

Workshop for High Court Justices on the Regime of Goods and Services Tax

Programme Schedule [P-1171]

28-29 September, 2019

Academic Coordinator: Rajesh Suman, Faculty, National Judicial Academy

Day 1 28 September, 2019 Saturday	<p align="center">Session 1 10:00 AM – 11:15 AM</p> <p align="center">Indirect Taxes – Historical Perspective</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>The Constitutional Amendment</i> • <i>Discussions on the 101st Amendment and insights into Article 246A, 269A and 279A</i> 	<p align="center">Session 2 12:30 PM – 02:00 PM</p> <p align="center">Concept of Supply</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>Natural Meaning</i> • <i>Activities specified in Schedule 1</i> • <i>Activities specified in Schedule 2</i> • <i>Activities specified in Schedule 3</i> 	<p align="center">L U N C H B R E A K</p>	<p align="center">Session 3 03:00 PM – 04:30 PM</p> <p align="center">Classification: Mixed/ Composite Supply</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>Discussions on the General Rules of Interpretation, an overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules</i> • <i>Explaining the concept along with various examples of mixed/ composite supply</i>
	<p align="center">In House Tea</p> <p align="center">11:30 AM – 12:30 PM</p> <p align="center">GST: Constitutional Perspective and Overview of GST</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>Tax on Supply</i> • <i>Inter-State vs Intra-State</i> • <i>Credit Mechanism</i> • <i>Differential Rates</i> • <i>Valuation</i> 			

<p>Day 2</p> <p>29 September, 2019</p> <p>Sunday</p>	<p>Session 4 10:00 AM – 11:30 AM</p> <p>Valuation: Time & Place of Supply</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • 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 	<p>T E A</p> <p>B R E A K</p>	<p>Session 5 12:00 PM – 01:30 PM</p> <p>Input Tax Credit</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • Input • Input Services • Capital Goods • Restrictions and Conditions • Apportionment of credit 	<p>Departure</p>
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