



**MAHARAJA AGRASEN INSTITUTE OF MANAGEMENT STUDIES**  
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**DEPARTMENT OF BUSINESS ADMINISTRATION, MAIMS**  
Under the Aegis of IQAC  
In Association with PCJSM, Maharaja Agrasen University, Baddi, HP

**ONE WEEK WORKSHOP**  
"Mathematics of Taxation, Its Logicality and Fairness"  
11<sup>th</sup> – 18<sup>th</sup> October 2021

## REPORT

*"Opportunities don't happen. You create them." - Chris Grosser*

In India, taxes are levied by the Central Government and the State Governments. Some minor taxes are also levied by the local authorities such as the Municipality and the Local Governments. Over the last few years, the Central and many State Governments have undertaken various policy reforms and process simplification towards greater predictability, fairness and automation. This has consequently led to India's meteoric rise to the top 100 in the World Bank's Ease of Doing Business (EoDB) ranking in 2019 as India jumps 79 positions from 142nd (2014) to 63rd (2019) in 'World Bank's Ease of Doing Business Ranking 2020'. The Goods & Services Tax (GST) reform is one such reform to ease the complex multiple indirect tax regime in India.

Understanding taxes greatly reduces the likelihood of making mistakes of ignorance. Also, having a good knowledge of taxation system helps not only in avoiding difficulties, but also in avoiding loss of important deductions, exemptions and tax reliefs. With this endeavor, and to facilitate and prepare the students to become industry-ready, the Department of Business Administration, MAIMS invited senior experts to conduct One-week Workshop on "Mathematics of Taxation, its logicality and fairness". The workshop was held in association with PCJ School of Management, Maharaja Agrasen University, Baddi, Himachal Pradesh and in collaboration with Patiala Tax Bar Association. **A total of 63 participants registered and participated in the workshop.**

### **Day 1: October 11, 2021**

The inaugural session of one-week workshop on "Mathematics of Taxation, its Logicality and Fairness" was held on October 11, 2021 from 3:00 pm onwards through virtual platform.

The workshop began with the enchantment of Goddess Saraswati Vandana to invoke her blessings. Ms. Saumya Karan and Mr. Sarthak Sodhi, student coordinators, welcomed the guests Mr. Rajesh Cajla (President, Patiala Tax Bar association & Chief Guest of the day), Ms. Shagun Matta (Advocate, Supreme Court & Session Speaker), faculties and participants.

Dr. Charu Mohla (Associate Professor & Workshop Convener) gave the welcome address. She welcomed the dignitaries and participants from the various parts of the country. At the outset, Prof. (Dr.) V. K. Khurana, HOD- Business Administration highlighted various programs, certificate courses and competitions being organized in MAIMS for holistic development of all stakeholders.



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Thereafter Prof. (Dr.) Ravi Kumar Gupta (Director, MAIMS), welcomed all the dignitaries, faculty, participants and students. He also discussed the importance of such events for personal and professional growth of an individual.

Subsequently the Chief Guest of the day, Mr. Rakesh Cajla, President, Patiala Tax Bar Association gave a brief overview on the workshop and its importance. He lauded the participants for their enthusiastic participation.

The first session of the workshop on the topic “Taxonomy of Taxation (Historical Journey of Tax System in India)” was conducted by esteemed resource person - Ms. Shagun Matta, Advocate, Supreme Court. She enlightened the audience on the history of taxation from ancient period to the modern period, its relevance and changing forms. Ms. Matta also discussed the current taxation system in India, bifurcation of direct and indirect tax and presented certain case laws to illustrate the scenario of taxation in the country. She comprehensively explained all the aspects relating to taxonomy of taxation. At the end of the session, Ms. Matta answered all the questions raised by the audience and formal discussion over the topic took place.

Thereafter, a quiz cum feedback google form link was floated to assess effectiveness of program. The session ended with presentation of vote of thanks by Ms. Sanam Sharma, Assistant Professor & Co-convenor of the workshop, followed by singing of National Anthem.

**Day 2: October 12, 2021**

The second session on “Tax Planning, Tax Avoidance & Tax Evasion – The Changing Perspective” was held on 12.10.2021 from 3:00 pm onwards through virtual platform. The student coordinators, Ms. Vanshika Bhambhry and Mr. Dhruv Gupta, welcomed the guest speaker, Ms. Aashna Cajla (Chartered Accountant at Cajla & Associates, Chandigarh), dignitaries, faculties and participants. Subsequently Prof. (Dr) Rajni Malhotra Dhingra, Principal, Dept. Of law, MAIMS welcomed all the dignitaries and participants. She also threw light on the thrust areas of research in which tax reforms need to be undertaken.

