

**Training of 30 officers of Iran National Tax Administration at NACIN Faridabad
under MEA ITEC programme from 05th to 09th June, 2023**

Day	Time	Topic	Resource Persons/Speaker
Monday Day 1 (05.06.2023)	10:00-10:30	Registration/Inauguration/Group Photograph	
	10:30-10:45	High-Tea	
	10:45-12:00	Difference between Tax Evasion & Tax Avoidance Modus Operandi adopted in Tax evasion <ul style="list-style-type: none"> • Goods & Service Tax • Customs • Role of DGGI/DRI in curbing/containing Tax evasion • Issuance of Alert by DGGI/DRI 	
	12:00– 13:15	Role of DGARM in curbing Tax evasion Role of Anti- Evasion/Preventive/SIB in booking cases of evasion of GST/Customs at the Commisionerate level	
	13:15-14:00	Lunch	
	14:00-15:30	Reasons for Tax evasion <ul style="list-style-type: none"> • Corporate Tax abuse • Misuse of Notification benefit • Misuse of Free Trade Agreements • Under reporting • Tax evasion by Individuals 	
	15:30-15:45	Tea Break	
	15:45-17:00	Legislative action in India <ul style="list-style-type: none"> • PMLA 2002 • The Fugitive Economic Offenders Act 2018 	

		<ul style="list-style-type: none"> • The Black Money (Undisclosed Foreign Income & Assets) & Imposition of Tax Act 2015 • Case Studies 	
Tuesday Day 2 (06.06.2023)	Study tour to Agra		
Wednesday Day 3 (07.06.2023)	10:00 – 11:30	International Cooperation <ul style="list-style-type: none"> • Double Taxation Avoidance Treaty • Automatic exchange of Information • Panama Papers • Disclosures from other sources including COIN Reports/Data 	
	11:30 – 11:45	Tea-Break	
	11:45 - 13:00	Case study of ITC; Legislative Action after Department Lost the case in Hon'ble Supreme Court; Introduction of Ordinance in the Loksabha & out of Court Settlement Dispute	
	13:00 - 14:00	Lunch	
	14:00 – 15:30	Reducing Tax disputes by Proper & legal Scrutiny	
	15:30 – 15:45	Tea- Break	
		Impact of unaccounted Money/Black-Money <ul style="list-style-type: none"> • Loss of Revenue to Government • Investment of Black-Money in unproductive/Non- 	

		<p>productive Assets</p> <ul style="list-style-type: none"> • Increase of disparity between the rich and the poor • Effects on the Economy & Development 	
<p>Thursday Day 4 (08.06.2023)</p>	10:00-11:30	<p>Money-Laundering & Tax Evasion – Co-relation</p> <p>Case Studies and the recent legislative initiatives</p>	
	11:30–11:45	Tea Break	
	11:45-13:00	<ul style="list-style-type: none"> • Tax havens • Shell Companies – Governments Efforts to De-register Shell Companies • Linking of Databases maintained by DGFT, Income Tax Department & Customs 	
	13:00-14:00	Lunch	
	14:00-15:30	<p>Best Practices in Settlement of Tax disputes</p> <ul style="list-style-type: none"> • Pre-notice consultation • Inbuilt Mechanism in CGST Act 2017 • Case Studies 	
	15:30-15:45	Tea Break	
	15:45-17:00	<p>Topic Continue:</p> <ul style="list-style-type: none"> • Inbuilt Mechanism in the Customs Act 1962 • Case Studies 	
	<p>Friday Day 5 (09.06.2023)</p>	10:00- 11:15	<p>Topic Continues:</p> <ul style="list-style-type: none"> • Adjudication of Tax Disputes- Existence of Time limit to decide the Dispute • Legacy Cases – Sabka Vikas Scheme

		<ul style="list-style-type: none"> • Case Studies 	
	11:15-11:30	Tea Break	
	11:30-13:00	Authority for Advance Ruling (CGST & Customs) <ul style="list-style-type: none"> • Appellate Authority for Advance Ruling in CGST • Settlement Commission 	
	13:00-14:00	Lunch	
	14:00-14:45	Feedback, Certificate distribution & closing ceremony	
	14:45 - 15:00	High-Tea	