

National Judicial Academy

Special Event-04: National Seminar for Members of the Income Tax Appellate Tribunal

4th – 6th January, 2019

Programme Coordinator : Ms. Ankita Pandey, Law Associate

No. of Participants : 38

No. of forms received : 37

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	88.89	11.11	-	14. Excellent.
b. The subject matter of the program is useful and relevant to my work	78.38	21.62	-	14. Excellent.
c. Overall, I got benefited from attending this program	83.78	16.22	-	14. Excellent.
d. I will use the new learning, skills, ideas and knowledge in my work	72.97	27.03	-	14. Excellent.
e. Adequate time and opportunity was provided to participants to share experiences	80.00	17.14	2.86	14. Excellent. 16. Yes, but should be spread over more working hours.
II. KNOWLEDGE				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	81.08	18.92	-	14. Excellent.
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	67.57	32.43	-	14. Excellent.

c. Up to date	70.27	29.73	-	14. Excellent.
d. Related to Constitutional Vision of Justice	78.38	21.62	-	14. Excellent.
e. Related to international legal norms	83.78	16.22	-	14. Excellent.

III. STRUCTURE OF THE PROGRAM

PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	83.78	16.22	-	14. Excellent. 23. Needs further development in structure.
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	69.44	27.78	2.78	14. Excellent.
(ii) Case studies were relevant	69.44	30.56	-	14. Excellent.
(iii) Interactive sessions were fruitful	72.97	27.03	-	14. Excellent.
(iv) Audio Visual Aids were beneficial	64.71	32.35	2.94	14. Excellent.

IV SESSIONS WISE VETTING

Parameters

Session	Discussions in individual sessions were effectively organized		The Session theme was adequately addressed by the Resource Persons	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	91.67	8.33	81.48	18.52
2	94.44	5.56	84.62	15.38
3	80.56	19.44	88.46	11.54
4	80.56	19.44	80.77	19.23
5	72.97	27.03	82.61	17.39
6	58.33	41.67	69.57	30.43
7	77.78	22.22	88.00	12.00
8	75.00	25.00	76.00	24.00

V. PROGRAM MATERIALS

PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The Program material is useful and relevant	81.08	18.92	-	14. Excellent.
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	81.08	18.92	-	14. Excellent.
c. The content was organized and easy to follow	86.21	13.79	-	14. Excellent.

