

# National Judicial Academy

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

04<sup>th</sup> – 05<sup>th</sup> 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	<b>80.00</b>	<b>20.00</b>	-	5. Very good.
b. The subject matter of the program is useful and relevant to my work	<b>52.38</b>	<b>47.62</b>	-	-
c. Overall, I got benefited from attending this program	<b>60.00</b>	<b>40.00</b>	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	<b>70.00</b>	<b>30.00</b>	-	-
e. Adequate time and opportunity was provided to participants to share experiences	<b>85.00</b>	<b>15.00</b>	-	-
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	<b>42.86</b>	<b>57.14</b>	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	<b>52.38</b>	<b>47.62</b>	-	-
c. Up to date	<b>66.67</b>	<b>33.33</b>	-	-
d. Related to Constitutional Vision of Justice	<b>73.68</b>	<b>26.32</b>	-	-

e. Related to international legal norms	<b>35.29</b>	<b>58.82</b>	<b>5.89</b>	-
<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>76.19</b>	<b>23.81</b>	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	<b>76.19</b>	<b>19.05</b>	<b>4.76</b>	-
(ii) Interactive sessions were fruitful	<b>61.90</b>	<b>33.33</b>	<b>4.77</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>65.00</b>	<b>35.00</b>	<b>80.00</b>	<b>20.00</b>
2	<b>72.22</b>	<b>27.78</b>	<b>76.92</b>	<b>23.08</b>
3	<b>72.22</b>	<b>27.78</b>	<b>76.92</b>	<b>23.08</b>
4	<b>72.22</b>	<b>27.78</b>	<b>61.54</b>	<b>38.46</b>
5	<b>53.33</b>	<b>46.67</b>	<b>63.64</b>	<b>36.36</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>78.95</b>	<b>21.05</b>	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	<b>68.42</b>	<b>31.58</b>	-	-
c. The content was organized and easy to follow	<b>73.68</b>	<b>26.32</b>	-	-

## VIII. GENERAL SUGGESTIONS

<p>a. Three most important learning achievements of this Programme</p>	<ol style="list-style-type: none"> <li>1. Participant did not comment.</li> <li>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.</li> <li>3. All ready complex law made more complicated.</li> <li>4. Ability to update ourselves with the current position of law.</li> <li>5. 1. Supply; 2. Anti-profiteering and “Schedules”.</li> <li>6. General overview of GST act; Clarity on certain provision of GST act via-a-vis the provisions of constitution.</li> <li>7. Participant did not comment.</li> <li>8. Participant did not comment.</li> <li>9. 1. Anti-profiteering; 2. Concept of supply; 3. Input tax credit.</li> <li>10. Concept of tax laws, its aims &amp; objectives &amp; its constitutional perspective.</li> <li>11. 1. Insight into tax law; 2. New subject i.s. GST; Its dimensions and perspectives</li> <li>12. Participant did not comment.</li> <li>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.</li> <li>14. Participant did not comment.</li> <li>15. Participant did not comment.</li> <li>16. 1. Clarity of discussion; 2. Clarity in basic concept of GST laws; 3. Updated information.</li> <li>17. 1. Nuance of GST got updated; 2. Procedural law aspects; and 3. Insight to case law.</li> <li>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</li> <li>19. Participant did not comment.</li> <li>20. None.</li> <li>21. Broad overview of GST; Different methods/modes of supply; Credit mechanism.</li> </ol>
<p>b. Which part of the Programme did you find most useful and why</p>	<ol style="list-style-type: none"> <li>1. Participant did not comment.</li> <li>2. <b>Session 4: Valuation: Time &amp; Place of Supply</b> – 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.</li> <li>3. The interactive discussions.</li> <li>4. Discussion in the sessions gave an opportunity to interact and clarity.</li> <li>5. Concept of supply.</li> <li>6. Workshop as a whole.</li> <li>7. All the programme are very useful for justice delivery system.</li> <li>8. Participant did not comment.</li> </ol>

	<p>9. <b>Session 2: Concept of Supply; Session 5: Input Tax Credit</b> – supply &amp; input tax credit are most important function &amp; GST.</p> <p>10. <b>Session 1: Constitutional Perspectives of GST: A Brief Overview</b> - to learned why this law was brought in &amp; secondly it gave a complete overview of the programme.</p> <p>11. Each sessions was inter connected to the other so the entire programme &amp; 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. <b>Session 3: Classification: Mixed/ Composite Supply</b> – discussion on difficult facts relating to interpretation of their provisions would benefit for being applied.</p> <p>18. <b>Session 1: Constitutional Perspectives of GST: A Brief Overview; Session 2: Concept of Supply; Session 3: Classification: Mixed/ Composite Supply</b> – were useful for understanding GST &amp; see the legal flaws which may need answer from court.</p> <p>19. <b>Session 1: Constitutional Perspectives of GST: A Brief Overview; Session 2: Concept of Supply.</b></p> <p>20. Participant did not comment.</p> <p>21. <b>Session 3: Classification: Mixed/ Composite Supply; Session 5: Input Tax Credit.</b></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 &amp; 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 &amp; object of the act &amp; 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>