

NATIONAL WORKSHOP FOR HIGH COURT JUSTICES ON THE REGIME OF GOODS AND SERVICES TAX (GST) [P- 1306]

17th & 18th SEPTEMBER 2022

PROGRAMME SCHEDULE

<p>DAY 1</p> <p>17th September, 2022</p> <p>(Saturday)</p>	<p>SESSION 1 10:00 AM – 11:30 AM</p> <p>Fiscal Federalism and Architecture of GST: Constitutional Perspectives</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> ❖ Fiscal Federalism. ❖ Overview of the GST Regime. ❖ GST Council: Role and Function in light of the Supreme Court judgment in <i>Union of India v. Mohit Minerals</i> (2022). <p>Mr. Kavin Gulati Mr. Sujit Ghosh</p>	<p>SESSION 2 12:00 PM – 1:30 PM</p> <p>Concept of Supply: Mixed and Composite Supply</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> ❖ Concept of Supply in GST ❖ Mixed Supply: Concept of Bundled Service ❖ Composite Supply: Concepts of Predominant Element, Principal Supply, Deemed Supply and Incidental & Ancillary Supply <p>Mr. V. Lakshmikumaran Mr. K. Vaitheeswaran</p>	<p>SESSION 3 02:30 PM – 4:00 PM</p> <p>Valuation, Time and Place of Supply</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> ❖ Value of Taxable Supply ❖ Determination of Time of Supply ❖ Interstate Transactions & Determination of Place of Supply. <p>Mr. V. Lakshmikumaran Mr. Sujit Ghosh</p>
<p>DAY 2</p> <p>18th September, 2022</p> <p>(Sunday)</p>	<p>SESSION 4 10:00 AM – 11:30 AM</p> <p>Input Tax Credit</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> ❖ Concept & Rationale of Input Tax Credit ❖ Requirements for Claiming Input Tax Credit ❖ Challenges & Issues in Input Tax Credit <p>Mr. S. Ganesh Mr. K. Vaitheeswaran Mr. Sujit Ghosh</p>	<p>SESSION 5 12:00 PM – 1:30 PM</p> <p>Emerging Challenges in GST Regime</p> <p><u>Proposed Scope of Discussion</u></p> <ul style="list-style-type: none"> ❖ Shift from a Multiple Taxation Regime to GST ❖ Potential Areas of Litigation & Adjudicatory Challenges ❖ Bottlenecks & Issues in Present GST Regime <p>Justice A.K. Jayasankaran Nambiar Mr. Kavin Gulati</p>	

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