

**SEMINAR FOR MEMBERS OF THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
(CESTAT) [SE-20]
(9TH & 10TH FEBRUARY, 2026)**

PROGRAM SCHEDULE

SESSION & TIMING	THEMES
DAY 1 9th February 2026 (Monday)	
SESSION 1 10:00 AM -11:30 PM	Jurisprudence of Tax Administration <u>Proposed Scope of Discussion:</u> <ul style="list-style-type: none"> • 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 Dilip Gupta Dr. Justice Vineet Kothari
Tea Break - 11:30 AM – 12:00 PM	
SESSION 2 12:00 PM - 01:30 PM	Principles of Natural Justice and its application in Tax Assessment Proceedings <u>Proposed Scope of Discussion:</u> <ul style="list-style-type: none"> • Conceptual Foundations and Jurisprudential Evolution • Equality and Due Process • Speaking Orders Dr. Justice Vineet Kothari Mr. Ramakrishnan Viraraghavan
Lunch Break - 01:30 PM – 02:30 PM	
SESSION 3 02:30 PM – 04:00 PM	Law of Precedent <u>Proposed Scope of Discussion:</u> <ul style="list-style-type: none"> • 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 Dr. Justice Vineet Kothari Mr. Ramakrishnan Viraraghavan
Tea - 04:00 PM – 04:30 PM	

DAY 2
10th February 2026 (Tuesday)

SESSION 4 10:00 AM -11:30 AM	Electronic Evidence: New Horizons, Collection, Preservation and Appreciation <u>Proposed Scope of Discussion:</u> <ul style="list-style-type: none">• Settling, Resettling & Unsettling: Evolutionary Process of the Law on Electronic Evidence• Relevancy, Authenticity and Admissibility of Electronic Records• Challenges in Collection & Preservation of Electronic Evidence Dr. Harold D'Costa
Tea Break - 11:30 AM – 12:00 PM	
SESSION 5 12:00 PM - 01:30 PM	Core Judicial Values in Adjudication <u>Proposed Scope of Discussion:</u> <ul style="list-style-type: none">• 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<ul style="list-style-type: none">✓ Language & Law: Brevity and Drafting✓ Significance of Reasoning in Judgments & Orders Justice Dilip Gupta Justice Ajay Tewari
01:30 PM – 01:40 PM	Feedback of the Seminar by Participants
Lunch & Departure	

Academic Assistance

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