Table of Contents

| Serial No. | Particulars | Page No. | | | |
|---|---|-------------|--|--|--|
| | Session 1 GST: Constitutional Perspectives | | | | |
| 1. | Milind Kumar, <i>Constitution (101st Amendment) Act, 2016,</i> Goods and Service Tax: Law & Practice, Chapter – 3, 13 (Eastern Book Company, Pvt. Ltd., 2019) | 1 | | | |
| 2. | Karthik Sundaram, 'Tax' – Legislative Power & Legislative Fields under the Constitution, Tax, Constitution and the Supreme Court, Chapter- 3, 33 (OakBridge Publishing Pvt. Ltd., 2019) | 15 | | | |
| 3. | Dr. Dipankar Debnath, History of Goods and Services Tax in India in the Light of Constitutional and Legal Framework with Special Reference to Constitution (101st Amendment) Act, 2016: An Analysis, 10 (1) INDIAN J.L. & Just. 118 (2019) | 69 | | | |
| 4. | Arvind P. Datar, <i>Impact of GST Laws on the Federal Structure of the Indian Constitution</i> , The Constitution at 67, 139 (Supreme Court of India: New Delhi, 2017) | 80 | | | |
| | Session 2 Concept of Supply: Mixed and Composite Supply | | | | |
| 1. | Milind Kumar, <i>Levy and Collection of Tax</i> , Goods and Service Tax: Law & Practice, Chapter – 11.3, 89 (Eastern Book Company, Pvt. Ltd., 2019) | 90 | | | |
| 2. | V.S. Datey, <i>Classification of Goods and Services</i> , in Taxmann's GST Ready Reckoner, Chapter 4, 52 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 110 | | | |
| 3. | Vashishtha Chaudhary, Ashu Dalmia et al., <i>HSN Classification of Goods and SAC/National Product Classification of Services (NPCS) under GST</i> , in Taxmann's GST A Practical Approach, Chapter 8, 146 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 126 | | | |
| Session 3 Valuation, Time & Place of Supply | | | | | |
| 1. | Vashishtha Chaudhary, Ashu Dalmia et al., <i>Meaning, Scope and Valuation of Supply of Goods and Services</i> , in Taxmann's GST A Practical Approach, Chapter 9, 194 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 153 | | | |

| 2. | Milind Kumar, <i>Time and Value of Supply</i> , Goods and Service Tax, Chapter – 11.4, 109 (Eastern Book Company, Pvt. Ltd., 2019) | 167 | | |
|-----------|---|-----|--|--|
| 3. | V.S. Datey, <i>Place of Supply of Goods or Services or Both Within India</i> , in Taxmann's GST Ready Reckoner, Chapter 13, 153 (Taxmann Publications(P) Ltd: New Delhi, 2017) | 183 | | |
| 4. | Vashishtha Chaudhary, Ashu Dalmia et al., <i>Place of Supply</i> , in Taxmann's GST A Practical Approach, Chapter 4, 70 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 194 | | |
| 5. | Vashishtha Chaudhary, Ashu Dalmia et al., <i>Time of Supply of Goods and Services</i> , in Taxmann's GST A Practical Approach, Chapter 7, 137 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 208 | | |
| | Session 4 Input Tax Credit | | | |
| 1. | Milind Kumar, <i>Input Tax Credit</i> , Goods and Service Tax, Chapter – 11.5, 125 (Eastern Book Company, Pvt. Ltd., 2019) | 221 | | |
| 2. | V.S. Datey, <i>Input Service Distributor (ISD)</i> , in Taxmann's GST Ready Reckoner, Chapter 11, 134 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 244 | | |
| 3. | Vashishtha Chaudhary, Ashu Dalmia et al., <i>Outward/Inward Supply Statement, Returns and Matching of ITC Credit</i> , in Taxmann's GST A Practical Approach, Chapter 10, 218 (Taxmann Publications (P) Ltd: New Delhi, 2017) | 249 | | |
| 4. | Input Tax Credit in GST Case Laws Digest 318 (Taxmann Publications (P) Ltd: 2 nd edition : New Delhi, 2020) | 275 | | |
| Judgments | | | | |
| 1. | Skill Lotto Solutions Pvt. Ltd. v. Union of India & Ors 2020 SCC OnLine SC 990 | 349 | | |
| 2. | Union of India and Another v. Mohit Mineral Private Ltd , (2019) 2 SCC 599 | 436 | | |
| 3. | Tvl. Transtonnelstroy Afcons Joint Venture v. Union of India 2020 SCC OnLine Mad 2570 | 483 | | |
| 4. | Material Recycling Association of India v. Union of India and Ors., R/Special Civil Application No(s). 13238 of 2018 & 13243 of 2018, Judgment dated 24.07.2020 (Gujarat High Court) | 596 | | |
| 5. | P.R. Mani Electronics v. Union of India, W.P.No.8890 of 2020 and W.M.P. No. 10803 of 2020, Judgment Dated 13.07.2020 (High Court of Madras) | 671 | | |
| 6. | Mohit Minerals Pvt Ltd. v. Union of India, 2020 SCC OnLine Guj 49 | 702 | | |

