

**National Seminar for Members of the Income Tax Appellate Tribunal (SE-04)**

**4<sup>th</sup> – 6<sup>th</sup> January, 2019**

**Programme Schedule**

**Programme Co-ordinator – Ms. Ankita Pandey, Law Associate, National Judicial Academy**

<b>DAY 1</b> <b>January 4, 2019</b> <b>Friday</b>	<p align="center"><b><u>SESSION 1</u></b>  <b><u>09:30 AM – 11:00 AM</u></b></p> <p align="center"><b>Constitutional and Statutory Basis of Taxation</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Taxation as a constituent power</li> <li>- Constitutional provisions (Article 265, Schedule and Lists)</li> <li>- Statutory provisions (Income Tax Act, 1961 and Finance Bills and Acts)</li> <li>- International Treaties</li> </ul> <p align="center"><i>Justice R.V. Easwar</i> <i>Mr. Abhay Ahuja</i></p>	<b>T</b> <b>E</b> <b>A</b> <b>B</b>	<p align="center"><b><u>SESSION 2</u></b>  <b><u>11:30 AM – 1:00 PM</u></b></p> <p align="center"><b>Jurisprudence of Tax Administration: Neutrality and Professionalism</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Tax as revenue – Revenue and its importance in governance</li> <li>- Constitutional concerns of Equality and Due Process in taxation- concerns of the taxpayer.</li> <li>- Striking a balance between the interests of the State and the interests of the taxpayer</li> </ul> <p align="center"><i>Justice R.V. Easwar</i> <i>Mr. Abhay Ahuja</i></p>	<b>L</b> <b>U</b> <b>N</b> <b>C</b> <b>H</b>	<p align="center"><b><u>SESSION 3</u></b>  <b><u>2:00 PM – 3:30 PM</u></b></p> <p align="center"><b>Assessment Proceedings: Role of the Tribunal (Open Discussion)</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Defects in Assessment Proceedings</li> <li>- Solutions to address the defects in Assessment Proceedings</li> </ul> <p align="center"><i>Chair</i> <i>Justice R.V. Easwar</i></p>
	<p align="center"><b><u>SESSION 4</u></b>  <b><u>09:30 AM – 11:00 AM</u></b></p> <p align="center"><b>Transfer Pricing</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Basic Principles of Transfer Pricing</li> <li>- Major Issues of Dispute in Transfer Pricing</li> <li>- Role of the ITAT</li> </ul> <p align="center"><i>Mr. Ajay Vohra</i> <i>Mr. Girish Dave</i></p>		<p align="center"><b><u>SESSION 5</u></b>  <b><u>11:30 AM – 1:00 PM</u></b></p> <p align="center"><b>General Anti-Avoidance Rules</b></p> <p align="center"><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>- Understanding the concepts of ‘Tax Planning’ and ‘Tax Avoidance’</li> <li>- Impermissible Avoidance Arrangement &amp; Arrangements Lacking Commercial Substance under Chapter X-A of the Income Tax Act, 1961</li> </ul> <p align="center"><i>Mr. Ajay Vohra</i> <i>Mr. Girish Dave</i></p>		<b>R</b> <b>E</b> <b>A</b> <b>K</b>

<b>DAY 3</b> <b>January 6, 2019</b> <b>Sunday</b>	<b><u>SESSION 7</u></b> <b><u>09:30 AM – 11:45 AM</u></b>  <b>Interpretational Issues in Tax and Treaty law</b>  <u>Proposed Scope of Discussion</u> - Principles of Interpretation of Tax Statutes and Treaties - Issues in Interpretation  <i>Mr. Porus Kaka</i>	<b><u>SESSION 8</u></b> <b><u>12:00 PM – 2:15 PM</u></b>  <b>International Tax Treaty Law and Double Tax Avoidance Agreements</b>  <u>Proposed Scope of Discussion</u> - Overview and Fundamental Concepts of DTAA  <i>Mr. V. Sridharan</i> <b>(assisted by Mr. Amar Gahlot)</b>

\*In house Tea shall be served on Day 1 and Day 2 at 3:00PM