

National Judicial Academy

P-1236: National Workshop for High Court Justices on the regime of Goods and Service Tax
16th – 17th January, 2020

Programme Coordinator : Dr. Amit Mehrotra and Mr. Shashwat Gupta, Faculty

No. of Participants : 29

No. of forms received : 05

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	100.00	-	-	-
b. The subject matter of the program is useful and relevant to my work	20.00	60.00	20.00	-
c. Overall, I got benefited from attending this program	100.00	-	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	100.00	-	-	4. Whenever I get the opportunity.
e. Adequate time and opportunity was provided to participants to share experiences	60.00	40.00	-	-
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	40.00	40.00	20.00	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	100.00	-	-	-
c. Up to date	100.00	-	-	-
d. Related to Constitutional Vision of Justice	60.00	40.00	-	-

e. Related to international legal norms	20.00	80.00	-	-
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	100.00	-	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	80.00	20.00	-	-
(ii) Interactive sessions were fruitful	80.00	20.00	-	-
(iii) Audio Visual Aids were beneficial	40.00	60.00	-	-
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	80.00	20.00	100.00	-
2	60.00	40.00	100.00	-
3	100.00	-	100.00	-
4	100.00	-	100.00	-
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The Program material is useful and relevant	100.00	-	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	100.00	-	-	-
c. The content was organized and easy to follow	80.00	20.00	-	-

VIII. GENERAL SUGGESTIONS

<p>1. Three most important learning achievements of this Programme</p>	<p>1. Very educative. Great opportunity to learn from resource persons, which will be helpful whenever a case comes up before the court.</p> <p>2. Excellent overview not only of the topics but also the GST law as it stands today; Useful understanding from the point of view of the Government as well as the tax pay in respect of issues arising out of the GST law; More importantly it was helpful to appreciate the views of sisters and brothers from other high courts on similar issues arising under the GST law.</p> <p>3. 1. Got an overall constitutional perspective of GST law; 2. Got a first eye view about concept of mixed/composite supply & time/place of supply from the point of view of valuation; 3. Got to know about the nuances regarding input tax credit.</p> <p>4. 1. Co-operative federation; 2. Tax based on supply/added back; 3. Funding of taxes.</p> <p>5. As I well-practiced tax laws & yet to fit on the tax bench I am more equipped than before the session have provided a good overall knowledge of the subject.</p>
<p>2. Which part of the Programme did you find most useful and why</p>	<p>1. Session 3: Valuation, Time and Place of Supply- On valuation and supply. Gave intuitive depth onto the aspect of application of GST.</p> <p>2. In fact all the session were helpful as they give on systematic presentation of the law covering the issues currently being debated.</p> <p>3. Session 4: Input Tax Credit- The resource person had a grip on the subject matter & lot of confusion were attenuated.</p> <p>4. I found the entire programme useful as it was a new subject to me. It made me realize that GST cases would have many suggestion.</p> <p>5. The entire programme as a whole was useful. It has provided good insight into tax laws.</p>
<p>3. Which part of the Programme did you find least useful and why</p>	<p>1. The session on e-courts was very detailed then needed for high court justices.</p> <p>2. None.</p> <p>3. All the sessions were useful.</p> <p>4. N.A.</p> <p>5. None.</p>
<p>4. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. Focus more on those subjects and aspects of law that come often before the high courts.</p> <p>2. Kindly consider if NJA (through virtual mode) can make available regular interaction between sisters and brothers to discuss live issues on the subject which may be common.</p> <p>3. I think NJA is already doing a wonderful job.</p> <p>4. When resource persons explain through experience. It becomes easier to understand.</p> <p>5. In time of pandemic, visual workshop was a great effort. More people can join virtual workshop.</p>