

NATIONAL JUDICIAL ACADEMY

P-1124: National Judicial conference for High Court Justices on the Regime of Goods and Services Tax

5th – 7th October, 2018

Programme Coordinator : Ms. Paiker Nasir, Research Fellow

No. of Participants : 24

No. of forms received : 21

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	73.68	26.32	-	4. Because of new subject for me.
b. The subject matter of the program is useful and relevant to my work	75.00	20.00	5.00	
c. Overall, I got benefited from attending this program	70.00	30.00	-	
d. I will use the new learning, skills, ideas and knowledge in my work	71.43	28.57	-	
e. Adequate time and opportunity was provided to participants to share experiences	95.00	5.00	-	
II. KNOWLEDGE				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	57.89	42.11	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles /	75.00	25.00	-	-

comments by jurists)				
c. Up to date	90.00	10.00	-	-
d. Related to Constitutional Vision of Justice	85.71	14.29	-	-
e. Related to international legal norms	47.37	42.11	10.52	-
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	75.00	25.00	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Interactive sessions were fruitful	70.00	30.00	-	
IV SESSIONS WISE VETTING				
Parameters				
Session	Discussions in individual sessions were effectively organized		The Session theme was adequately addressed by the Resource Persons	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	71.43	28.57	66.67	33.33
2	70.00	30.00	72.73	27.27
3	65.00	35.00	72.73	27.27
4	70.00	30.00	63.64	36.36
5	73.68	26.32	72.73	27.27
6	55.00	45.00	63.64	36.36
7	55.00	45.00	63.64	36.36
8	50.00	50.00	54.55	45.45
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks

a. The Program material is useful and relevant	71.43	28.57	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	66.67	33.33	-	-
c. The content was organized and easy to follow	61.90	38.10	-	-

VIII. GENERAL SUGGESTIONS

a. Three most important learning achievements of this Programme	<p>1. Got benefited from attending it; provided knowledge and ideas; comprehensive course materials.</p> <p>2. 1. Overview of GST; 2. Features of GST; 3. Related constitutional issues; Deep insights into the above topics.</p> <p>3. 1. Useful discussion; 2. Good and knowledgeable resource persons having thorough knowledge of the subject; 3. Exchange of views amongst participants.</p> <p>4. To know how to read this new subject in proper perspective to understand the intention of the legislation.</p> <p>5. 1. Constitutional scheme of GST; 2. Credit mechanism; 3. Anti-profiteering concept.</p> <p>6. 1. Was made to revisit certain constitutional provisions. 2. Has generated my interest in indirect taxation; 3. Got good idea into the working of GST.</p> <p>7. Good interaction with judges of other high courts & sharing of views and ideas and sharing of ideas on the constitutional aspects.</p> <p>8. Participant did not comment.</p> <p>9. <i>Session 1: Indirect Taxes – Historical Perspective • The Constitutional Amendment • Discussions on the 101st Amendment and Insights into Article 246A, 269A and 279A; Session 2: GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ; Session 3: Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along with various examples of mixed/ composite supply – More interactive.</i></p> <p>10. It was a good introduction to the new law and would be useful when one sits on Tax Bench.</p> <p>11. Knowledge, practical methodology & real practice.</p> <p>12. Provided an overview of the goods & services tax regime.</p> <p>13. Got general idea about the implementation of GST in different countries of the world and its complications in the light of globalization.</p> <p>14. 1. Overall conception on the GST Acts & Rules; 2. Shortfall in both the Acts & rules; 3. Whether the change in the taxing system would change the socio economic structure of the country.</p>
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	<p>15. Session 4: <i>Concept of Supply • Natural Meaning • Activities specified in Schedule 1 • Activities specified in Schedule 2 • Activities specified in Schedule 3</i> Session 5: <i>Valuation: Time & Place of Supply • Section 15 of CGST Act & Valuation Rules • Concept of open market value, valuation in case of stock transfer, related parties • Relevance of time of supply and time of supply for goods/ services • Meaning of place of supply and determination of place of supply of goods/ services;</i> Session 6: <i>Emerging/ Evolving Constitutional Issues.</i></p> <p>16. Session 4: <i>Concept of Supply • Natural Meaning • Activities specified in Schedule 1 • Activities specified in Schedule 2 • Activities specified in Schedule 3</i> Session 5: <i>Valuation: Time & Place of Supply • Section 15 of CGST Act & Valuation Rules • Concept of open market value, valuation in case of stock transfer, related parties • Relevance of time of supply and time of supply for goods/ services • Meaning of place of supply and determination of place of supply of goods/ services;</i> Session 6: <i>Emerging/ Evolving Constitutional Issues- sessions are useful.</i></p> <p>17. Participant did not comment.</p> <p>18. Helped in new and useful approach to understand GST.</p> <p>19. GST constitutional perspective; Concept of supply; Input tax credit.</p> <p>20. Session 1: <i>Indirect Taxes – Historical Perspective • The Constitutional Amendment • Discussions on the 101st Amendment and Insights into Article 246A, 269A and 279A;</i> Session 2: <i>GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ;</i> Session 3: <i>Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along with various examples of mixed/ composite supply.</i></p> <p>21. Achieved great insights into the subject; 2. Found out fields of conflict; Found out expected fields of litigation.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. Overall useful & relevant.</p> <p>2. Session 6: <i>Emerging/ Evolving Constitutional Issues.</i></p> <p>3. The entire programme is useful.</p> <p>4. Nil</p> <p>5. Session 1: <i>Indirect Taxes – Historical Perspective • The Constitutional Amendment • Discussions on the 101st Amendment and Insights into Article 246A, 269A and 279A;</i> Session 2: <i>GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ;</i> Session 3: <i>Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along with various examples of mixed/ composite supply – It gave an insight into the constitutional scheme of GST.</i></p> <p>6. Session 1: <i>Indirect Taxes – Historical Perspective • The Constitutional Amendment • Discussions on the 101st Amendment and Insights into Article 246A, 269A and 279A;</i> Session 2: <i>GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ;</i> Session 3: <i>Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along</i></p>

