

SEMINAR REPORT

1. Basic Information

Title of Seminar: One Day National Seminar

Theme: Evolution of Tax Structure in India

Date: 17th March 2026

Venue: Multi-Purpose Hall

Organizing Department: The Department of Commerce & IQAC, Shyam Lal College

Collaborating Organization: Board of Studies (Academics), ICAI

2. Objective of the Seminar

The primary objective of the One Day National Seminar on “Evolution of Tax Structure in India”, organised by the Department of Commerce & IQAC, Shyam Lal College, University of Delhi, in collaboration with the Board of Studies, ICAI, is to provide a comprehensive understanding of India’s taxation system, tracing its evolution from traditional frameworks to the contemporary GST regime.

The purpose is to bring together academicians and tax administrative on deliberate matters of policy implementation, challenges, compliances and economy understanding. It also serves as a platform for faculty, research scholars, and students to present original research during the dedicated Technical Session on paper presentations.

3. About the Seminar

The national seminar on “Evolution of Tax Structures in India” was organized to understand how the country’s tax system has changed over time. Earlier, the system was quite complex and involved multiple taxes, which often created confusion. Over the years, several reforms have been introduced to make taxation simpler and more transparent. One of the major changes has been the introduction of GST, which brought many indirect taxes under one system. The seminar focused on discussing these changes and their impact on businesses as well as individuals. It also gave insights into the challenges faced during these reforms. Overall, the theme highlighted the importance of having a fair and efficient tax system that supports the country’s economic growth.

4. Programme Schedule

Insert a table or list summarizing the schedule of the event.

Example:

- Registration

- Inaugural Session

Lamp lightning and Saraswati Vandana

Welcome of guests

- Keynote Address

- Technical Sessions

- Paper Presentations

- Valedictory Session

5. Inaugural Session Summary

The inaugural session began with the traditional lamp lighting ceremony, followed by a welcome address by the Principal of Shyamlal College, Prof. Rabi Narayan Kar. He extended a warm welcome to the chief guests, Mr. Amit Gupta, Prof. R.P. Tulsian, and Mr. V.K. Kaul. The event was convened by Dr. Manish Kumar, along with the Head of the Commerce Department, Triveni Ma'am. In his address, the principal provided valuable insights into the implementation of taxation in India. His clarity and command over the subject were evident as he used numerical examples to explain the tax system in a simple and effective manner. He also spoke about the vision of *Viksit Bharat 2047* and appreciated the efforts of the organizing team and everyone involved in making the event a success.

His address was followed by a speech by Triveni Ma'am, who further highlighted the Indian taxation system and its historical transformation. She encouraged students to actively participate in the seminar and discussed various policy issues and influencing mechanisms. She also acknowledged and appreciated the efforts of all the volunteers who contributed to the smooth conduct of the event.

The session was then followed by the keynote address delivered by Mr. Amit Gupta (IRS). It was a highly interactive session in which he shared his experiences of working as a customs officer and provided practical insights into taxation and GST reforms in India. He also discussed the inventory model and explained how the government functions in the context of tax administration. One of the key highlights of his address was his discussion on the "problem of facilitation." His session concluded with an engaging question-and-answer round with the students. Overall, it was an informative and enriching experience for everyone present.

The inaugural session concluded with a vote of thanks delivered by Dr. Manish Kumar, the Convenor of the event.

6. Technical Sessions / Discussions

The technical session began with the felicitation of Dr. Amitabh Gupta (Department of Finance and Business Economics) with a memento. This was followed by an insightful address by Dr. R.P. Tulsian. In his speech, he made a powerful statement that “two things are certain in life—tax and death,” which left a strong impression on the audience. He emphasized the importance of paying taxes and explained how the development of infrastructure in India is largely supported by tax revenues. He also pointed out that GST collections are lower compared to income tax collections. Sharing his perspective, he offered some thought-provoking suggestions, including the idea of abolishing income tax and reconsidering the concept of “One Nation, One Tax.” It was truly an honour for the audience to listen to his views and experiences.

