

## **DEPARTMENT OF TAXATION LAW**

### **ACTIVITIES CONDUCTED BY THE DEPARTMENT**

#### **ONE DAY NATIONAL SEMINAR ON “GOODS AND SERVICES TAX” HELD ON 30<sup>th</sup> November, 2016.**

The plenary sessions were delivered by experts from various fields starting from chartered accountants to practicing advocates to Commissioner of Customs & Central Excise and academicians. The One-day National Seminar had a total of about 350 participants and approximately 100 paper-presenters and it was a grand success.

#### **SPECIAL LECTURE ON “GENERAL PRINCIPLES OF TAXATION” HELD ON 26<sup>th</sup> of February, 2019.**

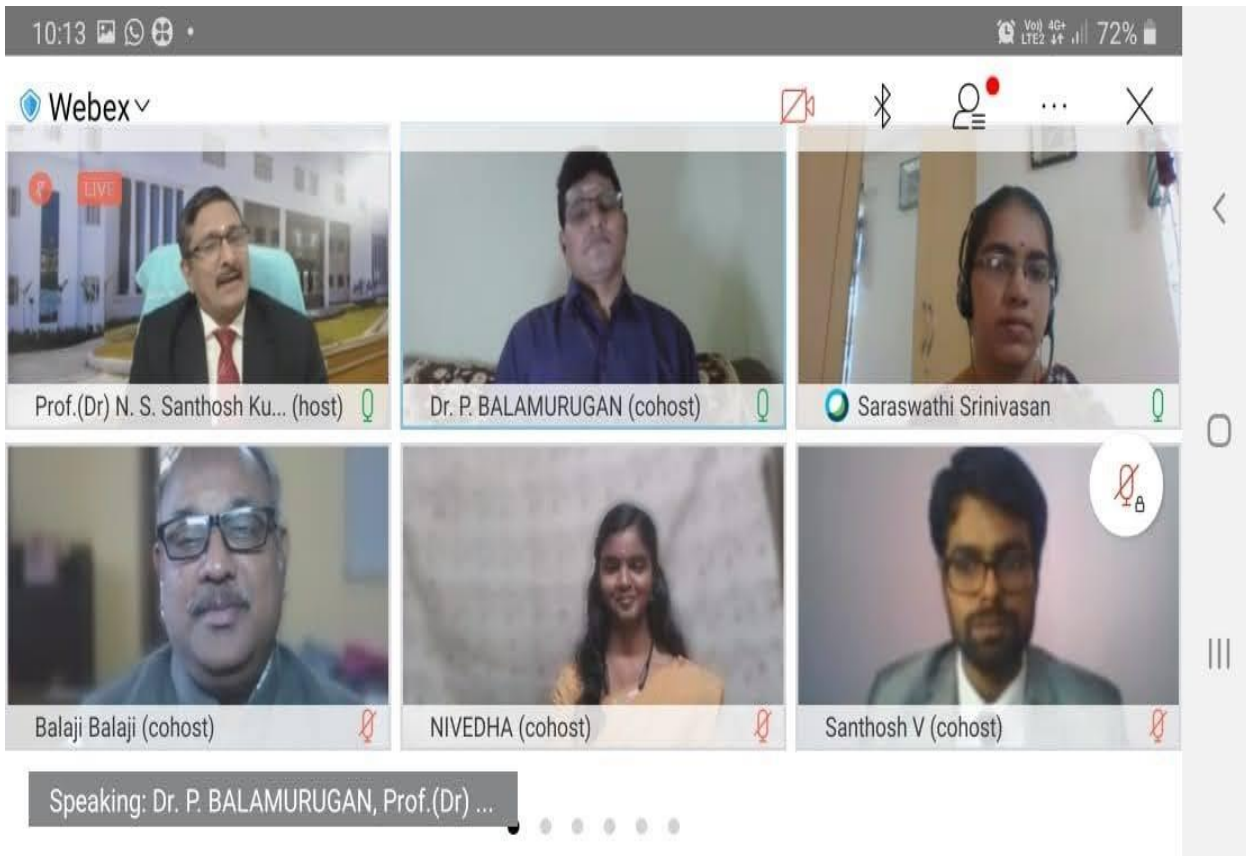
The lecture was delivered by Dr. N. Ebenezer Joseph, Professor of Law. It was conducted with an aim to enlighten the basic understanding of the students on the general principles binding tax law. The lecture was very informative as it was interactive and the clarity provided helped the students understand the base of taxation law in a well-devised manner.