| 7. | Nelco Limited v. Union of India, 2020 SCC OnLine Bom 437 | 838 |
|-----|--|------|
| 8. | M/s Refex Industries Limited v. The Assistant Commissioner of CGST & Central Excise, Maraimalai Nagar Division, 2020 SCC OnLine Mad 578 | 909 |
| 9. | Mahadeo Constuction Co. v. Union of India, W.P.(T) No. 3517 of 2019, Judgment Dated 21.04.2020 (High Court of Jharkhand) | 920 |
| 10. | VKC Footsteps India Pvt. Ltd. v. Union of India, R/Special Civil Application No. 2792 of 2019, Judgment Dated 24.07.2020 (Gujarat High Court) | 934 |
| 11. | Atin Krishna v. Union of India, P.I.L. Civil No 12929 of 2019, Judgment Dated 3.05.2019 (Allahabad High Court) | 1039 |
| 12. | Adfert Technologies Pvt. Ltd. v. Union of India, CWP No.30949 of 2018(O&M), Judgment Dated 4.11.2019 (Punjab and Haryana High Court) | 1054 |
| 13. | Sandeep Patil v. Union of India 2019 SCC OnLine Bom 2483 | 1092 |
| 14. | Gurdeep Singh Sachar v. Union of India 2019 SCC OnLine Bom 13059 | 1104 |
| 15. | Revenue Bar Association v. Union of India 2019 SCC OnLine Mad 8910 | 1112 |
| 16. | Bai Mamubai Trust and Ors. v. Suchitra 2019 SCC Online Bom 1854 | 1203 |
| 17. | M/s Safari Retreats Private Limited and another v. Chief Commissioner of Central Goods and Service Tax and others, W.P. (C.) No. 20463 of 2018, Judgment Dated 17.04.2019 (High Court of Orissa) | 1240 |
| 18. | M/s Megha Engineering & Infrastructures Ltd. v. The Commissioner of Central Tax, Writ Petition No.44517 of 2018, Judgment Dated 18. 04. 2019 (High court of Telangana) | 1291 |
| 19. | M/s. Sheen Golden Jewels (India) Private Limited v. The State Tax Officer, State Goods and Service Tax Department 2019 SCC OnLine Ker 973 | 1307 |
| 20. | Siddharth Enterprises, through Partner Mahesh Liladhar Tibdewal v. Nodal Officer 2019 SCC Online Guj 3711 | 1446 |
| 21. | Magma Fincorp Limited v. State of Maharashtra, 2019 Indlaw MUM 750. | 1471 |
| 22. | Torrent Power Limited v. Union of India, R/Special Civil Application No. 5343 of 2018, Judgment Dated 19.12.2018 (High Court of Gujarat) | 1476 |
| 23. | Willowood Chemicals Private Limited v. Union of India, R/Special Civil Application No. 4252 of 2018, Judgment Dated 19.09.2018 (High Court of Gujarat) | 1526 |
| 24. | JCB India Limited v. Union of India 2018 SCC OnLine Bom 997 | 1588 |
| 25. | Filco Trade Centre Private Limited v. Union of India 2018 SCC OnLine Guj 1419 | 1673 |
| 26. | M/s Radha Krishan Industries v. The State of Himachal Pradesh Civil Appeal No. 1155 of 2021 Decided on 20.04.2021 | 1686 |
| 27. | Bangalore Turf Club Limited and ors. Vs. State of Karnataka (Karnataka High Court) Writ Petition No. 11168/2018 Decided on 02.06.2021 | 1747 |
| 28. | Dharmendra M. Jani v. Union of India and Ors., W.P. No. 2031 of 2018 Judgment dated 09.06.2021 (High Court of Bombay) | 1773 |

| 29. | Brand Equity Treaties Limited v. Union of India, W.P. (C) 11040/2018 and CM. No 42982/2018 Judgment Dated 05.05.2020 (High Court of Delhi) | 1803 |
|-----|--|------|
| 30. | Cial Duty Free and Retail Services Ltd. V. Union of India, W.P. (C)No. 12274 of 2020 Judgment Dated 22.09.2020 (High Court of Kerala) | 1818 |