of interpretation of fiscal statutes	Justice Aniruddha Bose Justice M.R. Shah
Tea Break - 11:30 AM – 12:00 PM		
SESSION 2 12:00 PM - 01:30 PM	Conducting proceedings related to Tax Disputes and Assessment <u>Proposed Scope of Discussion:</u> • Cross examination of witness • Power and obligations relating to search and seizure • Parallel proceedings: Criminal and Departmental • Power to Summon: Legal Framework	Justice M.R. Shah Mr. Sujit Ghosh
Lunch Break - 01:30 PM – 02:30 PM		
SESSION 3 02:30 PM – 04:00 PM	Law of Precedents <u>Proposed Scope of Discussion:</u> • Precedent as Judicial Discipline • Application of Precedents: Concepts of <i>Stare Decisis</i>, <i>Ratio Decidendi</i>, <i>Obiter Dicta</i> & <i>Per Incuriam</i> • Persuasive versus Binding effect of judgments • Significance of Stability and Certainty in Judicial Outcomes	Prof. Humayun Rasheed Khan Mr. Sujit Ghosh
Tea - 04:00 PM – 04:30 PM		

DAY 2 14 th October, 2025 (Tuesday)		
SESSION 4 10:00 AM -11:30 AM	Principles of Natural Justice and its application in Tax Assessment Proceedings <u>Proposed Scope of Discussion:</u> • Procedural fairness in holding inquiry and service of notice • Inquisitorial vs. Adversarial & other issues specific to Administrative Law and Procedure • Speaking Orders • Essentials of legal drafting - Show Cause Notices, Orders etc.	Justice Vineet Kothari Justice K.R. Shriram
Tea Break - 11:30 AM – 12:00 PM		
SESSION 5 12:00 PM - 01:00 PM	Core Judicial Values in Adjudication of Fiscal Disputes <u>Proposed Scope of Discussion:</u> • Integrity and Impartiality to ensure neutrality and professionalism • Ethical standards, Judicial norms, and Conduct of Judges • Objectivity in decision making • Art, Craft and Science of Drafting Judgments ✓ Language & Law: Brevity and Drafting ✓ Significance of Reasoning in Judgments & Orders	Justice Vineet Kothari Justice K.R. Shriram
Lunch Break - 01:00 PM – 02:00 PM		
SESSION 6 02:00 PM - 03:00 PM	Discussion on Latest Case Laws and Question & Answers	Justice Vineet Kothari Justice K.R. Shriram
03:00 PM – 03:30 PM	Valedictory Session	
03:30 PM – 03:45 PM	Feedback of the Workshop by Participants	
Tea - 03:45 PM		
Academic Assistance		

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