#### **SPECIAL LECTURE ON “INPUT TAX CREDIT (ITC) UNDER GOODS AND SERVICES TAX (GST)” HELD ON 21<sup>st</sup> of October, 2021**

The lecture was delivered by Mr. S.K Purushothaman, LL.M. (Taxation Law), an advocate and GST Practitioner. The special lecture was aimed at providing insights on practical aspects of the concept of Input Tax Credit (ITC) to the students so as to enhance their practice interest. The resource person dealt with the practical approach of Input Tax Credit. It was an interactive session and there was an overwhelming response from the students. It was a successful lecture.

**NATIONAL WORKSHOP TITLED “GST EVASION AND ITS INVESTIGATION - A PRACTICAL OVERVIEW” HELD ON 17<sup>th</sup> June, 2021.**

The Expert Speaker Ms. S. Saraswathi, IRS (C&CE), delivered an excellent lecture covering all the aspects to the theme “GST EVASION AND ITS INVESTIGATION - A PRACTICAL OVERVIEW”. The expert enumerated the instances of GST Evasion with the aid of case studies. She then elaborated on the procedures for search, seizure and arrest in case of GST evasion. The speaker emphasized the stakeholders to be vigilant against GST evasion. Later she clarified the doubts on various issues raised by the participants. Around 658 participants from all over India registered and participated in the workshop actively. The said programme had an overwhelming response with participants having fruitful interaction with the expert speaker. Overall, the workshop had been conducted in a successful manner.



## **SPECIAL LECTURE ON HANDS-ON APPROACH TOWARDS SEARCH AND SEIZURE UNDER INCOME TAX ACT, 1961 HELD ON 10<sup>th</sup> of May, 2022**



The lecture was delivered by Mr. Ravi Kannan, Senior Standing Counsel for Indirect Taxes in the Madras High Court. The special lecture was aimed at providing insights on practical aspects of the concept of Search and Seizure under the Income Tax Act, 1961 to the students so as to enhance their practice interest. The resource person discussed extensively on the provisions related to search and seizure, the intervening of section 132 and 153 of Income Tax Act, 1961, challenge to the validity of a search action and the concept of undisclosed assets. The speaker further discussed the difference between Retrospective vs. Retroactive operation of the provision of Sec.143(1A) of Income Tax Act, 1961 with the help of his own case, Shakira West Garments which he had argued before the Chennai Bench of Income Tax Appellate Tribunal. The expert emphasized on looking into the provisions of law rather than just looking through them and explained some techniques for finding out loopholes in a case with few examples for the same. The speaker concluded the lecture by emphasizing legality over morality. It was an interactive session and there was an overwhelming response from the students.



**SPECIAL LECTURE ON TAX LITIGATION UNDER THE INCOME TAX ACT, 1961 –  
AN OVERVIEW HELD ON 24<sup>th</sup> of May, 2022**

The lecture was delivered by Mrs. T.V. Muthu Abirami, a practicing advocate with a post qualification experience of more than 10 years. The speaker had specialized in Income tax litigation and has handled a variety of cases in Income tax litigation and has handled a variety of case in Income tax and has also appeared before the Hon'ble Madras High Court, Hon'ble Income Tax Appellate Tribunal, Hon'ble National Company Law Tribunal and other quasi-judicial forums. The special lecture was aimed at providing insights on practical aspects of Income Tax Litigation under the Income Tax Act, 1961 to the students so as to enhance their practice interest. The resource person began

the lecture by pointing out the differences between a tax litigation and a civil litigation. The resource person then discussed extensively on the duty of the assessing officer to help the assessee by mentioning case laws.



