

### Table of Content

Serial No.	Particulars	Page No.
<b>Session 1</b> <b>GST: Constitutional Perspectives</b>		
1.	Milind Kumar, <i>Constitution (101<sup>st</sup> Amendment) Act, 2016</i> , Goods and Service Tax: Law & Practice, Chapter – 3, 13 (Eastern Book Company, Pvt. Ltd., 2019)	1
2.	Karthik Sundaram, <i>‘Tax’ – Legislative Power &amp; Legislative Fields under the Constitution</i> , Tax, Constitution and the Supreme Court, Chapter- 3, 33 ( OakBridge Publishing Pvt. Ltd., 2019)	15
3.	Dr. Dipankar Debnath, <i>History of Goods and Services Tax in India in the Light of Constitutional and Legal Framework with Special Reference to Constitution (101<sup>st</sup> Amendment) Act, 2016: An Analysis</i> , 10 (1) INDIAN J.L. & Just. 118 (2019)	69
4.	Arvind P. Datar, <i>Impact of GST Laws on the Federal Structure of the Indian Constitution</i> , The Constitution at 67, 139 (Supreme Court of India: New Delhi, 2017)	80
<b>Session 2</b> <b>Concept of Supply: Mixed/ Composite Supply</b>		
1.	Milind Kumar, <i>Levy and Collection of Tax</i> , Goods and Service Tax: Law & Practice, Chapter – 11.3, 89 (Eastern Book Company, Pvt. Ltd., 2019)	90
2.	V.S. Datey, <i>Classification of Goods and Services</i> , in Taxmann’s GST Ready Reckoner, Chapter 4, 52 (Taxmann Publications (P) Ltd: New Delhi, 2017)	110
3.	Vashishta Chaudhary, Ashu Dalmia et al., <i>HSN Classification of Goods and SAC/ National Product Classification of Services (NPCS) under GST</i> , in Taxmann’s GST A Practical Approach, Chapter 8, 146 (Taxmann Publications (P) Ltd: New Delhi, 2017)	126
<b>Session 3</b> <b>Valuation, Time &amp; Place of Supply</b>		
1.	Vashishta Chaudhary, Ashu Dalmia et al., <i>Meaning, Scope and Valuation of Supply of Goods and Services</i> , in Taxmann’s GST A Practical Approach, Chapter 9, 194 (Taxmann Publications (P) Ltd: New Delhi, 2017)	153

2.	Milind Kumar, <b><i>Time and Value of Supply</i></b> , Goods and Service Tax: Law & Practice, Chapter – 11.4, 109 (Eastern Book Company, Pvt. Ltd., 2019)	167
3.	V.S. Datey, <b><i>Place of Supply of Goods or Services or Both Within India</i></b> , in Taxmann’s GST Ready Reckoner, Chapter 13, 153 (Taxmann Publications(P) Ltd: New Delhi, 2017)	183
4.	Vashishta Chaudhary, Ashu Dalmia et al., <b><i>Place of Supply</i></b> , in Taxmann’s GST A Practical Approach, Chapter 4, 70 (Taxmann Publications (P) Ltd: New Delhi, 2017)	194
5.	Vashishta Chaudhary, Ashu Dalmia et al., <b><i>Time of Supply of Goods and Services</i></b> , in Taxmann’s GST A Practical Approach, Chapter 7, 137 (Taxmann Publications (P) Ltd: New Delhi, 2017)	208
<b>Session 4 Input Tax Credit</b>		
1.	Milind Kumar, <b><i>Input Tax Credit</i></b> , Goods and Service Tax: Law & Practice, Chapter – 11.5, 125 (Eastern Book Company, Pvt. Ltd., 2019)	221
2.	V.S. Datey, <b><i>Input Service Distributor (ISD)</i></b> , in Taxmann’s GST Ready Reckoner, Chapter 11, 134 (Taxmann Publications (P) Ltd: New Delhi, 2017)	244
3.	Vashishta Chaudhary, Ashu Dalmia et al., <b><i>Outward/Inward Supply Statement, Returns and Matching of ITC Credit</i></b> , in Taxmann’s GST A Practical Approach, Chapter 10, 218 (Taxmann Publications (P) Ltd: New Delhi, 2017)	249
4.	<b><i>Input Tax Credit</i></b> in GST Case Laws Digest 318 (Taxmann Publications (P) Ltd: 2 <sup>nd</sup> edition : New Delhi, 2020)	275
<b>Judgments</b>		
1.	<i>Skill Lotto Solutions Pvt. Ltd. v. Union of India</i> 2020 SCC OnLine SC 990	349
2.	<i>Union of India and Another v. Mohit Mineral Private Ltd</i> , (2019) 2 SCC 599	436
3.	<i>Tvl. Transtonnelstroy Afcons Joint Venture v. Union of India</i> 2020 SCC OnLine Mad 2570	483
4.	<i>Material Recycling Association of India v. Union of India and Ors.</i> , R/Special Civil Application No(s). 13238 of 2018 & 13243 of 2018, Judgment dated 24.07.2020 (Gujarat High Court)	596
5.	<i>P.R. Mani Electronics v. Union of India</i> , W.P.No.8890 of 2020 and W.M.P. No. 10803 of 2020, Judgment Dated 13.07.2020 (High Court of Madras)	671
6.	<i>Mohit Minerals Pvt Ltd. v. Union of India</i> , 2020 SCC OnLine Guj 49	702
7.	<i>Nelco Limited v. Union of India</i> , 2020 SCC OnLine Bom 437	838