Thereafter Ms. Anu Goyal, Assistant Professor, Department of Business Administration, delivered an overview of the topic of the day “Tax Planning, Tax Avoidance & Tax Evasion – The Changing Perspective”.

After the overview on the topic, the esteemed resource person of the day, Ms. Aashna Cajla, (Chartered Accountant at Cajla & Associates, Chandigarh) was invited to share her rich experiences on the topic. Ms. Cajla enlightened the audience on the important concepts and provided comprehensive insights on tax planning, tax avoidance, tax evasion, its relevance and changing perspectives. Ms. Cajla also described the ways and means by which tax evasion and or avoidance takes places and presented certain case laws to illustrate the scenario of taxation in the country. At the end of the session, audience asked questions which were amply addressed by the resource person.

Thereafter, a quiz cum feedback google form link was floated to assess effectiveness of program. Towards the end of the session, Ms. Meenakshi Gupta, Assistant Professor presented the vote of thanks. She



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thanked all the dignitaries and participants for their enthusiastic support.

**Day 3: October 13, 2021**

The third session on the topic “Important Developments Under the Companies Act 2013 from Direct Tax Perspective” was held on 13.10.2021 from 3:00 pm onwards through virtual platform.

The student coordinators, Ms. Vanshika Bhambhry and Ms. Samriddhi Jain welcomed the esteemed guest speaker, Mr. Amar Rai (Senior Chartered Accountant & Partner in CA firm: Sunder Sharma Co. and Gupta Rai & Associates), dignitaries and participants and presented recitation of Goddess Saraswati Vandana. Prof. (Dr.) Sangeeta Malik, Dean, MAIMS, welcomed all the dignitaries, participants and students. She motivated the students to attend such workshops in future also for the upgradation of their knowledge and skills. Thereafter Prof. (Dr) Vijay Kr. Khurana, HOD-Business Administration and Coordinator-IQAC threw light on the activities and workshops going on in the department.

This was followed by the address the Director sir, Prof. (Dr.) Ravi Kumar Gupta, who enlightened the gathering with his words of wisdom.

Thereafter esteemed resource person- Mr Amar Rai addressed the audience on the topic for the day- “Important Developments Under the Companies Act 2013 from Direct Tax Perspective”. He enlightened the audience on the important concepts and provided comprehensive understanding to participants on Companies Act, 2013, its relevance and changing forms. Mr. Rai also described the ways and means by which direct tax clocks out, works in the country and impacts a wide variety of businesses. The speaker also presented certain case laws to illustrate the scenario of taxation in the country. He comprehensively explained all the facets relating to the legal and formal aspects of the topic. A question-and-answer session took place towards the end of the presentation.

Thereafter, a quiz cum feedback google form link was floated to assess effectiveness of program. Towards the end, Dr. Sushila Gupta, Assistant Professor, presented vote of thanks to all the dignitaries, and esteemed resource persons and participants. Finally, National anthem was played to mark the end of this informative as well as fruitful session.

**Day 4: October 14, 2021**

The fourth session on topic “GST and its Implications for Business” was held on 14.10.2021 at 3:00 pm on virtual platform.

The program started with the initiation of proceedings by the student coordinators, Mr. Hridyansh Mehta and Ms. Deepti Kapoor. Student Coordinators welcomed the guests, Prof. (Dr.) Harish Singh (Deputy Director, MSI) and Mr. Sanjay Malhotra (Chartered Accountant), other dignitaries, faculties, and participants. Ms. Sarita Bansal Garg, Associate Professor, presented the welcome address. She welcomed all the dignitaries, and participants from different parts of the country.

This was followed by address on Tax Laws by Prof. (Dr.) Harish Singh, Deputy Director, Maharaja Surajmal Institute, who enlightened the audience on basics of tax laws and gave a brief overview of its various aspects. He addressed the audience present with his engaging and fruitful presentation.



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Next, the resource person, Mr Sanjay Malhotra (CS, CFA, Cost & Management Accounting addressed the audience on various aspects of GST. He enlightened the audience on the important concepts and provided comprehensive understanding to participants on GST, its relevance and changing forms. Mr. Malhotra also described the ways and means in which GST works in the country and impacts a wide variety of businesses. He also gave a brief outline of its structure and components. The esteemed speaker also presented certain case laws to illustrate the scenario of taxation in the country. After the end of the session, the audience then asked questions to the resource person and fruitful discussion over the topic took place.

