

National Judicial Academy

P-1197: Workshop for High Court Justices on the Regime of Goods and Services Tax (GST)

04th – 05th January, 2020

Programme Coordinator : Ms. Shruti Jane Eusebius, Research Fellow

No. of Participants : 23

No. of forms received : 21

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	80.00	20.00	-	5. Very good.
b. The subject matter of the program is useful and relevant to my work	52.38	47.62	-	-
c. Overall, I got benefited from attending this program	60.00	40.00	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	70.00	30.00	-	-
e. Adequate time and opportunity was provided to participants to share experiences	85.00	15.00	-	-
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	42.86	57.14	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	52.38	47.62	-	-
c. Up to date	66.67	33.33	-	-
d. Related to Constitutional Vision of Justice	73.68	26.32	-	-

e. Related to international legal norms	35.29	58.82	5.89	-
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	76.19	23.81	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	76.19	19.05	4.76	-
(ii) Interactive sessions were fruitful	61.90	33.33	4.77	-
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	65.00	35.00	80.00	20.00
2	72.22	27.78	76.92	23.08
3	72.22	27.78	76.92	23.08
4	72.22	27.78	61.54	38.46
5	53.33	46.67	63.64	36.36
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The Program material is useful and relevant	78.95	21.05	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	68.42	31.58	-	-
c. The content was organized and easy to follow	73.68	26.32	-	-

VIII. GENERAL SUGGESTIONS

<p>a. Three most important learning achievements of this Programme</p>	<ol style="list-style-type: none"> 1. Participant did not comment. 2. 1. The object of enactment of CGST act 2017; 2. What is the subject of levy of GST; 3. Classification of mixed and composite Supply. 3. All ready complex law made more complicated. 4. Ability to update ourselves with the current position of law. 5. 1. Supply; 2. Anti-profiteering and “Schedules”. 6. General overview of GST act; Clarity on certain provision of GST act via-a-vis the provisions of constitution. 7. Participant did not comment. 8. Participant did not comment. 9. 1. Anti-profiteering; 2. Concept of supply; 3. Input tax credit. 10. Concept of tax laws, its aims & objectives & its constitutional perspective. 11. 1. Insight into tax law; 2. New subject i.s. GST; Its dimensions and perspectives 12. Participant did not comment. 13. 1. Basic concepts cleared; 2. Simplified manner in which this complicated subject was explained; 3. The problem that tax law is complicated has lessened. 14. Participant did not comment. 15. Participant did not comment. 16. 1. Clarity of discussion; 2. Clarity in basic concept of GST laws; 3. Updated information. 17. 1. Nuance of GST got updated; 2. Procedural law aspects; and 3. Insight to case law. 18. GST act has been explained in useful manner; The challenges which may come to court are counterplot; Power of HC under act 226 is to be endured In some of the grey areas of the act 19. Participant did not comment. 20. None. 21. Broad overview of GST; Different methods/modes of supply; Credit mechanism.
<p>b. Which part of the Programme did you find most useful and why</p>	<ol style="list-style-type: none"> 1. Participant did not comment. 2. Session 4: Valuation: Time & Place of Supply – Reason: This the part before the includes of good and services tax, including the right of a supplier to claim the benefit of input tax credit were discussed. 3. The interactive discussions. 4. Discussion in the sessions gave an opportunity to interact and clarity. 5. Concept of supply. 6. Workshop as a whole. 7. All the programme are very useful for justice delivery system. 8. Participant did not comment.

	<p>9. Session 2: Concept of Supply; Session 5: Input Tax Credit – supply & input tax credit are most important function & GST.</p> <p>10. Session 1: Constitutional Perspectives of GST: A Brief Overview - to learned why this law was brought in & secondly it gave a complete overview of the programme.</p> <p>11. Each sessions was inter connected to the other so the entire programme & sessions were useful.</p> <p>12. Participant did not comment.</p> <p>13. Input tax credit; Fundamental principles explained.</p> <p>14. Participant did not comment.</p> <p>15. Participant did not comment.</p> <p>16. Constitutional perspective of GST- helped me to understand overview of GST.</p> <p>17. Session 3: Classification: Mixed/ Composite Supply – discussion on difficult facts relating to interpretation of their provisions would benefit for being applied.</p> <p>18. Session 1: Constitutional Perspectives of GST: A Brief Overview; Session 2: Concept of Supply; Session 3: Classification: Mixed/ Composite Supply – were useful for understanding GST & see the legal flaws which may need answer from court.</p> <p>19. Session 1: Constitutional Perspectives of GST: A Brief Overview; Session 2: Concept of Supply.</p> <p>20. Participant did not comment.</p> <p>21. Session 3: Classification: Mixed/ Composite Supply; Session 5: Input Tax Credit.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. Participant did not comment.</p> <p>2. No such part.</p> <p>3. The discussions were very academic.</p> <p>4. Participant did not comment.</p> <p>5. All are very useful.</p> <p>6. Participant did not comment.</p> <p>7. All the programme are useful.</p> <p>8. Participant did not comment.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. NA.</p> <p>12. Participant did not comment.</p> <p>13. Participant did not comment.</p> <p>14. Participant did not comment.</p> <p>15. Participant did not comment.</p> <p>16. Not appliance as act the programme were relevant.</p> <p>17. Nil.</p>

	<p>18. <i>None.</i></p> <p>19. <i>Session 4: Valuation: Time & Place of Supply-</i> because of found the session as to be not at all interactive; Rather itself was discussion confined to the speakers.</p> <p>20. Participant did not comment.</p> <p>21. 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. Participant did not comment.</p> <p>2. Participant did not comment.</p> <p>3. The law could have been placed in a more simplified manner; The topic too vast to be covered in just five sessions.</p> <p>4. Providing for circulation of visual material by way of publication.</p> <p>5. 1. Analytical discussions on valuation: Time and place of supply and 2. Input tax credit; 3. One expert from government side also may be invited.</p> <p>6. Participant did not comment.</p> <p>7. Does not arise.</p> <p>8. Participant did not comment.</p> <p>9. NJA should call resource person from Government department to counter the criticism by the resource persons; Who is practicing lawyer equally appears against law department; Top official of government of concern department can present the opinion & object of the act & interpretation to the provision of act/rules.</p> <p>10. Time of each sessions(s) be reduced to 1 hour as rest is stretching (generally); The programme should be till 3:00 PM, hence be relaxing.</p> <p>11. 1. It the sessions could be made short; 2. Creative; 3. First day half a day be utilized for teaching; 4. After lunch till 3:30 PM interaction only; 5. Case law on the subject be discussed separately.</p> <p>12. Participant did not comment.</p> <p>13. None.</p> <p>14. Participant did not comment.</p> <p>15. Officer from revenue side also be get as resource person.</p> <p>16. Heard layers representing assesses. We would highly benefited by hearing the revenue.</p> <p>17. Resource persons from the side of reverse like sitting or former joint sectary of finance/advocates other department along with law officers of government/advocates appearing for revenue may be invited as we can have benefit of another view also.</p> <p>18. Everything in excellent; However looking to the topic of GST we may counter inclusion of same persons from revenue so Govt. intent can also be explained; Thank you.</p> <p>19. Need to be more interactive; More opportunity of participates to the judges participating in the conference.</p> <p>20. Resource persons from the revenue as well as the assessor's side would be better.</p> <p>21. In a subject of this nature; The resource persons should involve the participants to make the sessions active and lively.</p>