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

8.	<i>Refex Industries Limited v. The Assistant Commissioner of CGST &amp; Central Excise, Maraimalai Nagar Division</i> , 2020 SCC OnLine Mad 578	909
9.	<i>Mahadeo Constuction Co. v. Union of India</i> , W.P.(T) No. 3517 of 2019, Judgment Dated 21.04.2020 (High Court of Jharkhand)	920
10.	<i>VKC Footsteps India Pvt. Ltd. v. Union of India</i> , R/Special Civil Application No. 2792 of 2019, Judgment Dated 24.07.2020 (Gujarat High Court)	934
11.	<i>Atin Krishna v. Union of India</i> , P.I.L. Civil No. - 12929 of 2019, Judgment Dated 3.05.2019 (Allahabad High Court)	1039
12.	<i>Adfert Technologies Pvt. Ltd. v. Union of India</i> , CWP No.30949 of 2018(O&M), Judgment Dated 4.11.2019 (Punjab and Haryana High Court)	1054
13.	<i>Sandeep Patil v. Union of India</i> 2019 SCC OnLine Bom 2483	1092
14.	<i>Gurdeep Singh Sachar v. Union of India</i> 2019 SCC OnLine Bom 13059	1104
15.	<i>Revenue Bar Association v. Union of India</i> 2019 SCC OnLine Mad 8910	1112
16.	<i>Bai Mamubai Trust and Ors. v. Suchitra</i> 2019 SCC Online Bom 1854	1203
17.	<i>Safari Retreats Private Limited and another v. Chief Commissioner of Central Goods and Service Tax and others</i> , W.P. (C.) No. 20463 of 2018, Judgment Dated 17.04.2019 (High Court of Orissa)	1240
18.	<i>Megha Engineering &amp; Infrastructures Ltd. v. The Commissioner of Central Tax</i> , Writ Petition No.44517 of 2018, Judgment Dated 18. 04. 2019 (High court of Telangana)	1291
19.	<i>Sheen Golden Jewels (India) Private Limited v. State Tax Officer, State Goods and Service Tax Department</i> 2019 SCC OnLine Ker 973	1307
20.	<i>Siddharth Enterprises, through Partner Mahesh Liladhar Tibdewal v. Nodal Officer</i> 2019 SCC Online Guj 3711	1446
21.	<i>Magma Fincorp Limited v. State of Maharashtra</i> , 2019 Indlaw MUM 750.	1471
22.	<i>Torrent Power Limited v. Union of India</i> , R/Special Civil Application No. 5343 of 2018, Judgment Dated 19.12.2018 (High Court of Gujarat)	1476
23.	<i>Willowood Chemicals Private Limited v. Union of India</i> , R/Special Civil Application No. 4252 of 2018, Judgment Dated 19.09.2018 (High Court of Gujarat)	1526
24.	<i>JCB India Limited v. Union of India</i> 2018 SCC OnLine Bom 997	1588
25.	<i>Filco Trade Centre Private Limited v. Union of India</i> 2018 SCC OnLine Guj 1419	1673
26.	<i>M/s Radha Krishan Industries v. The State of Himachal Pradesh</i> Civil Appeal No. 1155 of 2021 Decided on 20.04.2021	1686
27.	<i>Bangalore Turf Club Limited and ors. Vs. State of Karnataka</i> (Karnataka High Court) Writ Petition No. 11168/2018 Decided on 02.06.2021	1747
28.	<i>Dharmendra M. Jani v. Union of India and Ors.</i> , W.P. No. 2031 of 2018 Judgment dated 09.06.2021 (High Court of Bombay)	1773
29.	<i>Brand Equity Treaties Limited v. Union of India</i> , W.P. (C) 11040/2018 and CM. No 42982/2018 Judgment Dated 05.05.2020 (High Court of Delhi)	1803

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

30.	<i>Cial Duty Free and Retail Services Ltd. V. Union of India</i> , W.P. (C)No. 12274 of 2020 Judgment Dated 22.09.2020 (High Court of Kerala)	1818
-----	---	------