

**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
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
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
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
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
01:30 PM – 01:40 PM	Feedback of the Seminar by Participants
Lunch & Departure	

<u>Academic Assistance</u>			
Ms. Ankita Pandey , Research Fellow; 8319686620; ankitap.nja@gmail.com Mr. Krishna Sisodia , Law Associate; 8770427535; krishna.nja@gmail.com			
Administrative Assistance			
Sr. No.	Name & Designation	Phone	Email id
1.	Mr. Chetan Nehete (Event manager)	9425601233	nchetan@nja.gov.in
2.	Mr. Salman Khan (Protocol Officer)	9425601212	liaisonoffice@nja.gov.in
3.	Mr. Ranjan Verma (Manager (Hospitality))	9425648964	ranjan.verma@nja.gov.in