



Maharaja Agrasen Institute of Management Studies
(A Unit of Maharaj Agrasen Technical Education Society)
Affiliated to GGSIP University; Recognized u/s 2(f) of UGC
Recognized by Bar Council of India; ISO 9001:2015 Certified Institution
Maharaja Agrasen Chowk, Sector 22, Rohini, Delhi -110086, India; www.maims.ac.in

One Week Workshop
On
Methodology of Taxation, it's Logicality and Fairness
Under the Aegis of IQAC
October 11, 2021- October 18, 2021
Zoom Meet Link: <https://meet.google.com/pvz-epup-bcb>

REPORT

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

The taxation system in India is such that the 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 great 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 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 basic knowledge helps not only in avoiding difficulties, but also in avoiding missing deductions. In the same endeavor, to facilitate and prepare the students, MAIMS invited experts to conduct One-week Workshop on "Methodology 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.

Along with faculty members, a total of 63 participants were registered for the event.

Day 1: October 11, 2021

The inaugural event began with the enchantment of Saraswati Vandana to invoke the blessings of Goddess Saraswati. Dr. Charu Mohla (Associate Professor & Workshop Convener) gave the welcome address. Prof. (Dr.) V.K Khurana (HOD-Business Administration and Coordinator, IQAC), was requested to give the Introductory Remarks. Prof. (Dr.) Ravi Kumar Gupta (Director, MAIMS) addressed the audience. He also discussed the importance of such events for personal and professional growth of an individual.

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 motivated everyone to actively participate in the workshop to get benefited.



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Report on 'Accounting software for business' certificate course was presented by Mr. Inderpal Singh, Assistant Professor, Department of Business Administration.

The first session began with the address by Ms. Shagun Matta, Advocate, Supreme Court on the topic "Taxonomy of Taxation (Historical Journey of Tax System in India)". She enlightened the audience on the history of taxation from ancient period to the modern one and its relevance and changing forms. At the end of the session, Ms. Matta answered all the questions raised by the audience and formal discussion over the topic took place.

Ms. Sanam Sharma, Assistant Professor & Co-convenor of the workshop, Department of Business Administration, was then invited to give vote of thanks to all the dignitaries, esteemed resource persons, faculty, participants, and students.

Day 2: October 12, 2021

The second day of the workshop started with a brief introduction about the relevance of tax and real-world problems associated with it.

Prof. (Dr) Rajni Malhotra Dhingra, Principal, Dept. Of law, MAIMS was invited for the welcome address.

Ms. Anu Goyal, Assistant Professor, Department of Business Administration, was invited to give an overview of the topic "Tax Planning, Tax Avoidance & Tax Evasion – The Changing Perspective".

Ms. Aashna Cajla, (Chartered Accountant at Cajla & Associates, Chandigarh) was then invited to deliberate on the topic. Ms. Cajla enlightened the audience on the important concepts and provided comprehensive understanding to our participants as well as audience on tax planning, tax avoidance, tax evasion, it's relevance and changing perspectives. Ms. Cajla also presented case laws to illustrate the scenario of taxation in the country. She comprehensively explained all the facets relating to the legal and illegal aspects of the topic.

Towards the end of the session, Ms. Meenakshi Gupta, Assistant Professor, Department of Business Administration was invited to give vote of thanks.

Day 3: October 13, 2021

The third day of one-week workshop on "Methodology of Taxation, it's logicity and fairness" started with the welcome of the guest, Mr. Amar Rai (Chartered Accountant).

Prof. (Dr) Sangeeta Malik, Dean, MAIMS, was invited to give a welcome address. Prof. (Dr) Vijay Kr. Khurana, HOD-Business Administration and Coordinator-IQAC, was invited for the introductory remarks. This was followed by the address of our honorable Director sir, Prof. (Dr.) Ravi Kumar Gupta, who addressed the gathering with his words of wisdom.



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Next, Mr. Inderpal Singh, Assistant Professor, Department of Business Administration, presented the report of Cumulative Results of 1st and 2nd Semester–end Examinations- BBA Batch 2020-23.