with various examples of mixed/ composite supply – Mr. V. Sridharan; **Session 4:** Concept of Supply • Natural Meaning • Activities specified in Schedule 1 • Activities specified in Schedule 2 • Activities specified in Schedule 3 **Session 5:** Valuation: Time & Place of Supply • Section 15 of CGST Act & Valuation Rules • Concept of open market value, valuation in case of stock transfer, related parties • Relevance of time of supply and time of supply for goods/ services • Meaning of place of supply and determination of place of supply of goods/ services; **Session 6:** Emerging/ Evolving Constitutional Issues - Mr. Venkataraman.

7. **Session 2:** GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ; **Session 3:** Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along with various examples of mixed/ composite supply – Mr. V. Sridharan; **Session 5:** Valuation: Time & Place of Supply • Section 15 of CGST Act & Valuation Rules • Concept of open market value, valuation in case of stock transfer, related parties • Relevance of time of supply and time of supply for goods/ services • Meaning of place of supply and determination of place of supply of goods/ services; Excellent perspective on to constitutional aspects of the legislation.

8. Participant did not comment.

9. **Session 1:** Indirect Taxes – Historical Perspective • The Constitutional Amendment • Discussions on the 101st Amendment and Insights into Article 246A, 269A and 279A; **Session 2:** GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ; **Session 3:** Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along with various examples of mixed/ composite supply – it helps to deal with GST matters.

10. The entire programme was very useful as each session deals with a different topic.

11. All

12. All.

13. All discussion were useful.

14. Concept of supply; Many provisions of the Act & Rules flow from “supply”.

15. All Parts.

16. **Session 5:** Valuation: Time & Place of Supply • Section 15 of CGST Act & Valuation Rules • Concept of open market value, valuation in case of stock transfer, related parties • Relevance of time of supply and time of supply for goods/ services • Meaning of place of supply and determination of place of supply of goods/ services; **Session 6:** Emerging/ Evolving Constitutional Issues.

17. Participant did not comment.

18. **Session 2:** GST: Constitutional Perspective, Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation ; **Session 3:** Classification: Mixed/ Composite Supply • Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules • Explaining the concept along with various

	<p><i>examples of mixed/ composite supply</i> – because of effective communication skill of the resource person.</p> <p>19. Time & place of supply involving constitutional issues.</p> <p>20. All the parts.</p> <p>21. Lecture by Mr. Sujit Ghosh.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. Participant did not comment.</p> <p>2. None.</p> <p>3. Nil</p> <p>4. Participant did not comment.</p> <p>5. Session 8: Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism -No exposition is required on the said topic.</p> <p>6. None.</p> <p>7. Session 7: Anti-profiteering Session 8: Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism.</p> <p>8. Participant did not comment.</p> <p>9. Session 7: Anti-profiteering; Session 8: Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism- It depends on each and every fact and circumstance of case.</p> <p>10. None.</p> <p>11. Participant did not comment.</p> <p>12. The last two subjects.</p> <p>13. No such topic in the discussion.</p> <p>14. Session 7: Anti-profiteering.</p> <p>15. Participant did not comment.</p> <p>16. Session 7: Anti-profiteering.</p> <p>17. Participant did not comment.</p> <p>18. None.</p> <p>19. Historical perspective.</p> <p>20. Participant did not comment.</p> <p>21. Indirect taxes- historical perspective.</p>
<p>d. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. Participant did not comment.</p> <p>2. The programme should be confined to two days.</p> <p>3. Participant did not comment.</p> <p>4. Nothing to add.</p> <p>5. To my mind NJA’s effort are quite satisfactory.</p> <p>6. NJA is already doing a good job. Thanks.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p>

	<p>9. Participant did not comment.</p> <p>10. I think instead of having sessions on Friday, NJA could consider making Sunday a full day. This will avoid loss of a judicial day.</p> <p>11. Nothing special.</p> <p>12. Three days for overview is a bit too much.</p> <p>13. Arrange the programme for two days.</p> <p>14. More discussion by experts in tax laws will be beneficial.</p> <p>15. Participant did not comment.</p> <p>16. Participant did not comment.</p> <p>17. Participant did not comment.</p> <p>18. Participant did not comment.</p> <p>19. Beautifully executed, my good wishes.</p> <p>20. Reading material should be made available to participant judges so they may come, fully prepared with the subject matter. Along with the resource persons, the participant's judges should be on rotation basis.</p> <p>21. Let the deliberation be made available on the website so that everyone can benefit.</p>
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