

NATIONAL JUDICIAL ACADEMY

P-1097: National Judicial Conference for High Court Justices on the Regime of Goods and Services Tax

27th – 29th April, 2018

Programme Coordinator : Mr. Amit Mehrotra, Faculty, NJA, Bhopal

No. of Participants : 21

No. of forms received : 13

| I. OVERALL | | | | |
|---|-------------------|----------------|------------|---------|
| PROPOSITIONS | To a great extent | To some extent | Not at all | Remarks |
| a. The objective of the Program was clear to me | 100.00 | - | - | - |
| b. The subject matter of the program is useful and relevant to my work | 76.92 | 23.08 | - | - |
| c. Overall, I got benefited from attending this program | 92.31 | 7.69 | - | - |
| d. I will use the new learning, skills, ideas and knowledge in my work | 76.92 | 23.08 | - | - |
| e. Adequate time and opportunity was provided to participants to share experiences | 76.92 | 23.08 | - | - |
| II. KNOWLEDGE | | | | |
| PROPOSITIONS | 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 | 91.67 | 8.33 | - | - |
| b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists) | 61.54 | 38.46 | - | - |

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|--|--|-----------------------|---|----------------|
| c. Up to date | 66.67 | 33.33 | - | - |
| d. Related to constitutional vision of justice | 50.00 | 50.00 | - | - |
| e. Related to international legal norms | 41.67 | 50.00 | 8.33 | |
| III. STRUCTURE OF THE PROGRAM | | | | |
| PROPOSITIONS | Good | Satisfactory | Unsatisfactory | Remarks |
| a. The structure and sequence of the program was logical | 61.54 | 38.46 | - | - |
| b. The program was an adequate combination of the following methodologies viz. | | | | |
| (i) Interactive sessions were fruitful | 66.67 | 33.33 | - | - |
| (ii) Audio Visual Aids were beneficial | 50.00 | 40.00 | 10.00 | - |
| <i>(To be modified as per the sessions planned)</i> | | | | |
| 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 | 69.23 | 30.77 | 85.71 | 14.29 |
| 2 | 58.33 | 41.67 | 83.33 | 16.67 |
| 3 | 58.33 | 41.67 | 83.33 | 16.67 |
| 4 | 58.33 | 41.67 | 83.33 | 16.67 |
| 5 | 60.00 | 40.00 | 83.33 | 16.67 |
| 6 | 63.64 | 36.36 | 83.33 | 16.67 |
| 7 | 54.55 | 45.45 | 83.33 | 16.67 |
| 8 | 54.55 | 45.45 | 80.00 | 20.00 |
| V. PROGRAM MATERIALS | | | | |
| PROPOSITIONS | To a great extent | To some extent | Not at all | Remarks |
| a. The Program material is useful and relevant | 53.85 | 46.15 | - | - |

| | | | | |
|---|--------------|--------------|---|---|
| b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area | 46.15 | 53.85 | - | - |
| c. The content was organized and easy to follow | 46.15 | 53.85 | - | - |

| VIII. GENERAL SUGGESTIONS | |
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| 1. Three most important learning achievements of this Programme | <ol style="list-style-type: none"> 1. Participant did not comment. 2. Better insight into the subject and understood the constitutional aspects and areas of litigation. 3. New Law - therefore gained knowledge. 2. Learned how to deal with new problems. 3. Improving participatory techniques. 4. Participant did not comment. 5. Participant did not comment. 6. Participant did not comment. 7. Program was well arranged. 8. Meeting with Hon'ble judges from different courts and exchanging views. Learning about a new branch of law. Need for a national judicial identity. 9. Educated, as it was well elaborated. Refreshed as taxation jurisprudence is dynamic. Thought process stimulated. 10. Exchange of ideas among colleagues. Doubts and clarity level common amongst all high courts. 11. New Act; its applicability and it's flaws likely to be questioned. 12. Informative discussion relevant for understanding the ethos and objective of GST legislation. 13. To enter in new era. |
| 2. Which part of the Programme did you find most useful and why | <ol style="list-style-type: none"> 1. Participant did not comment. 2. Session 7: Advance Ruling Anti-profiteering & Session 8: Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism. Completely new and innovative thinking. 3. Session 7: Advance Ruling Anti-profiteering & Session 8: Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism. Completely new and innovative thinking. 4. Participant did not comment. 5. Participant did not comment. 6. Participant did not comment. 7. Session 1: Indirect Taxes – Historical Perspective & Session 2: GST: Constitutional Perspective Overview of GST Features of GST - Informative. 8. Interactive sessions and address of Sh. Venkatraman and Sh. S. Ganesh, encouraged thought and discussions. 9. Discussion and talk on substantive law. 10. Open discussion as it cleared a lot of grey areas. |

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|---|---|
| | <p>11. Deliberations. 12. Opening and the last. 13. The IGST Act.</p> |
| <p>3. Which part of the Programme did you find least useful and why</p> | <p>1. Participant did not comment. 2. Session 1: Indirect Taxes – Historical Perspective - already knew. 3. Session 1: Indirect Taxes – Historical Perspective - already knew. 4. Participant did not comment. 5. Participant did not comment. 6. Participant did not comment. 7. Participant did not comment. 8. NA 9. Participant did not comment. 10. The deep delving on specifics. 11. Yes, as I could learn some details about the Act and doubts in mind has been clarified after discussion. 12. Session 5: Valuation: Time & Place of Supply Session 6: Input Tax Credit as it discussed hypothetical issues with preconceived notions. 13. Participant did not comment.</p> |
| <p>4. 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. 2. Nothing 3. Nothing comes to mind. 4. Specific areas within the panel with more representative panel as part of an advanced programme. 5. Participant did not comment. 6. Participant did not comment. 7. Needs improvement in maintenance of rooms and quality of food needs to be reviewed. 8. More such programmes should be arranged. 9. More opportunity should be given to practicing experts. 10. Only an overview should be given rather than a definite conclusion be canvassed. 11. Looking forward for such interaction. 12. More focus on ethos and objective than deliberations on the scheme of the Act. 13. Participant did not comment</p> |