# Programme Schedule

**Session 1**

10:00 AM – 11:15 AM

**Indirect Taxes – Historical Perspective**

- Need for the Constitution Amendment
- Salient Features of the Constitution Amendment
- Discussions on the 101st Amendment and insights into Article 246A, 269A and 279A

Mr. Sujit Ghosh

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**Session 2**

11:45 AM – 01:00 PM

**Overview of GST**

- Tax on Supply
- Inter-State vs Intra-State
- Credit Mechanism
- Differential Rates
- Valuation

Mr. Sujit Ghosh

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**Session 3**

02:00 PM – 03:30 PM

**Concept of Supply**

- Natural Meaning
- Activities specified in Schedule 1
- Activities specified in Schedule 2
- Activities specified in Schedule 3

Mr. Sujit Ghosh

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**Session 4**

10:00 AM – 11:30 AM

**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. S. Ganesh

Mr. N. Venkataraman

Mr. Sujit Ghosh

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**Session 5**

12:00 Noon – 12:30 PM

**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

Mr. N. Venkataraman

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**Session 6**

02:30 PM – 04:00 PM

**Input Tax Credit**

- Input
- Input Services
- Capital Goods
- Restrictions and Conditions
- Apportionment of credit

Mr. S. Ganesh

Mr. N. Venkataraman

Mr. Sujit Ghosh

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*Ty Break

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*In house Tea

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*Tea Break
<table>
<thead>
<tr>
<th>Day 3</th>
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<tbody>
<tr>
<td>3rd March, 2019 Sunday</td>
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<table>
<thead>
<tr>
<th>Session 7</th>
<th>Session 8</th>
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<tbody>
<tr>
<td>10:00 AM – 11:30 AM</td>
<td>12:00 Noon – 01:30 PM</td>
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<tr>
<td>GST: Constitutional Perspective</td>
<td>Anti-profiteering</td>
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<tr>
<td>Mr. V. Sridharan (assisted by Mr. Somesh Jain)</td>
<td>Mr. V. Sridharan (assisted by Mr. Somesh Jain)</td>
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Note: There shall be demonstration of the EVM/VVPAT system on behalf of the Election Commission of India represented by Chief Electoral Officer, Madhya Pradesh on 2nd March, 2019 i.e. Saturday at 4:30pm.