

**NATIONAL WORKSHOP FOR HIGH COURT JUSTICES ON THE REGIME OF GOODS AND SERVICES TAX (GST)**  
**September 18-19, 2021 [P- 1259]**  
**Programme Schedule (Online Mode)**

<b>DAY 1</b>  <b>18<sup>th</sup> Sep,</b> <b>2021</b>  <b>Saturday</b>	<b>SESSION 1</b> 10:00 AM – 11:30 AM  <b>GST: Constitutional Perspectives</b>  <u>Scope of Discussion</u>  <ul style="list-style-type: none"> <li>• <i>The Constitutional Amendment</i></li> <li>• <i>Discussions on the 101<sup>st</sup> Amendment and insights into Article 246A, 269A and 279A</i></li> <li>• <i>GST: Emerging/ Evolving Constitutional Issues</i></li> </ul> <p style="text-align: center;"><u>Speakers</u>  <b>Mr. N. Venkataraman</b>  <b>Mr. Sujit Ghosh</b></p>	<b>B</b>  <b>R</b>  <b>E</b>  <b>A</b>  <b>K</b>	<b>SESSION 2</b> 12:00 PM – 1:30 PM  <b>Concept of Supply: Mixed and Composite Supply</b>  <u>Scope of Discussion</u>  <ul style="list-style-type: none"> <li>• <i>Discussions on the General Rules of Interpretation , an overview of Customs Tariff and, GST Schedules</i></li> <li>• <i>Explaining the concept along with various examples of mixed/ composite supply</i></li> </ul> <p style="text-align: center;"><u>Speakers</u>  <b>Mr. K. Vaitheeswaran</b>  <b>Mr. Sujit Ghosh</b></p>
	<b>DAY 2</b>  <b>19<sup>th</sup> Sep,</b> <b>2021</b>  <b>Sunday</b>		<b>SESSION 3</b> 10:00 AM – 11:30 AM  <b>Valuation, Time &amp; Place of Supply</b>  <u>Scope of Discussion</u>  <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>Forward &amp; Reverse Charge</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 style="text-align: center;"><u>Speaker</u>  <b>Mr. V. Lakshmikumaran</b>  <u>Chair</u>  <b>Justice Vibhu Bakhru</b></p>

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