



NATIONAL ACADEMY OF DIRECT TAXES

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Induction Training

64th Batch of the Indian Revenue Service (IRS)

December, 2010 – April, 2012

Blueprint of Approach for the Research Project

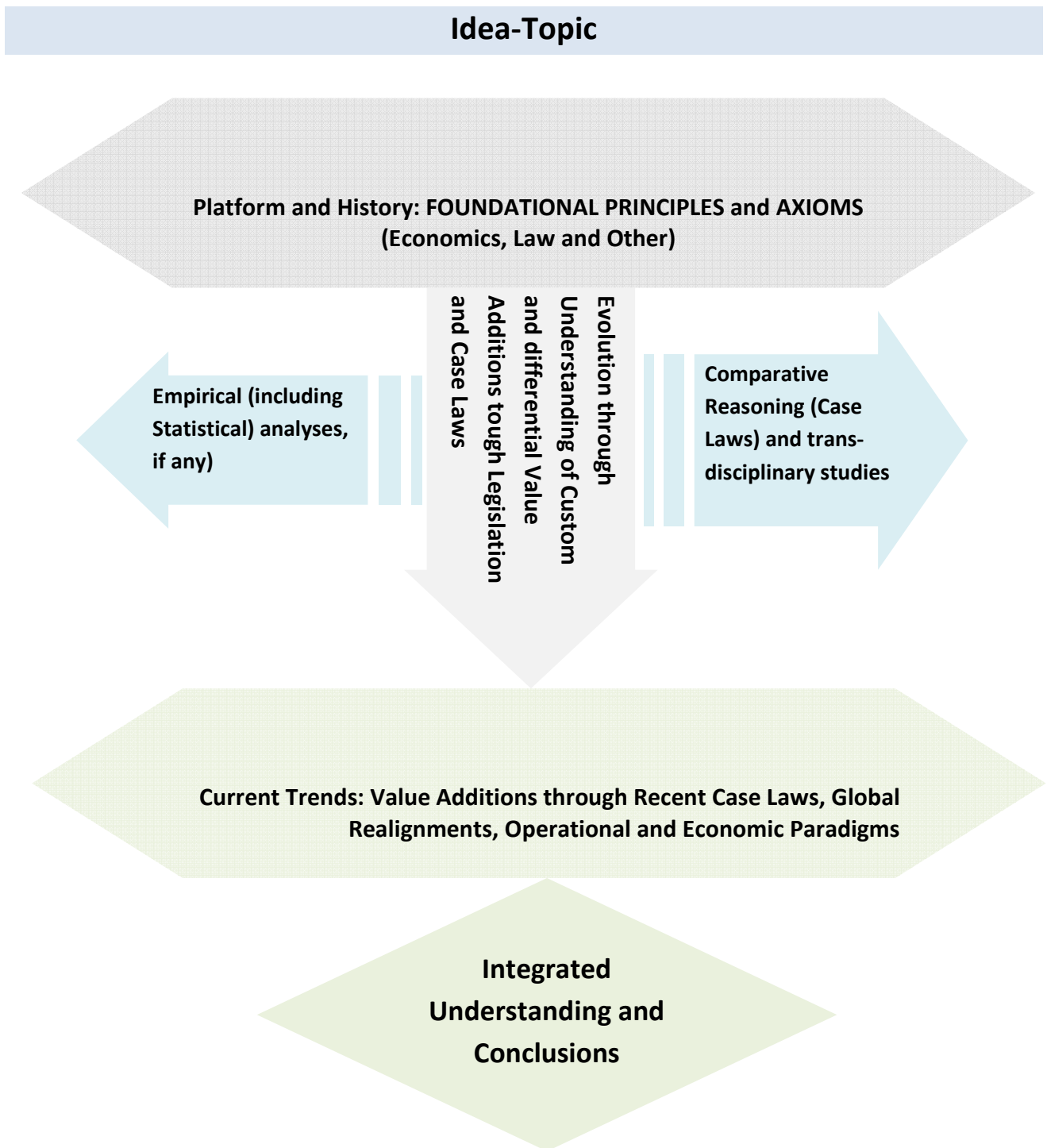
For completion of the

Programme of Master's Degree in Taxation and Business Laws

Each Officer Trainee who has enrolled for the Master's Degree Programme shall be assigned a topic from amongst a **pecially prepared set of Direct Tax Provisions** (*which may be a well-defined concept or a specified section*). He/she shall thereafter subject his/her assigned topic to deep scrutiny and consideration, conduct analyses, collect relevant data and information with due diligence and carry out studies thereafter of rigor, specificity and comprehensiveness. The exercises shall especially emphasize foundational principles and axioms underlying the idea-topic (i.e., concept or section, as applicable) and syllogistic and algorithmic showcasing of the evolution of the idea-topic with clear demarcation and differential evaluation of value adding landmarks, followed by comparative reasoning (vis-à-vis alternative definitions, compositions and approaches in other statutes, tax regimes, etc.) and empirical (including statistical) studies.

He/she shall finally arrive at an integrated understanding of the Direct Tax Provision (i.e., the topic) assigned based on a foundation of Legal, Economic (and Regulatory) Reasoning and also against a backdrop of an evolutionary stream and interdisciplinary matrix of all relevant and associated statutes. Towards these objectives, the following broad contours of the proposed approach – and its associated 'Directed Approach Network' that details the process – is laid out, which shall be an essential template for the carrying out and completion of the Project and its associated report.

The Broad Approach



The Directed Approach Network

NB: Idea-Topic → Concept or Legal Provision from Direct Tax Statutes

