

**Learning Management Solution
Online Learning Platform of the Chamber of Tax Consultants**

**5th Study Course On Interpretation Of Tax Statutes
9th , 15th & 16th April, 2022**

Sr. No.	Topics	Faculties
1	General Introduction to Interpretation of Tax Statutes	Shri Akil Kureshi, (Former Chief Justice of Rajasthan High Court)
2	Principles Rules of Interpretation (like Golden Rule, Purposive Construction, Strict construction etc) and its Interplay with different types of provisions (like charging, computation, procedural)	Adv. Ajay Singh
3	Interpretation of Scope of Special statutes (like Benami Law, Black Money) and provisions (like S. 68 to 69C)	Sr. Adv Saurabh Soparkar
4	Interpretation of DTAA/Tax Treaties	Dr. Sunil Moti Lala, Advocate
5	Principles of Natural Justice and Subsidiary Rules and Aids to Construction, Internal and External aids like notifications, circulars, etc	Adv. Dharan Gandhi
6	Judicial Precedent – Doctrines of res judicata, Estoppel, Binding Precedent, Merger	Adv. K. Vaitheeswaran
7	Operation (retrospective, prospective or retroactive), Expiry and Repeal of Statutes and General Clauses Act	Sr. Adv. V. Sridharan

LMS Fees :

CTC Members:- Rs. 1,500/- + Rs. 270/- (GST) = **Rs. 1,770/-**

Non Members:- Rs. 2,000/- + Rs. 360/- (GST) = **Rs. 2,360/-**

CTC Student Members:- Rs. 400/- + Rs. 72/- (GST) = **Rs. 472/-**