The speaker further discussed the assessment procedure and the CASS Random system picking up of returns by a computer automated system for a summary assessment. The speaker further explained in detail about the various stages of appeal under the Income Tax Act. The expert talked extensively on the recent issue which has emerged due to a recent amendment in the Income tax Act, 1961, relating to reopening of assessments.

The resource person further spoke about the merits and demerits of Faceless Assessment Scheme. Finally, the speaker concluded the lecture by emphasizing the benefits of being an Income tax practitioner. It was an interactive session and there was an overwhelming response from the students.



## **EMPIRICAL RESEARCH - AN EXPERIMENT TO TEST THE TAX COMPLIANCE BEHAVIOR OF LAWYERS IN RESPONSE TO PENALTY RATES AND AUDIT PROBABILITY**



The experiment was conducted by Santhosh.V, IInd year LLM Student. The experiment for the research consisted of 6 rounds (3 rounds where the audit rate was increased while keeping the penalty rate constant and remaining 3 rounds where penalty rate was increased keeping the audit rate constant). The data was collected from 40 consenting participants assembled together at the same time in the same place. Google Forms

were also used for data collection White board, WhatsApp, written and oral communications were used for dissemination of information and instructions. The data collected from the experiment has shown that the ideal penalty rate and audit probability in which the honesty level and compliance rate is highest is 100% penalty rate and 25% audit probability. Alternatively, 80% penalty rate and 37.5 % audit probability also produce similar results with negligible difference but this alternative is not feasible keeping in mind the cost of audit likely to be incurred by income-tax authorities.



## SPECIAL LECTURE ON “TAXATION OF SLUMP SALE” ON 21 st of December, 2022



About 65 students participated in the special lecture. The lecture was delivered by CA P.T. Sundara Varadan, a fellow member of the Institute of Chartered Accountants of India. He also holds a diploma in Information Systems Audit (ICA). He has been practicing as a Chartered Accountant for the past 20 years. CA P.T. Sundara Varadan is an eloquent and articulate speaker who has an extensive knowledge with regard to income tax. The lecture was in a way

which apparently made all the students effective and comprehensible. The speaker has held the lecture gradually without hopping into the topic as such, the lecture was with a basic introduction about the subject. The presider gave a list of topics to be covered in the following lecture which prepared the students to pursue the track. The sublime slice of the event is the PowerPoint presentation presented by the speaker which guided the students to follow the speaker actively. The expert commenced the lecture with the introduction of the Charging Section of the Income tax act and gradually entered into the topic of Capital Gains. The definition of every term relating to the topic was elucidated. Chargeability of capital gains along with the definite sections were illustrated with the proper tabular columns and charts pertaining to it. The resource person then discussed extensively on the Long term and Short Term Capital Gains which became the basic concept to understand before moving further into the main topic. Regarding the Long term and Short term Capital Gains, the period of holding the assets, the definition of transfer, Computation of



Capital Gains were discussed in detail. All the above discussions built a strong base for the Central Topic, i.e., the Capital Gains for the purpose of Slump Sale under Section 50B. The definition of the slump sale was expounded word by word which even led to reference of a lot more definitions such as Undertakings, Consideration, and Deemed Consideration etc. Further, recent judgments regarding the topics were discussed. The predominant challenge was when the speaker got across the Computation method.

There were a lot of students in the gathering without a Commerce - Accountancy background. Though the time was short, the resource person made sure to illuminate everyone with the concept of the balance sheet of working capital and its format in a simple and easy way. That elucidation has created a base for understanding the Computation method for Slump Sale calculation. Apart from this for all the topics discussed, the expert has given many perspicuous examples for better insight of the whole subject. It was a very interactive session and there was an overwhelming response from the students. It was a successful lecture and it has benefitted students at large.