Thereafter, a quiz cum feedback google form link was floated to assess effectiveness of program. At the end, Dr Manoj Verma, Associate Professor, presented vote of thanks to all the dignitaries, esteemed resource persons and participants.

**Day 5: October 16, 2021**

The fifth session on the topic “Taxation of E-Commerce Operations” was held on 16.10.2021 from 3:00 pm onwards through virtual platform. The program started with the initiation of proceedings by the student coordinators, Ms. Simran Gambhir and Mr. Aaditya Gupta. They welcomed the guest speaker, Advocate Mr. Rakesh Cajla (President of Patiala Tax Bar Association), other dignitaries, faculties and participants.

Thereafter Dr. Praveen Kumar Gupta, Associate Professor & Head of Department of Law, delivered the welcome address. He welcomed all the dignitaries and participants from the various parts of the country.

It was followed by overview of the topic “Taxation of E-Commerce Operations” which was presented by Ms. Sanam Sharma, Co-convener of the workshop & Assistant Professor. She enlightened the participants on the basics of E-Commerce, its emergence, tax laws related to E- Commerce and gave a brief overview of its contents.

Subsequently the esteemed resource person of the day Advocate Rakesh Cajla, President, Patiala Tax Bar Association enlightened the audience on various aspects of taxation of E-Commerce, its relevance and changing forms. Adv. Cajla also described the ways and means by which E-Commerce works in the country and collection of taxes levied on E- Commerce operations. He gave an outline on E-Commerce operator and its services. He also presented certain case laws to illustrate the scenario of taxation on E-Commerce Operations in the country. He comprehensively explained all the facets relating to the legal and formal aspects of the topic. At the end of the session, the audience asked questions which were amply answered by the resource person.

Thereafter, a quiz cum feedback google form link was floated to assess effectiveness of program. At the end, Prof. (Dr.) Manju Gupta, (HOD-Commerce), presented vote of thanks to all the dignitaries, esteemed resource person and participants. She thanked all the invited guests and participants for gracing the occasion by their solemn presence.



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**Day 6: October 18, 2021**

The sixth session on the topic ““Impact of COVID 19 on Budget 2021 (specifically taxation aspects)” was held on 18.10.2021 from 3:00 pm onwards through virtual platform.

The program started with the initiation of proceedings by the student coordinators, Ms. Simran Gambhir and Ms. Anshika Batla by invoking the blessings of Goddess Sarasvati. Student coordinators welcomed the guest speaker, Dr. Brindpreet Kaur (Assistant Professor, Rajiv Law University), other dignitaries, faculties and participants. Prof. (Dr.) Vinita Gupta, (HOD- Journalism and Mass Communication) gave the welcome address. She welcomed and thanked all the dignitaries, and participants for their enthusiastic participation.

Thereafter Ms. Riya Sharma, Associate Professor, MAIMS read the motivational message of Prof. (Dr.) Ravi Kumar Gupta, Director, MAIMS who lauded the organizers and participants for their enthusiastic participation.

This was followed by overview on the “Impact of COVID 19 on Budget 2021 (specifically taxation aspects)” by Mr. Nakul Anand, Assistant Professor, Department of Business Administration. He enlightened the audience on the basics of Impact of Covid 19 on Budget 2021, the effects of COVID 19 on the World GDP, factors affecting the World GDP, Budget highlights from Taxation point of view, major decisions, amendments on taxation by the govt in the Budget 2021, etc.

Thereafter the esteemed resource person of the day Dr. Brindpreet Kaur, Assistant Professor, Rajiv Law University addressed the audience on the topic of the day. She enlightened the audience on the important aspects on Impact of Covid-19 and Tax Collections in India. Dr. Kaur also elaborated on direct and indirect taxes, Changes in the contribution of Direct & Indirect Taxes, Multiplicity of Taxes in the ambit of GST, Comparison of GST collections in the fiscal years’ 2018-19, 2019-20, 2020-21, Gross Tax Collection holdup on multiple fiscal years and the trend in net tax collections as well. She also expatiated on Income Tax vs. Corporation Tax, GST Collections and rise, Excise Collections and rise, Custom Duty Collections and rise. She concluded by giving remarks on Tax revenues being expected in the Fiscal Year 2021-22. At the end of her session, the audience asked questions to the resource person and formal discussion over the topic took place.

Thereafter, a quiz cum feedback google form link was floated to assess effectiveness of program. This was followed up by sharing of experiences by two participants of the workshop namely - Ms. Priyanka, faculty MSI & Shikhar Sood, BBA, MAIMS. Both of them shared their learning and experiences and lauded the organizers for their great initiative.