VIII. GENERAL SUGGESTIONS

a. Three most important learning achievements of this Programme	<p>1. Open discussion in group gives better picture of issues; 2. Lots of doubts cleared; 3. Clarity on various issues.</p> <p>2. 1. Have detailed insights on the issues; 2. Deliberations on general principles of law; 3. Interaction with highly experienced speakers.</p> <p>3. It has enhanced the knowledge on various aspects of all the subject; It has cleared certain doubts; It has also cleared the doubts in the minds of fellow colleagues.</p> <p>4. Permanent establishment concepts. International taxation w.r.t. double taxation; Application of evidence act to income tax proceedings.</p> <p>5. An overall view of interpretation of treaty with respect to international law.</p> <p>6. Participant did not comment.</p> <p>7. 1. Essentials for judicial decision making skills; 2. Overall legal awareness; 3. Positivity created by Hon'ble Director.</p> <p>8. It gives latest developments in international taxation; Helps to update on new judicial decisions; Understanding of conflicts of domestic and international tax laws.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. Value addition to knowledge; Updates on latest disputes; New areas in focus.</p> <p>12. Enriching the knowledge about 1. Constitutional and statutory basis of taxation; 2. Jurisprudence of tax administration; 3. Transfer pricing and Anti Avoidance Rules and DTAA.</p> <p>13. I find all the sessions as useful.</p> <p>14. 1. Refreshing our knowledge in laws was a great experience; 2. Learnt certain additional aspects of law; 3. Interaction with eminent personalities.</p> <p>15. Doubts on many points were cleared; acquainted with latest laws; Got opportunity to refresh upon relevant laws.</p> <p>16. 1. Reading with the help of visuals; 2. Interaction.</p> <p>17. 1. Useful and relevant for my work. 2. Mostly update; 3. Effective & useful.</p>
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	<p>18. 1. Jurisprudence of tax is utterly essential to be learnt. 2. Debatable issues clarified substantially; 3. Broader view of the subject acquired.</p> <p>19. Resource persons shared valuable information towards enhancing legal knowledge and personal experiences shared by them which is helpful in rendering of work in satisfactory manner.</p> <p>20. 1. Better vision; 2. Better exposure to concepts; 3. Experience sharing.</p> <p>21. Better understanding of International taxation: Interpretation of treaty will improve rendering of judgement.</p> <p>22. Updation, addition and enhancement, knowledge.</p> <p>23. It gave opportunity to interact with resource persons of vast experience.</p> <p>24. Expert Panel; Good topic; Fruitful discussion.</p> <p>25. 1. Judicial process and thinking; 2. Effective writing of judgements; 3. Act of hearing.</p> <p>26. 1. The importance and duties of judges and their role as explored by Justice Raghuram; 2. The interpretation of statutes and International treaty.</p> <p>27. Session 1: Constitutional and Statutory Basis of Taxation; Session 2: Jurisprudence of Tax Administration: Neutrality and Professionalism; Session 3: Assessment Proceedings: Role of the Tribunal Session 4: Transfer Pricing; Session 5: General Anti-Avoidance Rules and Session 7: Interpretational Issues in Tax and Treaty law.</p> <p>28. Knowledge of different areas of laws; Latest updates on legal provisions; New learning and sharing of experience.</p> <p>29. 1. Application of law; 2. Logical conclusion in decision making; 3. Expert knowledge on various subjects including international taxation.</p> <p>30. Practical aspects were dealt.</p> <p>31. Information on latest case laws and analysis by the experts; Interactions with fellow members; Discussion sessions cleared many doubts.</p> <p>32. 1. All my confusion and doubts were cleared on International treaty; 2. Rejuvenation; 3. Attitudinal change.</p> <p>33. 1. Purpose & philosophy of tax tribunals is well explained. 2. Session 4: Transfer Pricing; Session 5: General Anti-Avoidance Rules- are excellent; 3. Session 7: Interpretational Issues in Tax and Treaty law and Session 8: International Tax Treaty Law and Double Tax Avoidance Agreements- are extremely well.</p> <p>34. Participant did not comment.</p> <p>35. Experts of different fields delivering updates & case laws especially on international taxation and treaties.</p> <p>36. 1. Good topics; 2. Expert panel; 3. Deep discussion.</p> <p>37. 1. Exposed me with electronic evidence; 2. Refreshed understanding in interpretation law; 3. Effective interaction triggered possibilities for deeper understanding.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. The group discussion.</p> <p>2. Interpretation of statutes and treaties.</p> <p>3. Session 3: Assessment Proceedings: Role of the Tribunal; Session 4: Transfer Pricing; Session 5: General Anti-Avoidance Rules; Session 7: Interpretational</p>

Issues in Tax and Treaty law and Session 8: International Tax Treaty Law and Double Tax Avoidance Agreements.

4. Everything was fine but the oratory skills of Justice G. Raghuram was the best.
5. All sessions were good.
6. Participant did not comment.
7. Lecture and guidance by Hon'ble Director great for institution.
8. Mr. Porus F. Kaka programme was most useful because the narration was communicated effectively.
9. Participant did not comment.
10. Participant did not comment.
11. 1. Ms. Sonia Mathur 2. Evidence Act.
12. *Session 1: Constitutional and Statutory Basis of Taxation; Session 2: Jurisprudence of Tax Administration: Neutrality and Professionalism; Session 3: Assessment Proceedings: Role of the Tribunal; Session 7: Interpretational Issues in Tax and Treaty law and Session 8: International Tax Treaty Law and Double Tax Avoidance Agreements.*
13. Participant did not comment.
14. Entire programme was useful.
15. The entire programme was useful as the same was closely connected with the nature of job.
16. Interaction with Mr. Ajay Vohra & Mr. Porus Kaka.
17. *Session 7: Interpretational Issues in Tax and Treaty law*- very useful.
18. Finest programme attended in a long time.
19. Each session was in itself an important programme in rendering effective judicial work.
20. Hon'ble Justice Raghuram's summarization and elucidation.
21. Last day's programme because there was lot of confusion on tax treaty.
22. Dissemination of latest information on the topic.
23. Technical session.
24. Transfer pricing; Cyber laws.
25. International tax and treaty. It was comprehensive.
26. Interpretation of International tax treaty and transfer pricing as they are most disputed areas relevant for our adjudication.
27. *Session 4: Transfer Pricing; Session 5: General Anti-Avoidance Rules and Session 7: Interpretational Issues in Tax and Treaty law.*
28. Transfer pricing.
29. International taxation and transfer pricing.
30. *Session 1: Constitutional and Statutory Basis of Taxation; Session 2: Jurisprudence of Tax Administration: Neutrality and Professionalism; Session 3: Assessment Proceedings: Role of the Tribunal*- more particularly the summation by Justice Raghuram at the end of last session on 1st day.

