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3.	Arvind P. Datar, <i>Impact of GST Laws on the Federal Structure of the Indian Constitution</i> in THE CONSTITUTION AT 67, Supreme Court of India: New Delhi, 2017	
4.	R. Kavita Rao and Sacchidanada Mukherjee, <i>Decades of Indirect Tax Reforms in India- A Journey towards Goods and Services Tax (GST)</i> in EVOLUTION OF GOODS AND SERVICES TAX IN INDIA, Cambridge University Press, 2019	
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6.	Ramakrishnan Viraraghavan, <i>Interpretation of Goods and Services Tax Laws</i> in A COMPREHENSIVE COMMENTARY ON THE LAW OF GST, OakBridge Publishing Pvt. Ltd, 2023 (Chapter 2 Extracted pg. 11-19)	
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1.	<i>M/S Hero Moto Corp Ltd v. Union of India</i> , Civil Appeal No. 7405 of 2022 (Supreme Court) [<i>Promissory estoppel would not apply against the exercise of legislative powers of the State.</i>]	
2.	<i>Union of India v. Mohit Minerals Pvt. Ltd.</i> , 2022 SCC OnLine SC 657 [<i>The dual federalism model or the autonomy model views the constituting units of the Centre and States as autonomous, independent and competing units which is also termed as competitive federalism, where the constituent units 'compete' with each other. Recommendations of GST Council are not binding on the Union and States.</i>]	
3.	<i>Union of India v. VKC Footsteps</i> , (2022) 2 SCC 603 [<i>It was observed that the One Hundred and First Amendment to the Constitution is a watershed moment in the evolution of cooperative federalism. Since its origin, the Constitution contained a three-fold distribution of legislative power. Under Article 246, the subjects of legislation enumerated in the Union List of the Seventh Schedule were assigned to Parliament, those in the State List were assigned exclusively to the States and those in the Concurrent List were assigned both to Parliament and the States with precedence to Parliament under the provisions of Article 254.</i>]	
4.	<i>Skill Lotto Solutions Pvt. Ltd. v. Union of India</i> , 2021 SCC OnLine SC 990 [<i>The levy of GST on lottery, betting and gambling was upheld.</i>]	
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SESSION 2

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1.	Composite Supply in TAXMANN'S GST CASE LAWS DIGEST, Taxmann Publications (P) Ltd: 2nd edition: New Delhi, 2020
2.	Mixed Supply in TAXMANN'S GST CASE LAWS DIGEST, Taxmann Publications (P) Ltd: 2nd edition: New Delhi, 2020
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4.	V.S. Datey, Supply of Goods or Services or Both , in TAXMANN'S GST READY RECKONER, Chapter 3, Taxmann Publications (P) Ltd: New Delhi, 2017

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1.	Dharmendra M. Jani v. Union of India and Others , (2021) (5) BomCR 279 [Divergent opinion of the High Court on the constitutionality and vires of Section 13(8) (b) of the IGST Act.]
2.	Material Recycling Association of India v. Union of India , 2020 SCC OnLine Guj 3205 [Section 13(8)(b) read with section 2(13) of the IGST Act, 2017 is not ultra vires or unconstitutional.]
3.	Abbott Healthcare Private Limited v. Commissioner of State Tax , 2020 SCC OnLine Ker 24 [There was no occasion for the AAR to go into the issue of whether the supply effected was a composite supply or not and, therefore, its findings on the said issue are at any rate legally untenable – The concept of enhancement of utility of the instrument through the supply of reagents/calibrators/disposables, while relevant for the purposes of valuation of the supply of instruments, cannot be imported into the concept of composite supply under the GST Act. A distinction has to be drawn between the nature of a supply and the valuation thereof – While clubbing of two independent supplies may be resorted to for the purposes of valuation of each of those supplies, there is no scope of clubbing of two independent supplies so as to notionally alter the very nature of each of those supplies as they existed in fact, at the relevant point in time.]
4.	Bai Mamubai Trust and Ors. v. Suchitra , 2019 SCC Online Bom 1854 [The High Court interpreted Entry 5(e) of Schedule II to the CGST Act while assessing whether royalty amount collected in terms of contract by court receiver for allowing illegal possession of property would attract GST. The HC stated that an act of illegal occupation, which may be compensated in damages, would not amount to a voluntary act of granting access of the property. Such payment lacks the necessary quality of reciprocity to make it a 'supply'. Thus, the HC held that GST is not payable on damages/compensation paid for an involuntary act, i.e. a legal injury.]
5.	Safari Retreats Private Limited v. Chief Commissioner of Central Goods and Service Tax , 2019 SCC OnLine Ori 443 [The provision of Section 17(5) (d) is to be read down and the narrow restriction as imposed, reading of the provision by the Department, is not required to be accepted. The very purpose of the credit is to give benefit to the assessee. In that view of the matter, if the assessee is required to pay GST on the rental income arising out of the investment on which he has paid GST, it is required to have the ITC on the GST, which is required to pay under Section 17(5)(d) of the CGST Act. Thus it was held that ITC can be availed w.r.t GST paid on construction of immovable property which is to be let out for rent.]
6.	Torrent Power Limited v. Union of India , R/SPECIAL CIVIL APPLICATION NO. 5343 of 2018 [Charges such as an application fee, meter rent, testing fee, etc collected are part of composite supply of which principal supply is the actual supply of electricity and therefore the entire composite supply is exempt from tax under Entry 25 of Notification No.12/2017 dated 28.6.2017.]

