

Workshop for Senior IRS (C& IT) Officers on ‘Adjudication Skills’ (SE-8)

March 15 & 16, 2019

Programme Schedule

Academic Co-ordinators – Mr. Sumit Bhattacharya & Ms. Shruti Jane Eusebius, Research Fellow, NJA

Mentor: Prof. S.P. Srivastava

DAY 1 March 15, 2019 Friday	SESSION 1 09:30 AM– 10:30 AM Role of Civil Service in Democracy	SESSION 2 11:00 AM – 12:00 PM The Constitutional Authority to Tax	SESSION 3 12:30 AM – 1:30 PM Ethics, Professionalism and Neutrality in Adjudication	SESSION 4 2:30 PM – 3:30 PM Law of Precedents: Identifying the Ratio	SESSION 5 4:00 PM – 5:00 PM Art, Craft and Science of Drafting Judgments
	<p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> - Importance of a neutral, non-partisan civil services in a democracy - Role of civil services in effective policy-making and regulation - Cultivating Leadership and coordination in institutions of governance - Role of Civil Services <p align="center">Dr. Sanjaya Baru Dr. Jayaprakash Narayan</p> <p align="center">Chair Justice Kurian Joseph</p>	<p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> - Taxation as a regulatory power - Taxation for revenue harvesting – Professionalism in administration - Constitutional concerns of Equality and Due Process in taxation- concerns of the taxpayer. <p align="center">Mr. Sujit Ghosh</p> <p align="center">Chair Justice Kurian Joseph</p>	<p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> - Core Judicial Values in Adjudication - Ethical challenges in Adjudication – Solutions <p align="center">Justice Kurian Joseph</p> <p align="center">Chair Dr. Justice B.S. Chauhan</p>	<p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> - Doctrine of Stare Decisis – Importance - Significance of Stability and Certainty in Judicial outcomes - Principles for Identification of Ratio <p align="center">Justice Kurian Joseph</p> <p align="center">Chair Dr. Justice B.S. Chauhan</p>	<p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> - Significance of Reasoning in Judgments - Judgment Drafting - Basic Rules for writing Judgments (Judgment writing as a Science) <p align="center">Justice Kurian Joseph Mr. Sujit Ghosh</p> <p align="center">Chair Dr. Justice B.S. Chauhan</p>

DAY 2

**March
16, 2019**

Saturday

SESSION 6

09:30 AM – 11:00 AM

**Variety of Taxes: The Federal
Context**

Proposed Scope of Discussion

- Multiplicity of taxes in India
- Constitutional provisions [Part XII (Articles 265 269, Article 269A etc.), Schedule and Lists) & Statutory provisions (Income Tax Act, 1961, Finance Bills and Acts, statutes relating to GST, Customs etc.)]
- Allocation of taxing powers between the Centre and the States

Mr. Sujit Ghosh

Chair: Justice Sanjiv Khanna

SESSION 7

11:30 AM – 1:00 PM

Elements of Interpretation of Fiscal Statutes

Proposed Scope of Discussion

- Principles of Interpretation of Tax Statutes and Treaties
- Issues in Interpretation

**Justice Sanjiv Khanna
Mr. Sujit Ghosh**

Chair: Dr. Justice B.S. Chauhan