

National Judicial Academy

SE-08: National Seminar for Senior IRS (C&IT) Officers on Adjudication Skills

15th – 16th March, 2019

Programme Coordinator : Mr. Sumit Bhattacharya & Ms. Shruti Jane Eusebius, Research Fellow

No. of Participants : 39

No. of forms received : 23

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	91.30	4.35	4.35	22. Excellent programme.
b. The subject matter of the program is useful and relevant to my work	91.30	8.70	-	22. Best part is that it was not "So routine"
c. Overall, I got benefited from attending this program	82.61	17.39	-	22. Best part is that it was not "So routine"
d. I will use the new learning, skills, ideas and knowledge in my work	91.30	8.70	-	22. Best part is that it was not "So routine"
e. Adequate time and opportunity was provided to participants to share experiences	73.91	26.09	-	22. Best part is that it was not "So routine"
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	78.26	21.74	-	
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	82.61	13.04	4.35	
c. Up to date	86.36	13.64	-	

d. Related to Constitutional Vision of Justice	95.65	4.35	-	
e. Related to international legal norms	65.22	30.43	4.35	
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	91.30	4.35	4.35	
b. The program was an adequate combination of the following methodologies viz.				
(i) Interactive sessions were fruitful	82.61	17.39	-	
(ii) Audio Visual Aids were beneficial	60.00	40.00	-	
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	85.71	14.29	83.33	16.67
2	95.24	4.76	94.44	5.56
3	95.24	4.76	94.44	5.56
4	95.24	4.76	94.44	5.56
5	95.24	4.76	94.44	5.56
6	95.24	4.76	94.44	5.56
7	95.24	4.76	94.44	5.56
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The Program material is useful and relevant	81.82	18.18	-	
b. The content was updated. It reflected recent case laws/ current	81.82	18.18	-	

thinking/ research/ policy in the discussed area				
c. The content was organized and easy to follow	86.36	13.64	-	

VIII. GENERAL SUGGESTIONS	
a. Three most important learning achievements of this Programme	<p>1. 1. Better quality of adjudication and appellate orders; 2. Clarity on the principles of tax statute interpretation; 3. Redefining the role of bureaucracy in the 21st century India.</p> <p>2.1. Retrospective or prospective effect of laws; 2. Knowledge of facts, knowledge of laws and reasoning to come to a conclusion to make adjudication order better; 3. Role of civil servants in the society in loosing legitimacy so the public servants should contribute to enhance the legitimacy of the civil service.</p> <p>3. 1. Interaction with highest level of judiciary; 2. Clarity on retrospectivity concept; 3. Clarity on constitutional authority of tax.</p> <p>4. It was very useful – especially principles to follow during adjudication; More aspects on GST can be covered only few sections were touched upon.</p> <p>5. Participant did not comment.</p> <p>6. 1. Useful to my work; 2. Interactions were helpful; 3. New clear, skills will help me in future.</p> <p>7. Participant did not comment.</p> <p>8. Interpretation of laws and methods to deal with was quite helpful; Some more stress should be given on “Skills and techniques of indirect tax adjudication”.</p> <p>9. Getting a perspective to the issue of levy & collection of tax, interpretation of statutes; Important role of ethics in adjudication.</p> <p>10. 1. Legal clarity on GST; 2. Motivation for duty; 3. Adjudication skills.</p> <p>11. 1. Updated info and lectures imparted; 2. It was very interactive and enriching experience; 3. Resource persons were very eminent.</p> <p>12. 1. Should be extended to full two days; 2. Interaction with Supreme Court judges.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. 1. Be open to listen to the views of the opponent (clients); 2. Consistency in decision is a must.</p> <p>16. 1. Great insights; 2. Interpretation techniques; 3. Discussion with Justice Chouhan gave wholesome idea.</p> <p>17. Participant did not comment.</p> <p>18. Participant did not comment.</p> <p>19. Great learning experience.</p> <p>20. Bed sheets & towel quality could be further improved.</p>

