

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

Program Schedule

4th – 5th January, 2020

Coordinator: Shruti Jane Eusebius, Research Fellow, National Judicial Academy

<p align="center">Day 1</p> <p align="center">January 4, 2020</p> <p align="center">Saturday</p>	<p>SESSION 1 <u>10:00 AM – 10:30 AM</u></p> <p>Constitutional Perspectives of GST: A Brief Overview</p> <ul style="list-style-type: none"> • <i>101st Amendment and insights into Article 246A, 269A and 279A</i> • <i>GST in the Indirect Tax Regime</i> • <i>Overview of GST system</i> • <i>Major concepts in GST –</i> <ul style="list-style-type: none"> ○ <i>Basis of Levy</i> ○ <i>Inter-State vs Intra-State</i> ○ <i>Credit Mechanism</i> ○ <i>Differential Rates</i> ○ <i>Valuation</i> 	<p align="center">T E A B R E A K</p>	<p>SESSION 2 <u>12:00 PM – 01:30 PM</u></p> <p>Concept of Supply</p> <ul style="list-style-type: none"> • <i>Natural Meaning</i> • <i>Taxable Supply</i> • <i>Activities specified in Schedule 1</i> • <i>Activities specified in Schedule 2</i> • <i>Activities specified in Schedule 3</i> 	<p align="center">L U N C H B R E A K</p>	<p>SESSION 3 <u>02:30 PM – 04:00 PM</u></p> <p>Classification: Mixed/ Composite Supply</p> <ul style="list-style-type: none"> • <i>Concept of Composite and Mixed Supply</i> • <i>Tax Liability on Composite and Mixed Supply</i>
	<p><u>10:30 AM – 11:30 AM</u></p> <p>Anti-profiteering</p> <ul style="list-style-type: none"> • <i>Anti-profiteering – Concept and Rationale</i> • <i>Anti-profiteering measures in GST law</i> • <i>Anti-profiteering law - Issues involved</i> <p align="center">Panel Mr. S. Ganesh Mr. Sujit Ghosh Mr. K. Vaitheeswaran</p> <p>Chair: Hon'ble Mr. Justice Vibhu Bakhr</p>		<p>Panel Mr. S. Ganesh Mr. Sujit Ghosh Mr. K. Vaitheeswaran</p> <p>Chair: Hon'ble Mr. Justice Vibhu Bakhr</p>		

Day 2 January 5, 2020 Sunday	<p style="text-align: center;">SESSION 4 <u>10:00 AM – 11:30 AM</u></p> <p style="text-align: center;">Valuation: Time & Place of Supply</p> <ul style="list-style-type: none"> • <i>Section 15 of CGST Act & Valuation Rules</i> • <i>Concept of open market value, valuation in case of stock transfer, related parties</i> • <i>Relevance of time of supply and time of supply for goods/ services</i> • <i>Meaning of place of supply and determination of place of supply of goods/ services</i> <p style="text-align: center;">Panel Mr. V. Lakshmikumaran Mr. Sujit Ghosh</p> <p>Chair: Hon'ble Mr. Justice Vibhu Bakhru</p>	<p style="text-align: center;">SESSION 5 <u>12:00 Noon – 01:15 PM</u></p> <p style="text-align: center;">Input Tax Credit</p> <ul style="list-style-type: none"> • <i>Input</i> • <i>Input Services</i> • <i>Capital Goods</i> • <i>Restrictions and Conditions</i> • <i>Apportionment of credit</i> <p style="text-align: center;">Panel Mr. V. Lakshmikumaran Mr. Sujit Ghosh</p> <p>Chair: Hon'ble Mr. Justice Vibhu Bakhru</p> <p style="text-align: center;">----- <u>01:15 PM - 01:30 PM</u></p> <p style="text-align: center;">Feedback of Participants</p>	