

**NATIONAL WORKSHOP FOR HIGH COURT JUSTICES ON THE REGIME OF GOODS AND SERVICES TAX
(GST) [P-1321] (10th & 11th December, 2022)**

Academic Coordinators – Ankita Pandey & Krishna Sisodia, Faculty, NJA

PROGRAM SCHEDULE

SESSION & TIMING	THEMES	RESOURCE PERSON(S)
DAY 1 10th December, 2022 (Saturday)		
SESSION 1 10:00 AM -11:30 AM	GST: Constitutional Perspectives <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> ➤ <i>Authority to Tax and the Basis of Taxation</i> ➤ <i>101st Amendment and Dimensions of Article 246A, 269A and 279</i> ➤ <i>Insights on judgments in Mohit Minerals and Hero Honda case</i> ➤ <i>Harmonized National Market vis-à-vis Cooperative/Competitive Federalism</i> ➤ <i>Evolving Constitutional issues</i> ➤ <i>Doctrine of Judicial Deference, Occupied Field, Wide Latitude and Small Repairs</i> 	Justice A.K. Jayasankaran Nambiar Mr. N. Venkataraman
11:30 AM - 12:00 PM	Tea Break	
SESSION 2 12:00 PM - 01:30 PM	Concept of Supply: Mixed and Composite Supply <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> ➤ <i>Overview of Customs Tariff and GST Schedules</i> ➤ <i>Model of Composite Supply in relation to “Two or more Taxable Supplies”</i> ➤ <i>Principal Supply, Predominant Element, Deemed Supply and Incidental & Ancillary Supply</i> 	Justice B.D. Karia Mr. S. Ganesh
1:30 PM – 2:30 PM	Lunch Break	
SESSION 3 02:30 PM – 04:00 PM	Valuation, Time & Place of Supply <u>Proposed Scope of Discussion</u> <ul style="list-style-type: none"> ➤ <i>Section 15 of CGST Act & Valuation Rules</i> ➤ <i>Value of Taxable Supply</i> ➤ <i>Forward & Reverse Charge</i> ➤ <i>Determination of Place of Supply in Interstate Transactions</i> 	Justice B.D. Karia Mr. K. Vaitheeswaran
In House Tea		

DAY 2 11th December, 2022 (Sunday)		
SESSION 4 10:00 AM -11:30 AM	Input Tax Credit <u>Proposed Scope of Discussion</u> ➤ <i>Fundamentals of Input Tax Credit</i> ➤ <i>Eligibility Conditions for Claiming Input Tax Credit</i> ➤ <i>Refund of Unutilised Credit</i>	Justice M. Shaffiq Mr. K. Vaitheeswaran
11:30 AM - 12:00 PM	Tea Break	
SESSION 5 12:00 PM - 01:30 PM	Emerging Challenges in GST Regime <u>Proposed Scope of Discussion</u> ➤ <i>Shift from a Multiple Taxation Regime to GST: Performance and Progress</i> ➤ <i>Adjudicatory Challenges and Potential Areas of Litigation</i> ➤ <i>Valuation of GST in Online Gaming</i> ➤ <i>Exploring the possibility of GST on NFT and Cryptocurrency</i> ➤ <i>Issues in the present GST Regime</i>	Justice A.K. Jayasankaran Nambiar Mr. K. Vaitheeswaran
Feedback and Audit of the Course by Participants		
Lunch & Departure		

Academic Assistance

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