

# National Judicial Academy

**P-1171: Workshop for High Court Justices on the Regime of Goods and Services Tax**

28<sup>th</sup> – 29<sup>th</sup> September, 2019

**Programme Coordinator** : Mr. Rajesh Suman, Assistant Professor

**No. of Participants** : 28

**No. of forms received** : 28

<b>I. OVERALL</b>				
<b>PROPOSITION</b>	<b>To a great extent</b>	<b>To some extent</b>	<b>Not at all</b>	<b>Remarks</b>
a. The objective of the Program was clear to me	<b>89.29</b>	<b>10.71</b>	-	10. Good.
b. The subject matter of the program is useful and relevant to my work	<b>67.86</b>	<b>32.14</b>	-	-
c. Overall, I got benefited from attending this program	<b>69.23</b>	<b>30.77</b>	-	12. Input tax credit and its nuances should have been added vividly as it will have practical utility.
d. I will use the new learning, skills, ideas and knowledge in my work	<b>67.86</b>	<b>32.14</b>	-	-
e. Adequate time and opportunity was provided to participants to share experiences	<b>70.37</b>	<b>29.63</b>	-	26. Some more interaction can be useful.
<b>II. KNOWLEDGE</b>				
<b>PROPOSITION</b>	<b>To a great extent</b>	<b>To some extent</b>	<b>Not at all</b>	<b>Remarks</b>
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	<b>69.23</b>	<b>30.77</b>	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	<b>66.67</b>	<b>33.33</b>	-	21. Interpretation skill to be applied.
c. Up to date	<b>77.78</b>	<b>22.22</b>	-	-

d. Related to Constitutional Vision of Justice	<b>76.00</b>	<b>24.00</b>	-	12. Very well deviated by all the speakers.
e. Related to international legal norms	<b>31.82</b>	<b>63.64</b>	<b>4.55</b>	25. Can't say.
<b>III. STRUCTURE OF THE PROGRAM</b>				
<b>PROPOSITION</b>	<b>Good</b>	<b>Satisfactory</b>	<b>Unsatisfactory</b>	<b>Remarks</b>
a. The structure and sequence of the program was logical	<b>70.37</b>	<b>29.63</b>	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	<b>58.33</b>	<b>37.50</b>	<b>4.17</b>	-
(ii) Case studies were relevant	<b>66.67</b>	<b>29.17</b>	<b>4.17</b>	-
(iii) Interactive sessions were fruitful	<b>52.00</b>	<b>44.00</b>	<b>4.00</b>	-
(iv) Audio Visual Aids were beneficial	<b>54.55</b>	<b>40.91</b>	<b>4.55</b>	-
<b>IV SESSIONS WISE VETTING</b>				
<b>Parameters</b>				
<b>Session</b>	<b>Discussions in individual sessions were effectively organized</b>		<b>The Session theme was adequately addressed by the Resource Persons</b>	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	<b>84.00</b>	<b>16.00</b>	<b>77.78</b>	<b>22.22</b>
2	<b>82.61</b>	<b>17.39</b>	<b>81.25</b>	<b>18.75</b>
3	<b>77.27</b>	<b>22.73</b>	<b>80.00</b>	<b>20.00</b>
4	<b>86.36</b>	<b>13.64</b>	<b>93.33</b>	<b>6.67</b>
5	<b>90.48</b>	<b>9.52</b>	<b>85.71</b>	<b>14.29</b>
<b>V. PROGRAM MATERIALS</b>				
<b>PROPOSITION</b>	<b>To a great extent</b>	<b>To some extent</b>	<b>Not at all</b>	<b>Remarks</b>
a. The Program material is useful and relevant	<b>77.78</b>	<b>22.22</b>	-	-
b. The content was updated. It reflected recent case laws/current thinking/	<b>66.67</b>	<b>33.33</b>	-	-

research/ policy in the discussed area				
c. The content was organized and easy to follow	<b>72.00</b>	<b>28.00</b>	-	-

<b>VIII. GENERAL SUGGESTIONS</b>	
a. Three most important learning achievements of this Programme	<ol style="list-style-type: none"> <li>1. Participant did not comment.</li> <li>2. Participant did not comment.</li> <li>3. GST is evolving the experts were useful in clear my cloud to a great intent.</li> <li>4. Participant did not comment.</li> <li>5. Participant did not comment.</li> <li>6. Participant did not comment.</li> <li>7. Participant did not comment.</li> <li>8. Learning of new subject. This training to be extended to other judge. Programme could be stored in CD or Pen drive.</li> <li>9. Participant did not comment.</li> <li>10. The amendment and the input credit and about mixed and composite supply.</li> <li>11. 1. Constitutional amendment for GST; 2. Concept of supply of goods.</li> <li>12. Grey areas of GST Act are cleared Viz. – 1. The place of supply of good &amp; service; 2. Constitutional angle of GST Act (Constitutional Amendment Act 101<sup>st</sup>); 3. Input tax credit (to some extent).</li> <li>13. Participant did not comment.</li> <li>14. Participant did not comment.</li> <li>15. Constitutional vision of the CGST 2017.</li> <li>16. Participant did not comment.</li> <li>17. Participant did not comment.</li> <li>18. I learnt a lot about the new Act; Was new to me but presentation made me crave for me; Programme gave me wider perspective; Plan to day Deeper into it to most of it</li> <li>19. My earlier participation in a programme on the same topic introduced me to all manners. This programme was enhances intricate simulation of whole CGST &amp; IGST.</li> <li>20. Broad overview and specific aspects of the provisions both were discussed in an easily digestible capsule. Basic concepts dealt with; Relatively new law – clarity of the provisions gained.</li> <li>21. New law to be interpreted.</li> <li>22. Participant did not comment.</li> <li>23. 1. General scope of Act; 2. Applicability and problem thereof; 3. Anticipated legal disputes.</li> </ol>