SESSION 3

VALUATION, TIME AND PLACE OF SUPPLY

1.	Time of Supply of Goods in TAXMANN'S GST CASE LAWS DIGEST, Taxmann Publications (P) Ltd: 2nd edition: New Delhi, 2020	
2.	V.S. Datey, Time of Supply of Goods and Services , in TAXMANN'S GST READY RECKONER, Chapter 16, 198 (Taxmann Publications (P) Ltd: New Delhi, 2017)	
3.	V.S. Datey, Place of Supply of Goods or Services or Both Within India in TAXMANN'S GST READY RECKONER, Chapter 13, Taxmann Publications(P) Ltd: New Delhi, 2017	
4.	Vashishta Chaudhary et. al., Meaning, Scope and Valuation of Supply of Goods and Services in TAXMANN'S GST A PRACTICAL APPROACH, Chapter 9, Taxmann Publications (P) Ltd: New Delhi, 2017	

CASE LAW

1.	Union of India v. Mohit Minerals Pvt. Ltd. , 2022 SCC OnLine SC 657 [<i>Separate IGST on Indian importers for ocean freight against concept of "Composite Supply" and violates Section 8 CGST Act</i>]	
2.	Vodafone Idea Ltd. v. Union of India , 2022 SCC OnLine Bom 1485 [Telecom services provided to the individual subscribers of Foreign Telecom Operator (FTO) by the petitioner in India would amount to export of services and not considered as domestic supply. Therefore, refund of the IGST paid on the provision of said telecom services would be allowed.]	
3.	Cial Duty Free and Retail Services Ltd. v. Union of India , 2020 SCC OnLine Ker 18484 [<i>If the transaction of sale or purchase takes place when the goods are imported in India or they are being exported from India, no State can impose any tax thereon. All the DFSs are situated at international airports, which are beyond the customs frontiers of India. When any transaction takes place outside the customs frontiers of India, the transaction is said to have taken place outside India. High Court held that sale of goods to outbound passengers by DFSs qualify as Exports and hence, refund of ITC shall be available.</i>]	
4.	Atin Krishna v. Union of India , 2019 SCC OnLine All 7064 [<i>Supply of imported goods to and from the DFS did not cross the customs frontier and hence these supplies were an inter-state supply in accordance to Section 7 (2) of the IGST Act. Consequently, the supply wasn't liable to CGST and SGST under Section 9 of the CGST and SGST Act. It further observed that Section 7(2) read with proviso to Section 5(1) of the IGST Act stated that integrated tax on "goods imported into India" would be levied "at the point" when the duties of customs were levied on the said goods under Section 12 of the Customs Act, 1962 and at no other point. According to Section 12 of the Customs Act, duties of customs were levied on imported goods only when such goods were cleared for home consumption.</i>]	
5.	Sandeep Patil v. Union of India , 2019 SCC OnLine Bom 2483 [<i>The sale of goods from DFS located at International Airports constitutes 'export of goods' & hence, assessee is entitled to get refund of input tax credit.</i>]	

