

National Judicial Academy

P-1306: National Workshop for High Court Justices on the regime of Goods and Services Tax (GST)
17th – 18th September, 2022

Programme Coordinator : Ms. Shruti Jane Eusebius and Mr. Shashwat Gupta

No. of Participants : 38

| I. OVERALL | | | | |
|---|------------------------------|---------------------------|-----------------------|--|
| PROPOSITION | To a great extent (%) | To some extent (%) | Not at all (%) | Remarks |
| a. The objective of the programme was clear to me | 72.41 | 27.59 | - | 5. Solution oriented symposium would help. 11. Good. |
| b. The subject matter of the programme is useful and relevant to my work | 70.00 | 26.67 | 3.33 | 11. However, it is useful for me. |
| c. Overall, I got benefited from attending this programme | 72.41 | 27.59 | - | - |
| d. I will use the new learning, skills, ideas and knowledge in my work | 66.67 | 23.33 | 10.00 | - |
| e. Adequate time and opportunity was provided to participants to share experiences | 51.72 | 44.83 | 3.45 | 8. No. Sorry to say that interaction among panel members consumed much time rather than allowing participant judges to seek clarification of their practical problems. |
| II. KNOWLEDGE | | | | |
| PROPOSITION | To a great extent (%) | To some extent (%) | Not at all (%) | Remarks |
| The programme provided knowledge (or provided links / references to knowledge) which is: | | | | |
| a. Useful to my work | 68.97 | 31.03 | - | 9. Not dealing with GST now. 11. Good. |
| b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists) | 53.85 | 46.15 | - | - |

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| c. Up to date | 68.97 | 31.03 | - | - |
| d. Related to Constitutional Vision of Justice | 62.07 | 37.93 | - | - |
| e. Related to International Legal Norms | 46.15 | 50.00 | 3.85 | - |
| III. STRUCTURE OF THE PROGRAMME | | | | |
| PROPOSITION | Good (%) | Satisfactory (%) | Unsatisfactory (%) | Remarks |
| a. The structure and sequence of the programme was logical | 63.33 | 30.00 | 6.67 | 5. Nicely arranged. 6. Some speakers were just theoretical. 29. Topics could have been better selected. |
| b. The programme was an adequate combination of the following methodologies viz. | | | | |
| (i) Case studies were relevant | 46.43 | 53.57 | - | 8. Not much discussion. |
| (ii) Interactive sessions were fruitful | 48.15 | 48.15 | 3.70 | 8. Not much discussion. |
| (iii) Audio Visual Aids were beneficial | 54.17 | 45.83 | - | 11. No, audio visuals. |
| 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 | 50.00 | 50.0 | 56.52 | 43.48 |
| 2 | 53.85 | 46.15 | 57.14 | 42.86 |
| 3 | 53.85 | 46.15 | 52.38 | 47.62 |
| 4 | 65.38 | 34.62 | 60.00 | 40.00 |
| 5 | 56.00 | 44.00 | 57.89 | 42.11 |
| V. PROGRAMME MATERIALS | | | | |
| PROPOSITION | To a great extent (%) | To some extent (%) | Not at all (%) | Remarks |

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| a. The Programme material is useful and relevant | 65.52 | 34.48 | - | 11. Good. |
| b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area | 76.67 | 23.33 | - | 11. Good. |
| c. The content was organized and easy to follow | 72.41 | 27.59 | - | 11. Good. |