	<p>24. Learnt about the necessity of streamlining imposition of tax law as not to disrupt business in visual course.</p> <p>25. 1. The mechanics of GST; 2. Constitutional scheme of taxation law; 3. IGST.</p> <p>26. Got some insight into GST law.</p> <p>27. Sr. Counsel both Sri S. Ganesh and Sri V. Sridharan and Sri K. Vaitheeswaran and Sri Sujit Ghosh explained the scheme of the Acts and the provisions – 1. Lot overall scheme of the law; 2. Expertize on most important provision of the Acts with specific reference to constitution of India; 3. The programme design especially the topics session wise is so good to understand the scheme of GST.</p> <p>28. A very good overview of the entire subject; In depth analysis of the provision of GST.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. Participant did not comment.</p> <p>2. Participant did not comment.</p> <p>3. None.</p> <p>4. Participant did not comment.</p> <p>5. Participant did not comment.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. Indirect taxes – constitutional/amendment; I like the interpretation.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. Deliberation on constitutional amendments for GST.</p> <p>12. Practically all the sessions.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. All parts were equally useful in understanding.</p> <p>16. All sessions were useful.</p> <p>17. Participant did not comment.</p> <p>18. All the session; I found useful.</p> <p>19. All.</p> <p>20. Each session was structured on a specific aspect and it is difficult to pin-point any particular part.</p> <p>21. All.</p> <p>22. Participant did not comment.</p> <p>23. Group discussion. Various concerns discussed and answered.</p> <p>24. Participant did not comment.</p> <p>25. Tax &amp; supply.</p> <p>26. Interaction &amp; discussion.</p> <p>27. Explaining the provisions and schemes of GST and interaction etc.</p>

	28. The relative constitutional provisions dealing with taxes; Areas of conflict with regard to sharing of the taxes.
c. Which part of the Programme did you find least useful and why	<p>1. Participant did not comment.</p> <p>2. Participant did not comment.</p> <p>3. It its entirety, it was all useful.</p> <p>4. Participant did not comment.</p> <p>5. Participant did not comment.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. None.</p> <p>12. None.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. All were useful.</p> <p>16. Participant did not comment.</p> <p>17. Participant did not comment.</p> <p>18. N.A.</p> <p>19. None.</p> <p>20. Each session was structured on a specific aspect and it is difficult to pin-point any particular part.</p> <p>21. Fresh law – further interpretation to be touched.</p> <p>22. Participant did not comment.</p> <p>23. Nil.</p> <p>24. Participant did not comment.</p> <p>25. Participant did not comment.</p> <p>26. Long lectures.</p> <p>27. Continues lecture without interaction is not useful.</p> <p>28. NA.</p>
d. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective	<p>1. Participant did not comment.</p> <p>2. Participant did not comment.</p> <p>3. Noting particular.</p> <p>4. The NJA assesses and then invites the RP's. It would be in my opinion, in appropriate to seek rating of your guest. The rating would solely rest on the participant's perception of the RP and his understanding of the subject. The RP may be right and lack of exposure to the subject. May lead to a situation where the participant may not be able to fully appreciate the knowledge sharing. Hence</p>

	<p>the column relating to appreciation of RP's may be deleted and discontinued in future.</p> <p>5. Participant did not comment.</p> <p>6. Material must be supplied in advance so as to enable us to go through it.</p> <p>7. A soft copy of the study material can be sent to the candidate beforehand.</p> <p>8. This type of programmes be stored in CD/Pen drive so that it could be circulated among brother judges to other who are interested to take knowledge off.</p> <p>9. Participant did not comment.</p> <p>10. More illustrations required and it must be disputes oriented.</p> <p>11. None.</p> <p>12. Nothing specific.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. NJA is already doing great work; Please keep on bringing good resource persons.</p> <p>16. The breaks be given at 1:15 hours each. Sitting for 2 hours at a stretch in painful.</p> <p>17. Participant did not comment.</p> <p>18. It's very effective.</p> <p>19. Participant did not comment.</p> <p>20. An attendant to take care of any needs like books, water etc. during the session would help.</p> <p>21. Participant did not comment.</p> <p>22. Participant did not comment.</p> <p>23. Involvement of administration instrumental in drafting of particular legislation may help in better understanding.</p> <p>24. Participant did not comment.</p> <p>25. Please don't make session too long without a break.</p> <p>26. Some group discussion is required.</p> <p>27. 1. Interaction in every session; 2. Break after two sessions; 3. Selection of topics and discussion of the same session wise; 4. Maintenance of continuity in the topics/subjects.</p> <p>28. Any workshop should start with the basic concept of that subject them an in depth analyzing of the provision with related care law should be taken up, and the group have different person with varying experience, background all of them can't be treated as equals; Time of the session should be increased ½ day is not sufficient to deal with complicated subjects like GST, IPR etc.</p>
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