His address was followed by a session by Dr. Amitabh Gupta, which added great value to the seminar. He discussed the evolution of the tax structure in India, covering aspects such as the pre-GST tax system, the implementation of GST, corporate tax reforms in 2019, and the scope for next-generation GST reforms and simplification. He also spoke about the proposed new income tax framework (2025 onwards) and the role of tax reforms in achieving the vision of *Viksit Bharat*. He advised students to focus on financial planning and mentioned the importance of building HUFs (Hindu Undivided Families) as a tax planning tool.

The session concluded with an address by Mr. V.K. Kaul, who highlighted the importance of integrating India’s educational knowledge systems with modern practices. He also discussed the evolution of the tax system in India and referred to ancient texts such as the *Arthashastra* and *Manusmriti*, connecting traditional knowledge with contemporary tax frameworks.

7. Paper Presentation Session (if applicable)

Papers were presented in the esteemed presence of Dr. Vinod Nehra, Dr. Pawan Kumar, Dr. Jasvir Singh. The presenters came from different colleges and made the event more successful and impactful. The following students presented the following topics.

1. **Vipin Singh** – Consumer Perception of E-Commerce Discounts and Flash Sales in India
2. **Taranjeet Singh** – Synergy or Strain? A Comparative Study of Financial Outcomes in Co-Branded Card Alliances
3. **Asha Singh** – A Case Study of Yulu’s B2B EV Fleet Model in the Quick Commerce Segment
4. **Shivani Kumari** – Marketing Strategies in the Global Cosmetics Industry
5. **Afra** – Role of Financial Literacy in Managing Personal Finance among Distance Education Students in Delhi
6. **Taniya Chauhan** – Awareness of Digital Tools Provided by SOL among Students
7. **Suryansh Raj** – How Influencer Marketing Shapes Gen Z Brand Choices

8. **Dhananjay Kumar** – Impact of Event Sponsorship on Brand Experience

9. **Priyanshu Bazala** – Impact of Social Media Influencers on Buying Behaviour of Gen Z

9. Conclusion

The national seminar on “*Evolution of Tax Structures in India*” concluded on a highly informative and engaging note, bringing together valuable insights from both the inaugural and technical sessions. The inaugural session set the tone by highlighting the importance of taxation in nation-building, along with the vision of a developed India. The speakers shared their knowledge and experiences, making complex concepts easy to understand and relevant for students.

The technical session further enriched the seminar through diverse paper presentations that covered a wide range of topics across finance, marketing, and public policy. The presenters demonstrated both theoretical understanding and practical perspectives, making the session interactive and thought-provoking.

Overall, the seminar provided a meaningful platform for learning, discussion, and the exchange of ideas. It not only enhanced the participants’ understanding of the evolving tax system in India but also encouraged critical thinking and active participation. The event was a great success and left a lasting academic impact on all those who attended.

10. Acknowledgement

The organizers would like to express their sincere gratitude to all the distinguished guests, speakers, and participants for their valuable contributions to the seminar. Special thanks are extended to the principal, convenor, and the Head of the Department for their guidance and support in successfully organizing the event. We also appreciate the efforts of the organizing team and volunteers whose dedication ensured the smooth conduct of the seminar. Lastly, we thank all the attendees for their active participation, which made the seminar engaging and meaningful.

		SLC (University of Delhi) SHYAM LAL COLLEGE NAAC A++ & NIRF 43		
Department of Commerce and IQAC in collaboration with Board of Studies (Academic), ICAI organize				
One Day National Seminar on Evolution of Tax Structure in India				
Prof. R. P. Tulsian Chairman, Committee for Promotion of Financial Literacy, University of Delhi	Prof. V.K. Kaul Former Head DFBE	Mr. Amit Gupta Joint Commissioner CGST & Customs	Prof. Amitabh Gupta Head, DFBE	Mr. Manoj Aggarwal Senior Intelligence Officer CGST & Customs.
Dr. Triveni Teacher-In-Charge	Dr. Manish Kumar Convener	Dr. Anurag Maurya Co-Convener	Mr. Amit Kapoor Organising Secretary	Prof. Ruchika Ramakrishnan Advisor
Smt. Savita Gupta Chairperson, Governing Body	Prof. Kusha Tiwari Director IQAC		Prof. Rabi Narayan Kar Professor-Principal	

