National Conference for High Court Justices on Taxation [P-1516]

14th & 15th November 2026

National Judicial Academy, Bhopal

TENTATIVE PROGRAMME SCHEDULE

14-11-2026 Day-1	
Session	**Theme**
Session 1 10:30AM -12:00PM	**The Fundamentals of Direct & Indirect Tax Regime in India** ***Proposed Scope of Discussion*** • Authority to Tax and the Basis of Taxation • 101st Amendment and Dimensions of Article 246A, 269A and 279 • Harmonized National Market *vis-à-vis* Cooperative/Competitive Federalism • GST Council: Role and Function in light of the Supreme Court judgment in *Union of India v. Mohit Minerals* (2022). • Constitutional Authority to Direct Taxation - Provisions for Finance Bill and Treaties, Money Bills & Scheme of Income Tax Act, 1961
Tea Break: 12:00 PM - 12:30 PM	
Session 2 12:30 PM - 02:00 PM	**Concept of Supply: Mixed and Composite Supply** ***Proposed Scope of Discussion*** • 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
Lunch Break: 02:00 PM - 03:00 PM	
Session 3 03:00 PM - 04:30 PM	**Valuation, Time & Place of Supply** ***Proposed Scope of Discussion*** • Section 15 of CGST Act & Valuation Rules • Value of Taxable Supply • Forward & Reverse Charge • Determination of Place of Supply in Interstate Transactions
Tea	

15-11-2026 Day-2	
Session 4 **10:00AM -11:30AM**	**Transfer Pricing - Basic Principles & Challenges: Role of High Courts** ***Proposed Scope of Discussion*** • 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
Tea Break: 11:30 AM - 12:00 PM	
Session 5 **12:00 PM - 01:30 PM**	**International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview** ***Proposed Scope of Discussion*** • Genesis & objective of tax treaties • General Rules of Interpretation of Treaties • General Rule of Interpretation [Article 31, VCLT] • Supplementary means of Interpretation [Article 32, VCLT] • [Model OECD, *Travaux preparatoires*, Conduct shown through Mutual Agreement procedures etc.] • Leading International Tax models and commentary • Principles of General Anti Avoidance Rule (GAAR)
01:30 PM - 01:45 PM	Audit of the Course by Participant Judges
Lunch Break & Departure: 01:45 PM	

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