## SPECIAL LECTURE ON DEPRECIATION AXED ON GOODWILL

HELD ON 09 January, 2023

The lecture was delivered by Ms. Bavya Rangarajan, a practicing advocate, a Post Graduate in Corporate and Securities Law and Company Secretary with 10 years' experience in the field of Income Tax, Companies and Real Estate Laws. She got placed in Subbaraya Aiyar, Padmanabhan and Ramamani Advocates, Chennai, where she worked for over 6 years. She was also part of organizing the Ramamani Moot Court competitions in our college. She worked in Shardul Amarchand Mangaldas for a brief period of 8 months, where she specialized in Real Estate law and Title Verification. She then came back to the



Income Tax field and worked in V Ramachandran's Office (Founded by Justice Anita Sumanth's father) for 2 years. The Special Lecture sought to draw a strong idea on the concept of Goodwill and the amendments by which the depreciation was terminated on the Goodwill. The Seminar

had brought a wide knowledge over the topic among the students. The Resource person designed the lecture by explaining the meaning of Goodwill and provided a detailed view on how the concept of goodwill of a business or profession is not considered as a depreciable asset. The resource person began the lecture by pointing out the factors affecting Goodwill and also gave an extensive meaning on intangible assets and how Goodwill as an intangible assets work. The speaker taught the calculations of Goodwill and further clarified the perception of negative Goodwill and Goodwill impairment. The resource person then discussed extensively on the meaning of depreciation and amortisation. The speaker further discussed depreciation



on Goodwill and also quoted a few relevant judgments. The expert talked extensively on the

amendments made in Section 2(11)(b), 32(1)(ii), 50, 55(2)(a) under the Finance Act, 2021. The resource person further spoke about the 'block of assets' and 'cost of acquisition' with perfect examples including calculations on how it is done. The Accounting standards including the Indian accounting standards was also discussed. Finally, the speaker concluded the lecture by emphasizing the impact of those amendments and it is open to litigation as there are various interpretations. It was a very comprehensive session and there was an overwhelming response from the students. It was a successful lecture and it has benefitted students at large.



## **SPECIAL LECTURE ON TAX LITIGATION: A ROAD AHEAD HELD**

**ON 27th January, 2023.**



The lecture was delivered by Mr. Vikram Vijayaraghavan, Partner of Subbaraya Aiyar, Ramamani & Associates, a person of knowledge and experience in the field of Taxation Law. The special lecture was designed to provide the students with a comprehensive overview of the subject. The event was well-attended and provided valuable insights into the complex

world of Income Tax. The special lecture began with a brief introduction to Income Tax, outlining its basic concept and purpose. This was followed by a discussion on the workings of the Income Tax Department, including its structure, functions, and responsibilities. The special lecture then delved into the differences between Accounting Standards and Income Tax Standards, highlighting the importance of these differences and their implications for tax litigation. The special lecture also explored the scope for tax litigation, discussing the various types of tax disputes that arise due to differences between Accounting Standards and Income Tax Standards. The special lecture also highlighted the scope for tax litigation in profits and gains of business and profession, discussing the various types of tax disputes that may arise due to differences between Accounting Standards and Income Tax Standards. The event concluded with a discussion on the scope of international taxation, including cross-national transactions and the role of Double Taxation Avoidance Agreements (DTAs) in facilitating international trade and investment and opening doors for addressing the legal issues



revolving. Overall, the special lecture provided the students with a deeper understanding of the world of Income Tax and offered valuable insights into its various aspects. The event was well-received by the students and was considered to be a comprehensive and educational special lecture on the subject and for the career.



## **SPECIAL LECTURE ON TRANSFER PRICING ON INTANGIBLES HELD**

**ON 08 February, 2023**

The lecture was delivered by Mr. Sathyanarayanan, Partner of Wise and Worth Advocates and Consultants, a person of knowledge and experience in the field of Taxation Law. The Special Lecture sought to understand and have a strong idea on the concept of Transfer pricing on Intangible property. The special lecture had brought a basic knowledge over the topic among the students. Since the Lecture was on Transfer Pricing on Intangibles the Resource person gave an overview of what a property in general means and had a general discussion on how they are classified . Later the Speaker gave a detailed explanation



on the concept of Intangibles and Intellectual Property and the difference between them with examples. Before getting to the concept of Transfer pricing The Speaker insisted that the students who study tax should also have basic knowledge on economics and commerce and should have an understanding on the subject of Cost Accounting. The speaker gave a basic introduction on the concept of Transfer Pricing of Intangible property and also pointed out that the Development and Marketing are the costs involved in the Transfer Pricing of Intangibles. Overall it was a very interactive and comprehensive session and there was an overwhelming response from the students. It was a successful lecture and it has benefitted students at large.