VIII. GENERAL SUGGESTIONS

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| 1. Three most important learning achievements of this Programme | <p>1. None.</p> <p>2. None.</p> <p>3. None.</p> <p>4. Overall understanding of GST.</p> <p>5. Doubts are cleared to a large extent by way of interaction.</p> <p>6. None.</p> <p>7. None.</p> <p>8. None.</p> <p>9. 1. Got an insight into the provisions of GST Act. 2. Got an insight into the working of the provisions. 3. Got an insight into the problems that the Act might throw up.</p> <p>10. None.</p> <p>11. 1. Useful for our daily work. 2. Useful for conducting court. 3. Gained some knowledge about GST.</p> <p>12. None.</p> <p>13. None.</p> <p>14. None.</p> <p>15. Educative and interactive.</p> <p>16. None.</p> <p>17. 1. Sound on fundamentals. 2. Broadening of perspectives. 3. Good interaction with colleagues dealing in the same field.</p> <p>18. All basic questions clarified; Speaker's deliberation found useful and Clear concepts & material.</p> <p>19. None.</p> <p>20. None.</p> <p>21. None.</p> <p>22. None.</p> <p>23. None.</p> |
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| | <p>24. None.</p> <p>25. Interactive. Legal reference.</p> <p>26. None.</p> <p>27. 1. Fiscal federalism. 2. Input tax. 3. Bottlenecks & Issues in Present GST Regime.</p> <p>28. 1. Practical experience shared by Resource Persons. 2. Basic interpretation of definition of the GST Act. 3. While deciding the matter it is necessary to Re-look into provisions of old regime also.</p> <p>29. 1. Good materials. 2. Very good presentation. 3. Good exposure.</p> <p>30. GST.</p> |
| <p>2. Which part of the Programme did you find most useful and why</p> | <p>1. None.</p> <p>2. None.</p> <p>3. None.</p> <p>4. Session 4: Input Tax Credit.</p> <p>5. Whole of the programme.</p> <p>6. None.</p> <p>7. None.</p> <p>8. None.</p> <p>9. All the sessions.</p> <p>10. None.</p> <p>11. Input tax credit.</p> <p>12. Session 1: Fiscal Federalism and Architecture of GST: Constitutional Perspectives; Session 4: Input Tax Credit and Session 5: Emerging Challenges in GST Regime – Clear concept given by Resource Persons.</p> <p>13. Creative programmes.</p> <p>14. Session 5: Emerging Challenges in GST Regime.</p> <p>15. Session 5: Emerging Challenges in GST Regime.</p> <p>16. None.</p> <p>17. All of them.</p> <p>18. All sessions.</p> <p>19. None.</p> <p>20. None.</p> <p>21. None.</p> <p>22. Session-5: Emerging Challenges in GST Regime- Justice A.K. Jayasankaran Nambiar.</p> <p>23. None.</p> <p>24. None.</p> <p>25. None.</p> <p>26. None.</p> <p>27. Challenges and issues in input tax credit.</p> |

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| | <p>28. Session 4: Input Tax Credit and Session 5: Emerging Challenges in GST Regime.</p> <p>29. Session 5: Emerging Challenges in GST Regime.</p> <p>30. Session 5: Emerging Challenges in GST Regime - Hon'ble Justice A.K. Jayasankaran Nambiar.</p> |
| <p>3. Does the programme need further modulations or change</p> | <p>1. None.</p> <p>2. None.</p> <p>3. None.</p> <p>4. Better to explain the concepts with example for better understanding.</p> <p>5. Can be modulated by involving the technical persons.</p> <p>6. None.</p> <p>7. None.</p> <p>8. None.</p> <p>9. There wasn't much time for questions & answers.</p> <p>10. None.</p> <p>11. None.</p> <p>12. I do not thinks so.</p> <p>13. I do not thinks so.</p> <p>14. None.</p> <p>15. Not really.</p> <p>16. None.</p> <p>17. Not really.</p> <p>18. Don't think so.</p> <p>19. None.</p> <p>20. Yes with more adequate time for deliberations.</p> <p>21. None.</p> <p>22. None.</p> <p>23. None.</p> <p>24. None.</p> <p>25. None.</p> <p>26. None.</p> <p>27. One member from Finance Ministry, Government of India and one representative of GST Council may be included in the panel of experts.</p> <p>28. 1. As such there is no end on this question; 2. So whatever present modulation the participants must appreciate.</p> <p>29. Yes, sessions should be framed as per understanding of delegates.</p> <p>30. Please try to arrange more sitting judges with expertise.</p> |
| <p>4. Kindly make any suggestions you may have on how NJA may serve you</p> | <p>1. None.</p> <p>2. None.</p> <p>3. None.</p> |

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| <p>better and make its programmes more effective</p> | <ol style="list-style-type: none"> 4. Provide lift at Guest house-I. 5. Great experience. 6. None. 7. None. 8. None. 9. A resource person from the Central/State Government- Secretary level could have given us a better impression. 10. None. 11. None. 12. None. 13. No Suggestions. 14. None. 15. Great job. 16. Keep on changing resource persons. 17. Already it is evolving. 18. Boarding & lodging needs uplift. 19. None. 20. Overall it is laudable. 21. None. 22. None. 23. None. 24. None. 25. None. 26. Ask the participants the types of cases that came before them & ask resource persons to address it rather than resource persons speaking only from their experience. 27. One member from Finance Ministry, Government of India and one representative of GST Council may be included in the panel of experts. 28. Instead of so many panelist, it's confined to two persons. 29. Programmes theme should also be decided with consultation of some of the participants. 30. Tremendous job catering to so many judges fantastic. |
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