Mr Amar Rai (qualified CA, currently working as the Partner in CA firms: Sunder Sharma Co. and Gupta Rai & Associates) addressed the audience on the topic “Important Developments Under the Companies Act 2013 from Direct Tax Perspective”. He enlightened the audience 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 esteemed speaker also presented certain case laws to illustrate the scenario of taxation in the country.

Coming to an end, Dr. Sushila Gupta, Assistant Professor, department of business administration, MAIMS, was invited to offer a vote of thanks to all the dignitaries, and esteemed resource persons and participants.

Day 4: October 14, 2021

The Fourth day of the workshop started with the welcome of the guests, Prof. (Dr.) Harish Singh (Deputy Director, MSI) and Mr. Sanjay Malhotra (Chartered Accountant). Prof. (Dr) Ravi Kumar Gupta (Director, MAIMS) and Prof. (Dr.) V.K Khurana (HOD- Business Administration and Coordinator, IQAC) were also present to grace the occasion along with the faculty, participants, and students.

Ms. Sarita Bansal Garg, Associate Professor, Department of business administration, was invited to give a welcome address. This was followed by an address on Tax Laws by Prof. (Dr.) Harish Singh, Deputy Director, Maharaja Surajmal Institute, who enlightened the audience on the basics of tax laws and gave a brief overview of its contents. He addressed the audience present with his engaging and fruitful presentation.

Next, was the session by esteemed resource person, Mr. Sanjay Malhotra (CS, CFA, Cost & Management Accounting). Mr. Malhotra addressed the audience on the topic for the day “GST and its implications for business”. He discussed the important concepts and provided a comprehensive understanding of 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.

Dr Manoj Verma, Associate Professor, Department of business administration, was invited to offer vote of thanks.

Day 5: October 16, 2021

The fifth day of the workshop saw the presence of Prof. (Dr.) Ravi Kumar Gupta, (Director, MAIMS), Prof. V.K Khurana (HOD- Business Administration and Coordinator, IQAC), Dr. Praveen Kr. Gupta (HOD -Department of Law), the faculty, participants, and students. Dr. Praveen Kumar Gupta, Associate Professor & Head of Department of Law, delivered the welcome address.

The welcome address was followed by overview of the topic “Taxation of E-Commerce Operations” by Ms. Sanam Sharma, Co-convener of the workshop & Assistant Professor, Department of business administration.



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Advocate Rakesh Cajla, President, Patiala Tax Bar Association was then invited to enlighten the audience on E-Commerce & Tax levied on E-Commerce; its relevance and changing forms. Adv. Cajla also discussed the ways and means by which E-Commerce works in the country.

Prof. (Dr.) Manju Gupta, (HOD-Commerce), was then invited to offer a vote of thanks to all the dignitaries, esteemed resource person and participants.

Day 6: October 18, 2021

The last day of one-week workshop on “Methodology of Taxation: it’s logicity and fairness” was held on 18.10.2021 at 3:00 pm on virtual platform. Prof. (Dr.) Vinita Gupta, (HOD- Journalism and Mass Communication) was invited to give a welcome address.

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.

Dr. Brindpreet Kaur was then invited to address the audience. She enlightened the audience 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 with the information source from CBIC (Central Boards of Indirect Taxes & Customs), Gross Tax Collection holdup on multiple fiscal years’ and the trend in net tax collections as well.

This was followed up by two attendees of the workshop sharing their learning and experiences- Ms. Priyanka, MSI & Shikhar Sood, BBA, MAIMS.

The concluding remarks for the one-week workshop on “Methodology of Taxation, It’s Logicity & Fairness” were delivered by Prof. (Dr.) V.K. Khurana, HOD- Business Administration & Coordinator, IQAC. Sir also announced the top performers of the workshop.

Dr. Sanjay Mangla, HOD- Economics, was then invited to deliver the vote of thanks.

At the end of every session, a google form was floated among the participants in order to know and evaluate their learning during the workshop.

