

# National Judicial Academy

**SE-03: Seminar for Members of the Customs, Excise and Service Tax Appellate Tribunal**  
11<sup>th</sup> – 13<sup>th</sup> October, 2019

**Programme Coordinator** : Ms. Ankita Pandey, Law Associate

**No. of Participants** : 18

**No. of forms received** : 18

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	<b>94.44</b>	<b>5.56</b>	-	-
b. The subject matter of the program is useful and relevant to my work	<b>83.33</b>	<b>16.67</b>	-	-
c. Overall, I got benefited from attending this program	<b>94.44</b>	<b>5.56</b>	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	<b>88.89</b>	<b>11.11</b>	-	-
e. Adequate time and opportunity was provided to participants to share experiences	<b>83.33</b>	<b>11.11</b>	<b>5.56</b>	-
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	<b>81.25</b>	<b>18.75</b>	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	<b>55.56</b>	<b>44.44</b>	-	-
c. Up to date	<b>72.22</b>	<b>27.78</b>	-	-
d. Related to Constitutional Vision of Justice	<b>83.33</b>	<b>16.67</b>	-	-

e. Related to international legal norms	<b>50.00</b>	<b>37.50</b>	<b>12.50</b>	-
<b>III. STRUCTURE OF THE PROGRAM</b>				
<b>PROPOSITION</b>	<b>Good</b>	<b>Satisfactory</b>	<b>Unsatisfactory</b>	<b>Remarks</b>
a. The structure and sequence of the program was logical	<b>77.78</b>	<b>22.22</b>	-	4. Repetition of subjects of last programme.
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	<b>53.85</b>	<b>30.77</b>	<b>15.38</b>	2. 4 session may be of use.
(ii) Case studies were relevant	<b>43.75</b>	<b>43.75</b>	<b>12.50</b>	-
(iii) Interactive sessions were fruitful	<b>62.50</b>	<b>37.50</b>	-	-
(iv) Audio Visual Aids were beneficial	<b>62.50</b>	<b>25.00</b>	<b>12.50</b>	-
<b>IV SESSIONS WISE VETTING</b>				
<b>Parameters</b>				
<b>Session</b>	<b>Discussions in individual sessions were effectively organized</b>		<b>The Session theme was adequately addressed by the Resource Persons</b>	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	<b>88.24</b>	<b>11.76</b>	<b>86.67</b>	<b>13.33</b>
2	<b>87.50</b>	<b>12.50</b>	<b>85.71</b>	<b>14.29</b>
3	<b>75.00</b>	<b>25.00</b>	<b>85.71</b>	<b>14.29</b>
4	<b>76.47</b>	<b>23.53</b>	<b>80.00</b>	<b>20.00</b>
5	<b>82.35</b>	<b>17.65</b>	<b>80.00</b>	<b>20.00</b>
6	<b>73.33</b>	<b>26.67</b>	<b>71.43</b>	<b>28.57</b>
7	<b>82.35</b>	<b>17.65</b>	<b>93.33</b>	<b>6.67</b>
8	<b>88.24</b>	<b>11.76</b>	<b>100.00</b>	-
<b>V. PROGRAM MATERIALS</b>				
<b>PROPOSITION</b>	<b>To a great extent</b>	<b>To some extent</b>	<b>Not at all</b>	<b>Remarks</b>
a. The Program material is useful and relevant	<b>94.44</b>	<b>5.56</b>	-	17. Very hardy and well prepared.

b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	<b>88.89</b>	<b>11.11</b>	-	17. Very hardy and well prepared.
c. The content was organized and easy to follow	<b>88.24</b>	<b>11.76</b>	-	-

<b>VIII. GENERAL SUGGESTIONS</b>	
a. Three most important learning achievements of this Programme	<p>1. Judicial discipline; Need for speeds delivery of judgement; Self-imposed social conduct ethics.</p> <p>2. 1. Access to new points of higher judicial fare and litigates; 2. Board of jurisprudence; 3. Facts of colleagues.</p> <p>3. 1. Art of writing judgment; 2. Judicial ethics; 3. Appreciation of evidence.</p> <p>5. Constitutional aspect of tax laws that what is basic is authority of law.</p> <p>6. Participant did not comment.</p> <p>7. A lot of food for thoughts.</p> <p>8. Interpretation of tax statute; The art, craft and science of judgement writing; Principles of natural justice.</p> <p>9. Overall view of the subjects considered in the sessions; The view of the speakers and participants.</p> <p>10. Procedure value of judgements of higher forums; Judgement writing; Evidence pathologies in assessment order.</p> <p>11. Participant did not comment.</p> <p>12. Decision making lecture of Justice Madan B. Lokur; Lecture of Dr. V. Vijayakumar.</p> <p>13. Search engine.</p> <p>14. Ethics judicial discipline &amp; how to write an order.</p> <p>15. 1. Constitutional authority; 2. Judicial ethics; 3. The art, draft and science of judgement writing.</p> <p>16. 1. Opportunity to hear the views of outsider; 2. Clarity as jurisprudence; 3. Opportunity to clearly views.</p> <p>17. 1. Very practical guidance; 2. Useful tips by Hon'ble judges; 3. Approach to problems we face daily in the court.</p> <p>18. An introspection which is very much needed to have a balanced approach in one's working.</p>
b. Which part of the Programme did you find most useful and why	<p>1. Electronic evidence in Tax proceedings; Judicial ethics; Judgement writing.</p> <p>2. Judicial ethics judging skills and objectivity in decision making; Covered the entirety of our work and responsibility.</p> <p>3. <i>Session 8: The Art, Craft and Science of Judgement Writing.</i></p>

