

DEPARTMENT OF TAXATION LAW

VISION

To be a pioneering educational institution that inculcates a holistic learning in the field of taxation law which empowers the students to accomplish their academic and professional aspirations

MISSION

- ❖ To enlighten the students on both theoretical and practical facets of tax laws by implementing effective pedagogical methods
- ❖ To foster an environment that encourages the creation of innovative concepts, research, and policies in the field of taxation law.
- ❖ To instill the sense of responsibility in students in spreading awareness on importance of tax compliances.
- ❖ To equip the students in becoming a highly qualified tax practitioners and academicians for meeting the needs of the society.
- ❖ To prepare the students to compete at the global forum by enriching their knowledge on international tax concerns.

DEPARTMENT FACULTY

S.No	Name of the Faculty	Designation
1.	Ms. A.Niranjanaa	Guest Faculty
2.	Ms. S. Keerthana	Guest Faculty
3.	Ms. S.Nivedha	Research Scholar
4.	Mr. R. Rajkumarl	Research Scholar

EVENTS ORGANIZED

SPECIAL LECTURE ON HANDS-ON APPROACH TOWARDS SEARCH AND SEIZURE UNDER INCOME TAX ACT, 1961 HELD ON 10th 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 24th 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 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 speaker explained that tax litigation is not an adversarial rather its inquisitive and emphasised this point by referring to various case laws. 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 about 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.

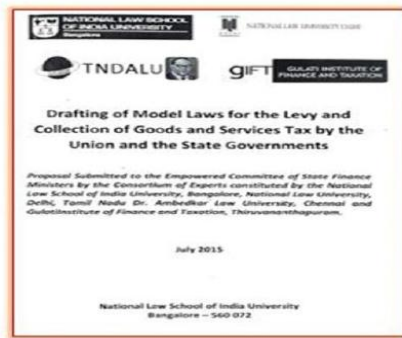


ACHIEVEMENTS

DRAFTING MODEL GST LAW

Drafting of Model Laws for the levy and Collection of Goods and Service Tax by the Union and the State Governments

The proposal was submitted to the Empowered Committee of State Finance Ministers by the Consortium of Experts constituted by the National law school of India University, Bangalore, National law University, Delhi, Tamilnadu Dr.Ambedkar Law University, Chennai and Gulati Institute of Finance and Taxation, Thiruvananthapuram.



MODEL LAW

ON

GST

No.	Name	Organization	Designation
1	Prof. (Dr.) K. Venkatas Rao	Vice Chancellor, NLSIU	Chairman
2	Prof. (Dr.) N. Viswanathan	Professor of Law, NLSIU & Former VC, NLSIU	Vice Chairman
3	Dr. T.K. Viswanathan	Director - AAR, ICAAR, Secretary-General, Lok Sabha	Member
4	Prof. (Dr.) V.S. Malhotra	Former VC - NALS & Former Secretary, Arunachal Legislative Assembly	Member
5	Prof. (Dr.) R.K. Jayaraman	Professor of Law, NLSIU	Member
6	Prof. (Dr.) H. Bhandari	Professor of Law, NLSIU	Member
7	Prof. (Dr.) Margaret Kay	Faculty of Accounting & Management, GIFT	Member Secretary
8	Dr. Thomas Joseph	Faculty of Law, GIFT	Member Secretary
9	Dr. K. Gopalakumar	Faculty of Law, GIFT	Member Secretary

