

**NATIONAL WORKSHOP FOR HIGH COURT JUSTICES ON THE REGIME OF GOODS AND SERVICES TAX  
(GST) [P-1367] (28<sup>th</sup> & 29<sup>th</sup> October, 2023)**

*Academic Coordinators – Dr. Sonam Jain & Prasadh Raj Singh, Faculty, NJA*

**PROGRAM SCHEDULE**

<b>SESSION &amp; TIMING</b>	<b>THEMES</b>	<b>PROPOSED RESOURCE PERSON(S)</b>
<b>DAY 1</b> <b>28<sup>th</sup> October, 2023 (Saturday)</b>		
<b>SESSION 1</b>  10:00 AM -11:30 AM	<b>GST: Constitutional Perspectives</b>  <u>Proposed Scope of Discussion</u>  <ul style="list-style-type: none"> <li>➤ <i>Authority to Tax and the Basis of Taxation</i></li> <li>➤ <i>101st Amendment and Dimensions of Article 246A, 269A and 279</i></li> <li>➤ <i>Insights on judgments in Mohit Minerals and Hero Honda case</i></li> <li>➤ <i>Harmonized National Market vis-à-vis Cooperative/Competitive Federalism</i></li> <li>➤ <i>Evolving Constitutional issues</i></li> <li>➤ <i>Doctrine of Judicial Deference, Occupied Field, Wide Latitude and Small Repairs</i></li> </ul>	<b>Justice A.K. Jayasankaran Nambiar</b> <b>Mr. Sujit Ghosh</b>
11:30 AM - 12:00 PM	<b>Tea Break</b>	
<b>SESSION 2</b>  12:00 PM - 01:30 PM	<b>Concept of Supply: Mixed and Composite Supply</b>  <u>Proposed Scope of Discussion</u>  <ul style="list-style-type: none"> <li>➤ <i>Overview of Customs Tariff and GST Schedules</i></li> <li>➤ <i>Model of Composite Supply in relation to “Two or more Taxable Supplies”</i></li> <li>➤ <i>Principal Supply, Predominant Element, Deemed Supply and Incidental &amp; Ancillary Supply</i></li> </ul>	<b>Justice A.K. Jayasankaran Nambiar</b> <b>Mr. Sujit Ghosh</b>
1:30 PM – 2:30 PM	<b>Lunch Break</b>	
<b>SESSION 3</b>  02:30 PM – 04:00 PM	<b>Valuation, Time &amp; Place of Supply</b>  <u>Proposed Scope of Discussion</u>  <ul style="list-style-type: none"> <li>➤ <i>Section 15 of CGST Act &amp; Valuation Rules</i></li> <li>➤ <i>Value of Taxable Supply</i></li> <li>➤ <i>Forward &amp; Reverse Charge</i></li> <li>➤ <i>Determination of Place of Supply in Interstate Transactions</i></li> </ul>	<b>Mr. V. Lakshmikumaran</b> <b>Mr. K. Vaitheeswaran</b>
<b>In House Tea</b>		

**DAY 2**  
**29<sup>th</sup> October, 2023 (Sunday)**

<b>SESSION 4</b>  10:00 AM -11:30 AM	<b>Input Tax Credit</b>  <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>	<b>Justice Mohammed Shaffiq Mr. Ramakrishnan Viraraghavan</b>
11:30 AM - 12:00 PM	<b>Tea Break</b>	
<b>SESSION 5</b>  12:00 PM - 01:30 PM	<b>Emerging Challenges in GST Regime</b>  <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>	<b>Mr. K. Vaitheeswaran Mr. Ramakrishnan Viraraghavan</b>
<b>Feedback and Audit of the Course by Participants</b>		
<b>Lunch &amp; Departure</b>		

**Academic Assistance**

Sr. No.	Name & Designation	Phone	Email id
1.	Dr. Sonam Jain, Research Fellow	7587950836	sonamjainnja@gmail.com
2.	Mr. Prasadh Raj Singh, Law Associate	9425601206	prasadhrajsingh@gmail.com

**Administrative Assistance**

Sr. No.	Name & Designation	Phone	Email id
1.	Mr. Chetan Nehete (Event Manager)	9425601233	nchetan@nja.gov.in
2.	Mr. Salman Khan (Protocol Officer)	9425601212	liaisonoffice@nja.gov.in
3.	Mr. Ranjan Verma (Manager, Hospitality)	9425648964	ranjan.verma@nja.gov.in