	<p>4. Interactive discussion.</p> <p>5. <b>Session 8: The Art, Craft and Science of Judgement Writing.</b></p> <p>6. Session by Hon’ble Justice Madan B Lokur on writing of judgements.</p> <p>7. All the parts of the programme was useful of relevant.</p> <p>8. <b>Session 2: Interpretation of Tax Statutes: Core Principles</b>– It was very practical.</p> <p>9. The art of judgement writing.</p> <p>10. All.</p> <p>11. <b>Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings; Session 7: Judicial Ethics, Judging Skills and Objectivity in Decision Making and Session 8: The Art, Craft and Science of Judgement Writing.</b></p> <p>12. <b>Session 8: The Art, Craft and Science of Judgement Writing.</b></p> <p>13. <b>Session 8: The Art, Craft and Science of Judgement Writing.</b></p> <p>14. How to write an order.</p> <p>15. 1. Constitutional authority; 2. Judicial ethics; 3. The art, craft and science of judgement writing.</p> <p>16. To hear appreciation of our work in very objective manners by lawyers as well as judges.</p> <p>17. All the programme.</p> <p>18. Session of Justice Madan B. Lokur, Justice C. Hari Shankar and Justice R.V. Easwar and Ms. N.S. Nappinai. They addressed the concerns in an effective way.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. Participant did not comment.</p> <p>2. Electronic evidence; Not of much relevance in tax matters that are penalty rule bond.</p> <p>3. <b>Session 4: Principles of Natural Justice and its Application in Tax Assessment Proceedings.</b></p> <p>4. None.</p> <p>5. Participant did not comment.</p> <p>6. Participant did not comment.</p> <p>7. None.</p> <p>8. NA.</p> <p>9. <b>Session 3: Appreciation of Evidence including Electronic Evidence in Taxation Proceedings</b>- The approach was not able to convince, confuse.</p> <p>10. None.</p> <p>11. Participant did not comment.</p> <p>12. Was satisfactorily useful.</p> <p>13. Participant did not comment.</p> <p>14. Constitutional provisions.</p>

	<p>15. Application of evidence including electronic evidence; The presentation was insufficient as provisions of law.</p> <p>16. Participant did not comment.</p> <p>17. Nothing.</p> <p>18. Participant did not comment.</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. 1. Railing may be provided in stair case of the hotels; 2. Lift service may be enhanced so that delegates can reach the reception floor, from their room floor level.</p> <p>2. A session on common platform tribunal adjudication and one on methods of relevance of tribunal may be considerate.</p> <p>3. I suggest that instead of general issues, more of material relevant to tribunals judicial function should be covered in future seminars.</p> <p>4. Members of tribunal should be treated at par with judges of high court concerning hospitality, transportation etc.</p> <p>5. More issue specific speakers.</p> <p>6. While discussing pathologies in adjudication, it will be better if someone from the other side is also given an opportunity to speak to that we get a more balanced view. At present, we only near assess. Counsel point of view.</p> <p>7. To keep on holding it after 9-12 months.</p> <p>8. No suggestions. Since all the aspects covered are excellent.</p> <p>9. Sharing the experience of various judges &amp; members of various tribunal as to their views.</p> <p>10. Some more time may be given for group discussion and experience sharing experience that will further enrich the participants in discharging their work more effectively.</p> <p>11. More academicians be included in the list of speakers.</p> <p>12. Not many.</p> <p>13. To ask more speakers.</p> <p>14. None is particular.</p> <p>15. Participant did not comment.</p> <p>16. If possible programme shared the organized at different places where there are regional judicial academy.</p> <p>17. Annual events should be conducted by different personalities.</p> <p>18. Participant did not comment.</p>