

# Workshop for High Court Justices on the Regime of Goods and Services Tax - [P-1171]

## Program Schedule

28-29 September, 2019

(Yoga Classes daily from 6.30 AM to 7.30 AM)

Academic Coordinator: Rajesh Suman, Faculty, National Judicial Academy

| Day 1<br><br>28<br>September,<br>2019<br><br>Saturday | <p align="center"><b>Session 1</b><br/>10:00 AM – 11:15 AM</p> <p align="center"><b>Indirect Taxes – Historical Perspective</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>• The Constitutional Amendment</li> <li>• Discussions on the 101<sup>st</sup> Amendment and insights into Article 246A, 269A and 279A</li> </ul> <p align="center"><u>Speakers</u><br/><b>Mr. K. Vaitheeswaran</b><br/><b>Mr. Sujit Ghosh</b></p>                  | <p align="center"><b>Session 2</b><br/>12:30 PM – 02:00 PM</p> <p align="center"><b>Concept of Supply</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>• Natural Meaning</li> <li>• Activities specified in Schedule 1</li> <li>• Activities specified in Schedule 2</li> <li>• Activities specified in Schedule 3</li> </ul> <p align="center"><u>Speakers</u><br/><b>Mr. K. Vaitheeswaran</b><br/><b>Mr. Sujit Ghosh</b><br/><b>Mr. S. Ganesh</b></p> | <p align="center"><b>Session 3</b><br/>03:00 PM – 04:30 PM</p> <p align="center"><b>Classification:<br/>Mixed/ Composite Supply</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>• Explaining the concept along with various examples of mixed/ composite supply</li> </ul> <p align="center"><u>Speakers</u><br/><b>Mr. K. Vaitheeswaran</b><br/><b>Mr. Sujit Ghosh</b><br/><b>Mr. S. Ganesh</b></p> |
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|   | <p><b>In House Tea</b></p> <p align="center">11:30 AM – 12:30 PM</p> <p align="center"><b>GST: Constitutional Perspective and Overview of GST</b></p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> <li>• Tax on Supply</li> <li>• Inter-State vs Intra-State</li> <li>• Credit Mechanism</li> <li>• Differential Rates</li> <li>• Valuation</li> </ul> <p align="center"><u>Speakers</u><br/><b>Mr. K. Vaitheeswaran</b><br/><b>Mr. Sujit Ghosh</b></p> |  |  |

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| <p><b>Day 2</b></p> <p><b>29</b><br/><b>September,</b><br/><b>2019</b></p> <p><b>Sunday</b></p> | <p><b>Session 4</b><br/><b>10:00 AM – 11:30 AM</b></p> <p><b>Valuation:</b><br/><b>Time &amp; Place of Supply</b></p> <p><u><i>Proposed Scope of Discussion</i></u></p> <ul style="list-style-type: none"> <li>• <i>Section 15 of CGST Act &amp; Valuation Rules</i></li> <li>• <i>Concept of open market value, valuation in case of stock transfer, related parties</i></li> <li>• <i>Relevance of time of supply and time of supply for goods/ services</i></li> <li>• <i>Meaning of place of supply and determination of place of supply of goods/ services</i></li> </ul> <p><u><b>Speaker</b></u><br/><b>Mr. V. Sridharan</b></p> | <p><b>Session 5</b><br/><b>12:00 Noon – 01:15 PM</b></p> <p><b>Input Tax Credit</b></p> <p><u><i>Proposed Scope of Discussion</i></u></p> <ul style="list-style-type: none"> <li>• <i>Input</i></li> <li>• <i>Input Services</i></li> <li>• <i>Capital Goods</i></li> <li>• <i>Restrictions and Conditions</i></li> <li>• <i>Apportionment of credit</i></li> </ul> <p><u><b>Speaker</b></u><br/><b>Mr. V. Sridharan</b></p> <p>-----</p> <p><b>01:15 PM - 01:30 PM</b></p> <p><b>Feedback of Participants</b></p> | <p><b>A</b><br/><b>K</b></p> <p><b>Departure</b></p> |
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