**SPECIAL LECTURE ON “CONFISCATION OF GOODS UNDER CUSTOMS ACT,  
1962” HELD ON 15<sup>th</sup> March, 2023**



The lecture was delivered by Dr. K. Manoharan, Advocate, Madras High Court. He is a post graduate in commerce and holds a PhD in law from the University of Madras. He has worked in various departments like Income-Tax, Central Excise, Service Tax, Customs and Central Bureau of Investigation –Anti Corruption Branch. He is also a regular faculty in National

Academy for Customs, Indirect Tax and Narcotics and has also delivered lectures in TN Police Academy. He has received prestigious awards namely best Inspector [Gold Medal], Presidential Award for specially distinguished meritorious service and best Officer Award from GST Dept.

The Speaker has extensive knowledge regarding the subject and the lecture was in a way which apparently was effective and comprehensive. The Speaker gave a talk that addressed basic ideas about how the Customs department works. The lecture was with the introduction of the punishments under customs act which included civil and criminal actions against the offender. Constitutional provisions such as Double Jeopardy was also been explained as how it works under Customs Act. The difference between dutiable, export and imported goods, their definitions and scope were discussed. The Speaker used various examples, including pictures of seizures made by customs department in order to demonstrate the difference between Detention, Seizure and Confiscation of goods under the Customs Act. The Power Point presentation presented by the speaker guided the students to follow the speaker actively.

The expert also gave the list of goods and conveyances which can be confiscated by the customs department. The definition of every term relating to the topic was elucidated. The resource person then discussed extensively on the smuggled goods which was an interesting

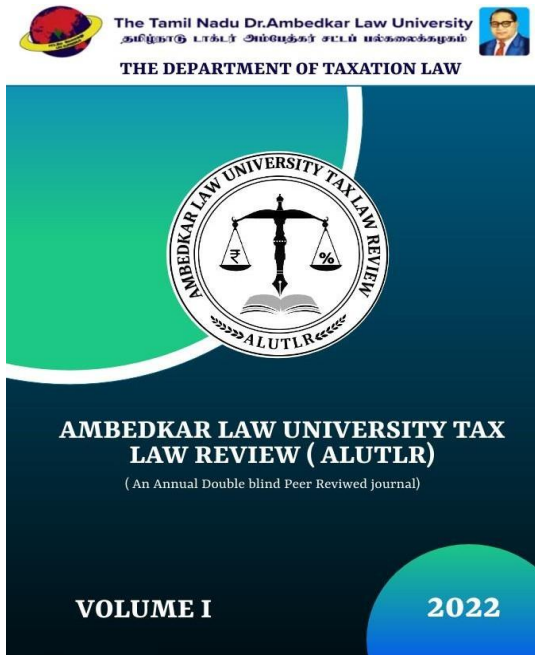
topic. Various doubts arose among the students regarding the confiscation of smuggled goods and the session became very much connected.

It was a very interactive session and there was an overwhelming response from the students. It was a successful lecture and it has benefitted students at large.



## DEPARTMENT RUN JOURNAL

### AMBEDKAR LAW UNIVERSITY TAX LAW REVIEW (ALUTLR)



ALUTLR is an annual, double-blind, peer-reviewed journal of the Department of Taxation Law, School of Excellence in Law, The Tamil Nadu Dr. Ambedkar Law University, Chennai. The Journal aims towards promoting research in the field of taxation law among the legal fraternity across the globe. It also aims to serve as a scholarly platform for the readers to understand the contemporary issues in the taxation law from the lens of academia. The rising tide of industrialization, globalization, and digitalization has created new problems for research, which adds novel aspects such as offshore financing, retrospective amendments, e-commerce taxation, cross-border

transactions, etc., to the conventional themes of income tax and GST, tax evasion, and other contemporary tax issues. ALUTLR is one of its kinds in establishing a best-quality journal and the preferred platform for the publication of unique concrete contributions in the field of taxation law, and I hope that this journal will become a benchmark in the years to come.