	<p>31. Transfer pricing & International transaction sessions are very useful as it is an evolving subject in changing global scenario.</p> <p>32. Enlightenment by the Hon'ble Director Justice G. Raghuram during various sessions very useful. He is an institution in himself.</p> <p>33. 1. Purpose & philosophy of tax tribunals is well explained. 2. Session 4: Transfer Pricing; Session 5: General Anti-Avoidance Rules- are excellent; 3. Session 7: Interpretational Issues in Tax and Treaty law and Session 8: International Tax Treaty Law and Double Tax Avoidance Agreements- are extremely well.</p> <p>34. Participant did not comment.</p> <p>35. Transfer pricing, GAAR and international taxation are the areas on which we updated ourselves.</p> <p>36. Transfer Pricing; Treaty.</p> <p>37. Transfer pricing by Mr. Ajay Vohra.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. None.</p> <p>2. Session 6: Evidence in taxation Law.</p> <p>3. Session 6: Evidence in taxation Law</p> <p>4. Nothing. Every session was meticulously planned & delivered.</p> <p>5. NA.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. Ms. Sonia Mathur and Ms. Nappinai because the subject was least helpful to our work.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. Cyber laws.</p> <p>12. Importance of electronic evidence in tax disputes.</p> <p>13. Participant did not comment.</p> <p>14. NA.</p> <p>15. Participant did not comment.</p> <p>16. Participant did not comment.</p> <p>17. Session 6: Evidence in taxation Law.</p> <p>18. None.</p> <p>19. Nil.</p> <p>20. None.</p> <p>21. First session because the Ld. Speaker did not give better presentation.</p> <p>22. The last session of Mr. V. Sridharan was lacking in information as he is more experienced in indirect taxes.</p> <p>23. Every part was useful except for few developments.</p> <p>24. None.</p> <p>25. Role of ITAT. It was not adequately dealt with.</p>

	<p>26. Participant did not comment.</p> <p>27. <i>Session 6: Evidence in taxation Law.</i></p> <p>28. <i>Session 5: General Anti-Avoidance Rules.</i></p> <p>29. Constitutional validity of tax laws.</p> <p>30. Cyber law evidences.</p> <p>31. All the sessions were very useful in my day to day decision making process.</p> <p>32. None.</p> <p>33. <i>Session 6: Evidence in taxation Law-</i> though the content & presentation was good, but relevancy is less.</p> <p>34. Participant did not comment.</p> <p>35. No.</p> <p>36. Evidence Act.</p> <p>37. Evidence Act by Ms. Sonia Mathur as the examples were missing.</p>
<p>d. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. It would be better if the duration of the training programme is increased and more issues brought into discussion.</p> <p>2. Sometime should be given to transfer pricing issues, statutory interpretation and international treaties.</p> <p>3. Please try to arrange Hon'ble Supreme Court Judges or High Court Judges as resource persons for each day at least.</p> <p>4. It was ebullient; Programme organized by brilliant people of NJA.</p> <p>5. Stress was on origin of laws whereas it should be more on application of laws.</p> <p>6. Participant did not comment.</p> <p>7. Must invite some more experts especially from Supreme Court so that repetition does not take place.</p> <p>8. The service of NJA is outstanding. No more comments.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. No comment, excellently managed.</p> <p>12. The discussion can be more regulated and productive.</p> <p>13. Participant did not comment.</p> <p>14. By inviting us again. Thanks for everything.</p> <p>15. Participant did not comment.</p> <p>16. Participant did not comment.</p> <p>17. Interested to join in future.</p> <p>18. Frequency as well as duration of such programme be increased.</p> <p>19. I personally thank NJA for giving opportunity to participate and allow me to learn more on how to efficiently render my services to people at large. Thank you very much.</p> <p>20. Reference/study material may be circulated well before time.</p>

	<p>21. No.</p> <p>22. Focus on inviting experts with deep experience.</p> <p>23. It should be modeled to find solutions in respect of critical issues encountered in the course of conducting court.</p> <p>24. Practical issues faced by us needs to be deliberated upon exhaustively.</p> <p>25. More time to speak.</p> <p>26. No suggestion as everything was perfectly organized.</p> <p>27. Some academicians from university or law colleges should also be invited.</p> <p>28. To include more sessions on sharing of experience and updates on the subject.</p> <p>29. No.</p> <p>30. Course material to be distributed well in advance to participants in order to have basic preparation.</p> <p>31. Please include 'fallacies' impact on Interpretation of statutes & how to avoid fallacies when arriving on decision.</p> <p>32. None.</p> <p>33. Video graphing the sessions and placing these videos would be helpful to the judicial community.</p> <p>34. Participant did not comment.</p> <p>35. Session on international taxation treaty law may be increased.</p> <p>36. Practical issues need to be discussed more with involvement of all participants.</p> <p>37. Participant did not comment.</p>
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