

National Workshop for High Court Justices on the Regime of Goods and Services Tax (GST)
12th & 13th February, 2022 [P- 1282]
Programme Schedule (Online Mode)

<p align="center">DAY 1</p> <p align="center">12th Feb, 2022</p> <p align="center">Saturday</p>	<p align="center"><u>SESSION 1</u> 10:00 AM – 11:30 AM</p> <p align="center">GST: Constitutional Perspectives <u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>Deliberations on the 101st Amendment and insights into Article 246A, 269A and 279A</i> • <i>Harmonized national market vis-à-vis cooperative federalism.</i> • <i>GST: Evolving Constitutional issues</i> • <i>Doctrine of judicial deference and occupied field</i> <p align="center"><u>Speakers</u> Mr. N. Venkataraman Mr. Sujit Ghosh <u>Chair: Justice Manmohan</u></p>	B R E A K	<p align="center"><u>SESSION 2</u> 12:00 PM – 1:30 PM</p> <p align="center">Concept of Supply: Mixed and Composite Supply <u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>Discussion on the Canons of Interpretation, an overview of Customs Tariff and GST Schedules</i> • <i>Explaining the concept along with various examples of mixed/composite supply</i> • <i>Model of composite supply in relation to “two or more taxable supplies”</i> • <i>Concept of Principal supply, Predominant element, Deemed supply and Incidental & Ancillary supply</i> <p align="center"><u>Panel</u> Justice A.K. Jayasankaran Nambiar Mr. S. Ganesh</p>
<p align="center">DAY 2</p> <p align="center">13th Feb, 2022</p> <p align="center">Sunday</p>	<p align="center"><u>SESSION 3</u> 10:00 AM – 11:30 AM</p> <p align="center">Valuation, Time & Place of Supply <u>Proposed Scope of Discussion</u></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>Forward & Reverse Charge</i> • <i>Relevance of time of supply and time of supply for goods/services</i> • <i>Meaning & determination of place of supply of goods/services</i> • <i>Significance of “point of supply”</i> <p align="center"><u>Panel</u> Mr. V. Lakshmikumaran Mr. K. Vaitheeswaran</p>		<p align="center"><u>SESSION 4</u> 12:00 PM – 1:30 PM</p> <p align="center">Input Tax Credit <u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> • <i>Fundamentals</i> • <i>Input Services</i> • <i>Capital Goods</i> • <i>Restrictions and Conditions</i> • <i>Refund of utilised credit</i> <p align="center"><u>Panel</u> Justice Mohammed Shaffiq Mr. N. Venkataraman Mr. Sujit Ghosh</p>

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