	<p>21. Clarity about applicability of administrative orders/circular; Interpretations; Precedent.</p> <p>22. Significance of reasoning in judgments; Judgement drafting; Basic rules for writing judgements.</p> <p>23.1. Punctuality – the way time schedule of sessions was maintained was amazing; 2. Simplicity of communication – the way resource persons presented complex issues in simple terms, easy to understand was very impressive. Especially Hon’ble Justice Kurian Joseph & Justice Dr. B.S. Chauhan were simply fantastic. Feel lucky to be audience to them; 3. How to interpret legal terms was a learning experience for me.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. The sessions on (1) Significance of reasoning in judgements; (2) Basic rules for writing judgements and (3) Principles of interpretation of tax statutes. Because these are directly correlated with our day to day functioning.</p> <p>2. Interpretation of tax statutes.</p> <p>3. Adjudication definition.</p> <p>4. Almost all programme was useful; Art, craft; Science of drafting judgments and elements of interpretation of fiscal statutes.</p> <p>5. Participant did not comment.</p> <p>6. All.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Law of precedents, interpretation of statutes.</p> <p>10. Participant did not comment.</p> <p>11. Interpretation of statutes, professional ethics.</p> <p>12. Lecture by Justice Chauhan.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. All.</p> <p>16. Participant did not comment.</p> <p>17. Participant did not comment.</p> <p>18. Participant did not comment.</p> <p>19. Participant did not comment.</p> <p>20. Entire program.</p> <p>21. Interpretation of statutes.</p> <p>22. Principles of interpretation of tax statutes and treaties; Issues in interpretation.</p> <p>23. All programme was useful.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. None at all.</p> <p>2. None.</p> <p>3. Participant did not comment.</p> <p>4. Law of precedents & identifying the ratio.</p>

	<p>5. Participant did not comment.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Nil.</p> <p>10. Participant did not comment.</p> <p>11. Participant did not comment.</p> <p>12. Participant did not comment.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. None.</p> <p>16. Participant did not comment.</p> <p>17. Participant did not comment.</p> <p>18. Participant did not comment.</p> <p>19. Participant did not comment.</p> <p>20. Participant did not comment.</p> <p>21. Participant did not comment.</p> <p>22. None. Every panel of programme has been knowledge imparting and also thought provoking certain times.</p> <p>23. NA.</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. The programme can be held for two full days, with five sessions per day as on Day-1; Presently, it feels truncated or curtailed; Grateful to Director, NJA for the warm hospitality and the quality learning time spent here.</p> <p>2. The programme must be for at least one week to make it comprehensive.</p> <p>3. Programme duration could be for 3 days.</p> <p>4. Good campus, keep it up. The aesthetic part of flowering plants was awesome. Toilets were little congested it can be made little spacious. (Room No. 307).</p> <p>5. Participant did not comment.</p> <p>6. Everything was good.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Excellently organized.</p> <p>10. More interaction session with participants. Real issues, current adjudication & legal problems to the discussed.</p> <p>11. Participant did not comment.</p> <p>12. Continue to conduct longer duration programs for senior officers of IRS.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. None.</p>

	<p>16. Participant did not comment.</p> <p>17. Participant did not comment.</p> <p>18. Participant did not comment.</p> <p>19. Participant did not comment.</p> <p>20. It's a wonderful campus, enjoyed stay, feel horizons broadened.</p> <p>21. May be one day more duration to discuss laws on various other topics like- (1) Retrospective amendments; (2) Difference between procedural & substantive laws; (3) Penal provisions: criteria or grounds.</p> <p>22. The NJA organized this programme in a compact, concise manner and the quality of discussions/ interaction do not leave much scope for further suggestions; The accommodation arrangements along with facilities provided are also above par. So NJA served the programme and participants with distinction and that doesn't leave scope for suggestions.</p> <p>23. Session duration were too short. If time is less then topic may be reduced and duration for such topic should be increased.</p>
--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------