The concluding remarks were delivered by Prof. (Dr.) V.K. Khurana, HOD- Business Administration & Coordinator, IQAC. He also announced the names of top performers of workshop on the basis of aggregate of all six daily quizzes. List of quiz winners is given at the end. Towards the end, Dr. Sanjay Mangla, HOD- Economics, was then invited to deliver the vote of thanks. He thanked all the dignitaries & participants for participating in the workshop. He also thanked the organizers for providing all kind of opportunities to conduct such workshops in the institution.






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**Faculty Coordinators:**

- Dr. Charu Mohla, Associate Professor, Department of Business Administration & Convener
- Ms. Sanam Sharma, Assistant Professor, Department of Business Administration & Co-Convener
- Dr. Sushila Gupta, Assistant Professor, Department of Business Administration
- Ms. Meenakshi Gupta, Assistant Professor, Department of Business Administration

**Top Performers in Aggregate of All Quizzes of Taxation Workshop**

 <p><b>Mr. Harshak Jain</b> Program- BBA, MAIMS Enrolment No- 05661101720 Cash Prize-Rs. 500</p>	 <p><b>Mr. Dashmesh Singh</b> Program- BBA, MAIMS Enrolment No- 02214701719 Cash Prize-Rs.500</p>	 <p><b>Ms. Priyanka</b> Assistant Professor Maharaja Surajmal Institute Cash Prize-Rs.500</p>
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**Glimpses of Taxation Workshop**

**Resource Persons**

 <p>Ms. Shagun Matta LLB(H), Advocate, Supreme Court of India</p>	 <p>Ms. Aashna Cajla, CA, B.Com(H), Tax Associate</p>	 <p>Dr. Harish Singh, M.Sc., MBA, Ph.D., Professor &amp; Deputy Director at MSI</p>	 <p>Mr. Amar Kumar Rai, CA, FCA, DISA (ICAI), GSTRP</p>	 <p>Mr. Sanjay Malhotra CS, CFA, MBA</p>	 <p>Mr. Rakesh Cajla CA, President of Patiala Tax Bar Association</p>	 <p>Dr. Brindpreet Kaur M.A., Mphil, Ph.D., A.P. at RGNUL, Punjab</p>
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## Poster

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**One Week Workshop**  
in Association With  
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&  
in Collaboration with  
**Patiala Tax Bar Association**  
On  
*Mathematics of Taxation, its logicality & Fairness*  
11<sup>th</sup> October-18<sup>th</sup> October 2021

## Session 1: October 11, 2021

Zoom Meeting

Participants (100)

Find a participant

- SS Sanam Sharma (Co-host, me)
- MG Meenakshi Gupta (Host)
- DM Director MAIMS (Co-host)
- AG AADITYA GUPTA (Co-host)
- CM Charu Mohla (Co-host)
- DS Dr. Sushila Gupta (Co-host)
- Inderpal Singh (Co-host)
- RC Rakesh Cajla (Co-host)
- SS Sarthak Sodhi (Co-host)
- SK Saumya Karan saumya... (Co-host)
- SM shagun matta (Co-host)
- VK Vijay Kumar Khurana (Co-host)

Director MAIMS

Type here to search

36°C 15:30 11-10-2021



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### Session 2: October 12, 2021

Browser tabs: (no subject) - sanamsharma.facul, Meet - pvz-epup-bcb  
URL: meet.google.com/pvz-epup-bcb  
Meeting ID: pvz-epup-bcb  
Time: 15:23 | pvz-epup-bcb  
Date: 12-10-2021

### Session 3: October 13, 2021

Recording LIVE on Custom Live Streaming Service  
You are viewing AADITYA GUPTA's screen  
View Options  
Unmute, Stop Video, Security, Participants (97), Chat, Share Screen, Record, Breakout Rooms, Reactions, Leave





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**Session 4: October 14, 2021**

**Session 5: October 16, 2021**



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## Session 6: October 18, 2021

The screenshot shows a Google Meet interface for a session titled "Day 6 - One Week Taxation Workshop". The main grid displays several participants: Sushila Gupta, Simran Gambhir, Nakul Anand, Ankit Goel, Gharu Moha, Anshika BATLA, HOD Journalism, and "You" (represented by a purple 'H' icon). A "74 others" tile is also visible. A "People" sidebar on the right lists participants: HOD Business Admi... (You), AADITYA GUPTA, ABHIMANYU KUMAR, ABHISHEK KUMAR GUPTA, ABHISHEK SINGH, and Amit Bisht. The bottom of the screen shows a Windows taskbar with the time 15:08 on 18-10-2021 and weather information: 23°C Light rain.