

National Judicial Academy

P-1153: Conference for High Court Justices on the Regime of Goods and Services Tax

1st – 3rd March, 2019

Programme Coordinator : Ms. Ankita Pandey, Law Associate

No. of Participants : 21

No. of forms received : 18

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	94.44	5.56	-	
b. The subject matter of the program is useful and relevant to my work	88.89	11.11	-	
c. Overall, I got benefited from attending this program	88.89	11.11	-	
d. I will use the new learning, skills, ideas and knowledge in my work	94.12	5.88	-	
e. Adequate time and opportunity was provided to participants to share experiences	87.50	12.50	-	
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	85.71	14.29	-	
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	66.67	33.33	-	
c. Up to date	87.50	12.50	-	

d. Related to Constitutional Vision of Justice	83.33	16.67	-	
e. Related to international legal norms	70.59	23.53	5.88	
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	94.44	5.56	-	
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	76.47	23.53	-	
(ii) Case studies were relevant	68.75	31.25	-	
(iii) Interactive sessions were fruitful	77.78	22.22	-	
(iv) Audio Visual Aids were beneficial	62.50	37.50	-	
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	86.67	13.33	100.00	-
2	93.33	6.67	100.00	-
3	93.33	6.67	100.00	-
4	80.00	20.00	91.67	8.33
5	80.00	20.00	91.67	8.33
6	90.91	9.09	100.00	-
7	100.00	-	100.00	-
8	100.00	-	100.00	-
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks

a. The Program material is useful and relevant	88.89	11.11	-	
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	77.78	22.22	-	
c. The content was organized and easy to follow	88.89	11.11	-	

VIII. GENERAL SUGGESTIONS

a. Three most important learning achievements of this Programme	<ol style="list-style-type: none"> 1. Participant did not comment. 2. Soon, again one session related to topic be framed. 3. Great help to me as I did not have tax practice in my career nor have I been a part of a tax bench. 4. GST is new subject for all of us. I got good exposure to this law, effective discussion. All the resource persons were well connected with the subject. 5. Participant did not comment. 6. Participant did not comment. 7. Participant did not comment. 8. 1. Good exposure to GST regime; 2. Translating the knowledge achieved in dealing with GST cases; 3. Good knowledge about 101st Constitutional Amendment. 9. 1. Differentiation from the pre-existing laws to the current law; 2. New dimensions of constitutional interpretation; 3. New concepts evolved in the constitutional amendment and tax laws. 10. 1. Made me aware about the tax statutes and its interpretations; 2. Very useful in future for dispensing justice. 11. 1. The resource persons have prepared thoroughly and effectively; 2. Excellent interaction; 3. The discussions were effective. 12. Met Hon'ble Judges from the High Court, introduction with them; Basics of GST were disseminated effectively. 13. Discussion on various points in the presence of judges of different high courts. 14. Participant did not comment. 15. Participant did not comment. 16. Participant did not comment. 17. Useful for deciding cases on GST which is a new law and effective tax reform in India.
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	18. 1. To know about the new area of law; 2. How to appreciate in particular facts and circumstances.
b. Which part of the Programme did you find most useful and why	<p>1. All the discussions.</p> <p>2. All Sessions – especially by Mr. Sujit Ghosh & Mr. S. Ganesh.</p> <p>3. All.</p> <p>4. Session 2: Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation; Session 3: Concept of Supply • Natural Meaning • Activities specified in Schedule 1 • Activities specified in Schedule 2 • Activities specified in Schedule 3.</p> <p>5. Every part.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. All.</p> <p>9. Participant did not comment.</p> <p>10. Every session and part.</p> <p>11. All sessions. I have gained and insights into the subjects.</p> <p>12. Session 1: 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; Session 2: Overview of GST Features of GST • Tax on Supply • Inter-State vs Intra-State • Credit Mechanism • Differential Rates • Valuation; Session 3: Concept of Supply • Natural Meaning • Activities specified in Schedule 1 • Activities specified in Schedule 2 • Activities specified in Schedule 3; Session 4 : 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</p> <p>13. Last day session.</p> <p>14. Participant did not comment.</p> <p>15. Participant did not comment.</p> <p>16. Participant did not comment.</p> <p>17. All were quite informative and knowledgeable.</p> <p>18. All the parts, as they have analytical aspects.</p>
c. Which part of the Programme did you find least useful and why	<p>1. All the discussions.</p> <p>2. Participant did not comment.</p> <p>3. Participant did not comment.</p> <p>4. None.</p> <p>5. Nothing.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. No.</p> <p>9. Participant did not comment.</p>

	<p>10. Participant did not comment.</p> <p>11. All useful.</p> <p>12. Participant did not comment.</p> <p>13. Not at all.</p> <p>14. Participant did not comment.</p> <p>15. Participant did not comment.</p> <p>16. Participant did not comment.</p> <p>17. None.</p> <p>18. Participant did not comment.</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. All the discussions.</p> <p>2. Keep doing good work like this.</p> <p>3. Please do not use the Indigo cars anymore. Each vehicle leaves foul smell and it is unhygienic to ride such vehicle.</p> <p>4. No suggestion, all good.</p> <p>5. NJA is serving best.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Matter required received once again.</p> <p>10. Participant did not comment.</p> <p>11. As of now it is serving good. Keep it up.</p> <p>12. Should serve as research center and should disseminate research material to High Court Judges.</p> <p>13. Kindly make the academy as it is as on date.</p> <p>14. Participant did not comment.</p> <p>15. Participant did not comment.</p> <p>16. Participant did not comment.</p> <p>17. The quality of food and its related service require slight improvement to my view.</p> <p>18. Participant did not comment.</p>