SESSION 4 INPUT TAX CREDIT

1.	Input Tax Credit in TAXMANN'S GST CASE LAWS DIGEST, Taxmann Publications (P) Ltd: 2nd edition : New Delhi, 2020	
2.	V.S. Datey, Input Tax Credit in TAXMANN'S GST READY RECKONER, Chapter 8, Taxmann Publications (P) Ltd: New Delhi, 2017)	
3.	Ramakrishnan Viraraghavan, Input Tax Credit in A COMPREHENSIVE COMMENTARY ON THE LAW OF GST, OakBridge Publishing Pvt. Ltd, 2023 (Chapter V Extracted pg. 177-212)	

CASE LAW

1.	Union of India v. Brand Equity Treaties Limited , 2022 SCC Online SC 1065 [<i>Supreme Court stayed Delhi High Court order in Brand Equity Treaties Limited v. Union of India permitting companies to claim transitional tax</i>]	
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	<i>credit.]</i>
2.	Union of India v. Filco Trade Centre (P) Ltd. , 2022 SCC OnLine SC 912 [<i>The Supreme Court directed the Goods and Service Tax Network (GSTN) to re-open the common portal for accepting form GST TRAN-1 and GST TRAN-2 from 01.09.2022 to 31.10.2022 and to further ensure that there are no technical glitches during those two months. Furthermore, jurisdictional tax authorities are directed to adjudicate claims of such transitional credit after giving the assessee an opportunity to defend its interest. The benefit of this judgement has been extended to all the asseesees and not just the asseesees who have chosen to litigate this issue.</i>]
3.	Union of India v. Bharti Airtel Limited , (2022) 4 SCC 328 [<i>Supreme court set aside the order of the Delhi High Court disallowing Bharti Airtel Rs. 923 Crore refund and rectification of Form GSTR3B from July 2017 to September 2017. It was held that rectification in Form GSTR-3B could be allowed only in the month in which the errors are noticed and not in the month to which the error/omission pertains.</i>]
4.	Union of India v. VKC Footsteps , (2022) 2 SCC 603 [<i>The Supreme Court upheld the constitutional validity of Rule 89(5) of the CGST Rules stating that there is no disharmony between Rule 89(5) of the CGST Rules and Section 54(3) of the CGST Act. In an inverted duty structure, the taxpayer shall be allowed a refund of only the input goods and not of input services.</i>]
5.	Super India Paper Products v. Union of India , 2021 SCC OnLine Del 2790 [<i>Government directed to re-open the online portal for filing TRAN-1 or accept manual return.</i>]
6.	BMG Informatics (P) Ltd. v. Union of India , 2021 SCC OnLine Gau 2570 [<i>GST can be refunded on inverted duty structures u/s 54(3) (ii) in cases where input and output supplies are the same if different tax rates were charged at different times.</i>]
7.	Tvl. Transtunnelstroy Afcons Joint Venture v. Union of India , 2020 SCC OnLine Mad 2570 [<i>Section 54(3) (ii) of the Central Goods and Services Tax Act, 2017 ('CGST Act') does not violate Article 14 of the Constitution of India. Refund is a statutory right and the extension of the benefit of refund only to the unutilised credit that accumulates on account of the rate of tax on input goods being higher than the rate of tax on output supplies by excluding unutilised input tax credit that accumulated on account of input services is a valid classification and a valid exercise of legislative power.</i>]
8.	Brand Equity Treaties Limited v. Union of India , 2020 SCC OnLine Del 1698 [<i>Rule 117 of the CGST Rules is directory in nature, as far as it prescribes the time-limit for transitioning of credit. In case the credit is not availed within the period prescribed, it would not result in the forfeiture of the rights. However, it does not imply that the availing of CENVAT credit can be in perpetuity. In absence of any specific provisions under the GST Act, the residuary provisions of the Limitation Act, the period of 3 years should be the guiding principle. Therefore, period of 3 years from the appointed date would be the maximum period for availing of transitional credit. Hence, petitioners were permitted to file Form TRAN-1 on or before 30-06-2020. The authorities were directed to either open the GST portal enabling Petitioners to file TRAN-1 electronically or to accept the same manually.</i>]
9.	Nelco Limited v. Union of India , 2020 SCC OnLine Bom 437 [<i>Bombay High Court interpreted Rule 117 of the CGST Rules as intra vires Section 140 and as imposing a reasonable time limit for availing of ITC.</i>]
10.	Refex Industries Limited v. The Assistant Commissioner of CGST & Central Excise , 2020 SCC OnLine Mad 578 [<i>It was held that interest u/s 50 of the CGST Act can be levied only on belated 'cash' component of tax and not on 'ITC' component i.e. interest cannot be levied on Gross GST Liability before adjusting ITC.</i>]
11.	Adfert Technologies Pvt. Ltd. v. Union of India , CWP No.30949 of 2018(O&M) (Decided on 04.11.2019) (P&H HC) [<i>Carry forward of unutilized pre-GST credit was allowed noting that transactional credit being a vested right cannot be denied on the ground of non-filing of TRAN -1/ incorrect filing of Tran-1.</i>]
12.	Siddharth Enterprises v. Nodal Officer , 2019 SCC Online Guj 3711 [<i>The entitlement of credit of eligible duties on the purchases made in the pre-GST regime as per the then existing CENVAT credit rules is a vested right and, therefore, it cannot be taken away by virtue of Rule 117 of the CGST Rules, 2017, with retrospective effect for failure to file the form GST Tran-1 within the due date.</i>]

