

## National Judicial Academy

**P-1367: National Workshop for High Court Justices on the Regime of Goods and Services Tax  
and other Indirect Taxes  
28<sup>th</sup> – 29<sup>th</sup> October, 2023**

**Programme Coordinator** : Dr. Sonam Jain & Prasidh Raj Singh

**No. of Participants** : 16

**No. of forms received** : 15

<b>I. OVERALL</b>				
<b>PROPOSITION</b>	<b>To a great extent (%)</b>	<b>To some extent (%)</b>	<b>Not at all (%)</b>	<b>Remarks</b>
a. The objective of the programme was clear to me	<b>80.00</b>	<b>20.00</b>	-	4. Well structured.
b. The subject matter of the programme is useful and relevant to my work	<b>80.00</b>	<b>13.33</b>	<b>6.67</b>	4. Immensely useful.
c. Overall, I got benefited from attending this programme	<b>80.00</b>	<b>20.00</b>	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	<b>86.67</b>	<b>13.33</b>	-	-
e. Adequate time and opportunity was provided to participants to share experiences	<b>80.00</b>	<b>20.00</b>	-	4. Sessions were participatory.
<b>II. KNOWLEDGE</b>				
<b>PROPOSITION</b>	<b>To a great extent (%)</b>	<b>To some extent (%)</b>	<b>Not at all (%)</b>	<b>Remarks</b>
The programme provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	<b>80.00</b>	<b>20.00</b>	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	<b>73.33</b>	<b>26.67</b>	-	-
c. Up to date	<b>86.67</b>	<b>13.33</b>	-	-

d. Related to Constitutional Vision of Justice	<b>86.67</b>	<b>13.33</b>	-	-
e. Related to International Legal Norms	<b>64.29</b>	<b>35.71</b>	-	-
<b>III. STRUCTURE OF THE PROGRAMME</b>				
<b>PROPOSITION</b>	<b>Good (%)</b>	<b>Satisfactory (%)</b>	<b>Unsatisfactory (%)</b>	<b>Remarks</b>
a. The structure and sequence of the programme was logical	<b>80.00</b>	<b>20.00</b>	-	-
b. The programme was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	<b>69.23</b>	<b>30.77</b>	-	-
(ii) Case studies were relevant	<b>92.31</b>	<b>7.69</b>	-	-
(iii) Interactive sessions were fruitful	<b>85.71</b>	<b>14.29</b>	-	-
(iv) Simulation Exercises were valuable	<b>69.23</b>	<b>30.77</b>	-	-
(v) Audio Visual Aids were beneficial	<b>78.57</b>	<b>21.43</b>	-	-
<b>IV SESSIONS WISE VETTING</b>				
<b>Parameters</b>				
<b>Session</b>	<b>Discussions in individual sessions were effectively organized</b>		<b>The Session theme was adequately addressed by the Resource Persons</b>	
	Effective and Useful (%)	Satisfactory (%)	Effective and Useful (%)	Satisfactory (%)
1	<b>100.00</b>	-	<b>100.00</b>	-
2	<b>92.86</b>	<b>7.14</b>	<b>100.00</b>	-
3	<b>92.86</b>	<b>7.14</b>	<b>100.00</b>	-
4	<b>85.71</b>	<b>14.29</b>	<b>83.33</b>	<b>16.67</b>
5	<b>92.31</b>	<b>7.69</b>	<b>100.00</b>	-
<b>V. PROGRAMME MATERIALS</b>				
<b>PROPOSITION</b>	<b>To a great extent (%)</b>	<b>To some extent (%)</b>	<b>Not at all (%)</b>	<b>Remarks</b>
a. The Programme material is useful and relevant	<b>86.67</b>	<b>13.33</b>	-	-
b. The content was updated. It reflected recent	<b>73.33</b>	<b>26.67</b>	-	-

case laws/ current thinking/ research/ policy in the discussed area				
c. The content was organized and easy to follow	<b>86.67</b>	<b>13.33</b>	-	-

<b>VIII. GENERAL SUGGESTIONS</b>	
1. Three most important learning achievements of this Programme	<p>1. Knowledge, Practical aspect &amp; implementation.</p> <p>2. Great insights and knowledge relating to GST.</p> <p>3. Making so same kindly famous.</p> <p>4. 1. Basics were clearly explained. 2. Tax laws were relevant. 3. Taxation of the areas and the judiciary expressed clearly.</p> <p>5. Got better informed &amp; apprised.</p> <p>6. <i>Session 1: GST: Constitutional Perspectives and Session 2: Concept of Supply: Mixed and Composite Supply.</i></p> <p>13. Learning &amp; enrichment.</p>
2. Which part of the Programme did you find most useful and why	<p>3. Session are-Input tax credit.</p> <p>6. <i>Session 5: Emerging Challenges in GST Regime.</i></p> <p>7. <i>Session 3: Valuation, Time &amp; Place of Supply and Session 5: Emerging Challenges in GST Regime.</i></p> <p>10. The interactive session for the understudy of intricacies &amp; provision.</p>
3. Does the programme need further modulations or change	<p>4. The programme should be more participatory as possible.</p> <p>5. Improvement is always solicited.</p> <p>7. Digital information with new development is required.</p>
4. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective	<p>3. National Judicial Academy may provide material in advance.</p> <p>4. The PPTs presentation should be provided to participants.</p> <p>7. It is necessary to add digital information for keeping aware future development.</p>