Organizing Team:

Dr. Charu Mohla, Convener & Associate Professor, Department of Business Administration

Ms. Sanam Sharma, Co-Convener & Assistant Professor, Department of Business Administration

Dr. Sushila Gupta, Assistant Professor, Department of Business Administration

Ms. Meenakshi Gupta, Assistant Professor, Department of Business Administration



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GLIMPSES OF THE SESSION:

The banner features the MAIMS logo on the left and a stylized mountain logo on the right. The text is centered and reads: "Maharaja Agrasen Institute of Management Studies Department of Business Administration Under the Aegis of IQAC Organises One Week Workshop in Association With PCJ School of Management, Maharaja Agrasen University, Baddi & in Collaboration with Patiala Tax Bar Association On Methodology of Taxation, it's Logicality and Fairness 11th to 15th October, 2021".

Session 1: October 11, 2021

The screenshot shows a Zoom meeting in progress. The main video feed displays a man in a white shirt and glasses, identified as "Director MAIMS". Above the main feed are four smaller video thumbnails for participants: Sanam Sharma, Saumya Karan saumya..., Charu Mohla, and Sarthak Sodhi. On the right side, a "Participants (100)" list is visible, showing names and roles such as "Sanam Sharma (Co-host, me)", "Meenakshi Gupta (Host)", "Director MAIMS (Co-host)", "AADITYA GUPTA (Co-host)", "Charu Mohla (Co-host)", "Dr. Sushila Gupta (Co-host)", "Inderpal Singh (Co-host)", "Rakesh Cajla (Co-host)", "Sarthak Sodhi (Co-host)", "Saumya Karan saumya... (Co-host)", "shagun matta (Co-host)", and "Vijay Kumar Khurana (Co-host)". The bottom of the screen shows a Windows taskbar with the search bar, system tray, and date/time (15:30, 11-10-2021).

Session 2: October 12, 2021



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15:23 | pvz-epup-bcb

Meeting details

Type here to search

36°C

ENG 15:23 12-10-2021

Session 3: October 13, 2021

Towards > Outcome Based Education

> AWARDS : These initiatives have shown astounding results leading to series of Award Functions

- In last few months – cash prizes by students/ participants in various competitions/ events/ certificate courses > **50 students**
- 22nd Jun 2021, RM Lab (BBA 208) Performance Award Function > **18 students**
- 22nd Jun 2021, ISM Lab (BBA 212) Performance Award Function > **18 students**
- 2nd Aug 2021, ECom Lab (BBA 108) Performance Award Function > **18 students**
- 2nd Sep 2021, Excellence Awards Function: BBA Batch 2018_21 > **23 students**
- 10th Sep 2021, Excellence Awards Function: BBA Batch 2019_22 > **21 students**

Dr. Vijay, K. Khurana

Meenakshi Gupta



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Session4: October 14, 2021

Session5: October 16, 2021

Session6: October 18, 2021



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The screenshot shows a Zoom meeting interface. At the top, a status bar indicates 'REC' and 'N Nakul Anand is presenting'. The main content area displays a presentation slide with the following text:

Setting up of a national faceless Income Tax Appellate Tribunal (ITAT) centre

The faceless ITAT will reduce the cost of compliance for taxpayers and increase transparency in the disposal of appeals.

Further, it will also help achieve even distribution of work in different benches and ensure efficient administration.

At the bottom right of the slide, there is a watermark: 'Activate Windows. Go to Settings to activate Windows.'

On the right side, a gallery view shows several participants:

- Nakul Anand (purple circle with 'N')
- Anshika BATLA (green circle with 'A')
- Brindreet kaur (purple circle with 'B')
- Ankit Goel (purple circle with 'A')
- Riya Sharma (blue circle with 'R')
- HOD Business Admini... (purple circle with 'H')
- 82 others (red circle with 'S')
- You (small circular video thumbnail)

At the bottom of the Zoom window, there is a toolbar with icons for mute, video, chat, hand raise, share screen, and end meeting. The time '3:26 PM' and the meeting ID 'tcb-hyzk-cru' are visible in the bottom left corner.