13.	Willowood Chemicals Private Limited v. Union of India , 2018 SCC OnLine Guj 4833 [It was held that transitional ITC is a concession and that Rule 117 is intra vires Section 140 of the CGST Act. It was further held that the restriction under proviso to Section 140(1) of the Gujarat Goods and Services Tax Act, 2017 is constitutional as a combined reading of the relevant provisions shows that the statutory provisions do not deny the benefit of credit where necessary declarations are furnished. Thus, no existing or vested right has been taken away. The prescription of time limit within which necessary declarations must be made, is neither without authority nor unreasonable.]
14.	JCB India Limited v. Union of India , 2018 SCC OnLine Bom 997 [Section 140(3) (iv) of the Central Goods and Services Tax Act, 2017 was held constitutional. Assessee cannot pick and choose a condition for challenge by alleging that the availment is undisputedly conditional but one of the conditions having nexus with the availment is unconstitutional, arbitrary and excessive. - The right to avail transitional credit is neither indefeasible nor absolute under the existing law or in transitional arrangements set out or in the substantive provisions permitting availment of credit.]
15.	Filco Trade Centre Private Limited v. Union of India , 2018 SCC OnLine Guj 1419 [The Gujarat High Court disagreed with the decision of Bombay High Court in JCB and held Section 140(3) (iv) of the Central Goods and Services Tax Act, 2017 unconstitutional stating that the credit was a vested right which cannot be taken away and the condition imposed for availing such benefit has no rational or reasonable basis.]
16.	M/s. JKM Graphics Solutions Private Limited and Others v. Commercial Tax Officer , 2017 SCC OnLine Mad 669 [It has been held that ITC availed by the Petitioner could not have been proposed to be reversed or reversed on the ground that the selling dealer has not filed returns or paid taxes.]
17.	Arise India Ltd. v. Commissioner of Trade & Taxes , W.P. (C) 2106/2015 Decided on 26.10.2017 (Delhi HC) [Section 9(2) (g) of the DVAT Act does not make any distinction between bona fide purchasing dealer and others. The provisions should be read down whereby dealer or class of dealer shall not include a purchasing dealer who has bonafide entered into purchase transaction with validly registered selling dealer who had issued tax invoices.]
18.	Ramala Sahkari Chinni Mills Ltd. v. CCE , (2016) 7 SCC 585 [The word 'include' in statutory definitions is generally used to enlarge meaning of the preceding words and it is by way of extension and not with restriction.]
19.	Infiniti Wholesale Ltd. v. ACCT , 2014 SCC OnLine Mad 10089 [Retrospective cancellation of supplier's registration cannot affect buyer's credit.]
20.	Sri Vinayaga Agencies v. The Assistant Commissioner (CT), Chennai and Another , 2013 SCC OnLine Mad 323 [The department is not empowered under Section 19(16) of the TNVAT act, to revoke the input tax credit availed on the plea that the selling dealer has not paid the tax when the petitioner-dealer has paid tax to the selling dealer and claimed Input tax credit by way of self-assessment.]
21.	Flex Engineering Ltd v. CCE , (2012) 5 SCC 609 [The manufacturing process in the present case gets completed on testing of the said machines and hence, the afore-stated goods viz. the flexible plastic films used for testing the F&S machines are inputs used in relation to the manufacture of the final product and would be eligible for MODVAT credit under Rule 57A of the Rules.]
SESSION 5	
EMERGING CHALLENGES IN GST REGIME	
1.	M. Govinda Rao, Goods and Services Tax in India: Progress, Performance, and Prospects in STUDIES IN INDIAN PUBLIC FINANCE, Oxford, 2022.
2.	Vijay Kelkar et al, Moving Towards A World-Class GST, 2(6) Indian Public Policy Review 19 (2021)
3.	R. Kavita Rao, Goods and Services Tax - Performance and Progress in EVOLUTION OF GOODS AND SERVICES TAX IN INDIA, Cambridge University Press, 2019.

