

**Seminar for Members of the Income Tax Appellate Tribunal (SE-1)
September 21-23, 2018
Programme Schedule**

Programme Co-ordinator – Ms. Shruti Jane Eusebius, Research Fellow, NJA

DAY 1 September 21, 2018 Friday	<u>SESSION 1</u> <u>09:30 AM – 11:00 AM</u> Constitutional and Statutory Basis of Taxation <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> - Taxation as a constituent power - Constitutional provisions (Article 265, Schedule and Lists) - Statutory provisions (Income Tax Act, 1961 and Finance Bills and Acts) - International Treaties <p style="text-align: center;">Speaker: Ms. Sonia Mathur Chair: Justice A.K. Jayasankaran Nambiar</p>	T E A	<u>SESSION 2</u> <u>11:30 AM – 1:00 PM</u> Assessment Proceedings: Role of the Tribunal (Round Table Discussion) <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> - Defects in Assessment Proceedings - Solutions to address the defects in Assessment Proceedings <p style="text-align: center;">Chair: Justice A.K. Jayasankaran Nambiar</p>	L U N C H	<u>SESSION 3</u> <u>2:00 PM – 3:30 PM</u> Interpretational Issues in Tax and Treaty law <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> - Principles of Interpretation of Tax Statutes and Treaties - Issues in Interpretation <p style="text-align: center;">Speaker: Ms. Sonia Mathur Chair: Justice A.K. Jayasankaran Nambiar</p>
	<u>SESSION 4</u> <u>09:00 AM – 11:00 AM</u> Jurisprudence of Tax: Neutrality and Professionalism <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> - Tax as revenue – Revenue and its importance in governance - Constitutional concerns of Equality and Due Process in taxation- concerns of the taxpayer. - Striking a balance between the interests of the State and the interests of the taxpayer <p style="text-align: center;">Panel Justice S. Ravindra Bhat Mr. Sujit Ghosh</p> <p style="text-align: center;">Chair: Justice A.K. Jayasankaran Nambiar</p>		B R E A K		<u>SESSION 5</u> <u>11:30 AM – 1:00 PM</u> Transfer Pricing <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> - Basic Principles of Transfer Pricing - Major Issues of Dispute in Transfer Pricing - Role of the ITAT <p style="text-align: center;">Speaker: Mr. Porus Kaka</p> <p style="text-align: center;">Chair: Justice S. Ravindra Bhat</p>
DAY 2 September 22, 2018 Saturday					

DAY 3
September 23, 2018
Sunday

SESSION 7
09:00 AM– 11:00 AM

**International Tax Treaty Law and Double Tax
Avoidance Agreements**

Proposed Scope of Discussion

- Overview and Fundamental Concepts of DTAA

Speaker: Mr. V. Sridharan

SESSION 8
11:30 AM – 1:00 PM

General Anti-Avoidance Rules

Proposed Scope of Discussion

- Understanding the concepts of ‘Tax Planning’ and ‘Tax Avoidance’
- Impermissible Avoidance Arrangement & Arrangements Lacking Commercial Substance under Chapter X-A of the Income Tax Act, 1961

Speaker: Mr. V. Sridharan

1:00 PM – 1:15 PM
Participants’ Feedback