

**National Conference for High Court Justices on Taxation [P-1468]**  
(15<sup>th</sup> & 16<sup>th</sup> November 2025)

**PROGRAMME SCHEDULE**

SESSION(S)	THEMES
<b>Day-1</b> <b>15.11.2025 (Saturday)</b>	
<b><u>SESSION 1</u></b>  10:30 AM – 12:00 PM	<p style="text-align: center;"><b>Fundamentals of Direct &amp; Indirect Tax Regime in India</b></p> <p><b><u>Proposed Scope of Discussion</u></b></p> <ul style="list-style-type: none"> <li>• Authority to Tax and the Basis of Taxation</li> <li>• 101st Amendment and Dimensions of Article 246A, 269A and 279</li> <li>• GST Council: Role and Functions</li> <li>• Harmonized National Market <i>vis-à-vis</i> Cooperative/Competitive Federalism</li> </ul> <p style="text-align: right;"><i>Justice G.S. Kulkarni</i> <i>Dr. Justice A.K.J. Nambiar</i></p>
<b>12:00 PM - 12:30 PM - Tea Break</b>	
<b><u>SESSION 2</u></b>  12:30 PM - 02:00 PM	<p style="text-align: center;"><b>Concept of Supply: Mixed and Composite Supply</b></p> <p><b><u>Proposed Scope of Discussion</u></b></p> <ul style="list-style-type: none"> <li>• Overview of Customs Tariff and GST Schedules</li> <li>• Model of Composite Supply in relation to “Two or more Taxable Supplies”</li> <li>• Principal Supply, Predominant Element, Deemed Supply and Incidental &amp; Ancillary Supply</li> </ul> <p style="text-align: right;"><i>Dr. Justice A.K.J. Nambiar</i> <i>Mr. S. Ganesh</i></p>
<b>02:00 PM - 03:00 PM – Lunch Break</b>	
<b><u>SESSION 3</u></b>  03:00 PM - 04:30 PM	<p style="text-align: center;"><b>International Tax Treaty Law and Double Tax Avoidance Agreements: An Overview</b></p> <p><b><u>Proposed Scope of Discussion</u></b></p> <ul style="list-style-type: none"> <li>• General Rules of Interpretation of Treaties</li> <li>• Supplementary means of Interpretation [Article 32, VCLT]</li> <li>• [Model OECD, Travaux preparatoires, Conduct shown through Mutual Agreement procedures etc.]</li> <li>• Principles of General Anti Avoidance Rule (GAAR)</li> </ul> <p style="text-align: right;"><i>Justice C. Saravanan</i> <i>Justice Abhay Ahuja</i></p>
<b>04:30 PM - Tea</b>	

<b>Day-2</b> <b>16.11.2025 (Sunday)</b>	
<b><u>SESSION 4</u></b>  10:00 AM – 11:30 AM	<b>Transfer Pricing - Basic Principles &amp; Challenges: Role of High Courts</b>  <u><i>Proposed Scope of Discussion</i></u> <ul style="list-style-type: none"> <li>• Background of Transfer Pricing in India</li> <li>• Transfer Pricing Regulations [Section 92 – Income Tax Act] &amp; Issues [Comparability Analysis &amp; Adjustment; Use of contemporaneous data; Application of data rules; Location Savings etc.]</li> <li>• Interplay between Domestic Law and Tax Treaties</li> <li>• Share transfer without Consideration</li> </ul> <p style="text-align: right;"> <b><i>Justice B.D. Karia</i></b>  <b><i>Mr. Balasubramanian Krishnamurthy</i></b> </p>
<b><i>11:30 AM - 12:00 PM - Tea Break</i></b>	
<b><u>SESSION 5</u></b>  12:00 PM - 01:30 PM	<b>Appellate and Writ Jurisdiction of High Courts in Tax Matters: Jurisdictional Challenges and Limitations</b>  <u><i>Proposed Scope of Discussion</i></u> <ul style="list-style-type: none"> <li>• Scope of Limited Appellate and Revisional Jurisdiction of High Courts vis-a-vis Substantial Question of Law under the Income Tax Act, 1961</li> <li>• Doctrine of Forum Conveniens</li> <li>• Rules of Consistency, Res judicata &amp; Estoppel and Doctrine of Approbate &amp; Reprobate</li> <li>• Doctrine of Imminent Threat apropos Maintainability of Writ Petitions</li> <li>• Grounds for interference against Orders of Quasi-Judicial Authorities</li> </ul> <p style="text-align: right;"> <b><i>Justice Dinesh Mehta</i></b>  <b><i>Justice B.D. Karia</i></b> </p>
<b><i>01:30 PM - 01:40 PM - Audit of the Course by Participants</i></b>	
<b>Lunch &amp; Departure</b>	

**Academic Assistance**

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