CASE LAW	
1.	Pradeep Goyal v. Union of India , 2022 SCC Online SC 949 [<i>The Supreme Court asked the Centre & GST Council to advise states to implement Digital DIN System.</i>]
2.	M/s Radha Krishan Industries v. The State of Himachal Pradesh , 2021 (6) SCC 771 [<i>Power of Provisional Attachment.</i>]
3.	Union of India v. M/s Cummins Technologies India Pvt Ltd. , 2021 SCC OnLine SC 3310 [<i>Constitutional Validity of Section 16(2) (c) of the CGST Act.</i>]
4.	Union of India v. Sapna Jain , (2021) 2 SCC 782 [<i>GST – pre arrest bail – arrest</i>]
5.	State of Uttar Pradesh v. Kay Pan Fragrance Private Limited , (2020) 5 SCC 811 [<i>It was observed that writ petitions seeking directions to release seized goods ought not to be entertained as the Act provides for a complete mechanism for release and disposal of seized goods.</i>]
6.	P.V. Ramana Reddy v. Union of India , 2019 SCC Online SC 3332 [<i>GST – power to arrest</i>]
7.	State of Maharashtra v. Gurdeep Singh Sachar , Special Leave Petition (Criminal) Diary No(s). 42282/2019 Order dated 06.03.2020 (Supreme Court) [<i>Supreme Court stayed the Bombay HC decision in Gurdeep Singh Sachar v. Union of India</i>]
8.	Gurdeep Singh Sachar v. Union of India , 2019 SCC OnLine Bom 13059 [<i>The Online Fantasy game of the fantasy game operator does not involves 'betting', 'wagering' and 'gambling' activities respectively and that online fantasy is a 'game of skill'. The acknowledgement amount (total amount staked) would qualify as an actionable claim, which is neither considered as supply of goods nor services under GST (Schedule III of the GST).</i>]
ADDITIONAL REFERENCES	
1.	Central Board of Indirect Tax & Customs, Frequently Asked Questions on Goods and Services Tax (Excerpts), 3rd Edition 2018, accessed from https://www.cbic.gov.in/resources/hdocs-cbec/gst/Final-GST-FAQ-31218.pdf
2.	Central Board of Indirect Tax & Customs, Guidelines for Launching of Prosecution under the Central Goods & Services Tax Act, 2017 - Instruction No. 04/2022-23 [GST–Investigation] dated 1st September 2022.
3.	Central Board of Indirect Tax & Customs, Guidelines for Arrest and Bail in Relation to Offences Punishable under the CGST Act, 2017, Instruction No. 02/2022-23 [GST- Investigation] dated 17th August 2022.
4.	Central Board of Indirect Tax & Customs, Guidelines on Issuance of Summons under Section 70 of the Central Goods & Services Tax Act, 2017 - Instruction No. 03/2022-23 [GST- Investigation] dated 17th August 2022.

**Judgments mentioned in the Table of Contents include citations and short notes for reference and discussion during the course of the Workshop. Please refer to the full judgment for conclusive opinion.*