

NATIONAL JUDICIAL CONFERENCE FOR HIGH COURT JUSTICES ON THE REGIME OF GOODS AND SERVICES TAX

Programme Schedule [P-1097]

27TH TO 29TH APRIL, 2018

COORDINATOR: DR. AMIT MEHROTRA, ASSISTANT PROFESSOR, NATIONAL JUDICIAL ACADEMY BHOPAL

Day 1 27th April 2018 Friday	Session 1 10:00 AM – 11:15 AM Indirect Taxes – Historical Perspective <ul style="list-style-type: none"> • <i>Need for Constitutional Amendment & Salient Features of Constitutional Amendment</i> • <i>Discussion on 101st Amendment Act, 2016 with insights into Article 246A, 269A and 279A</i> <p style="text-align: center;">Mr. D.P. Nagendra Kumar Mr. N. Venkataraman Mr. Ajay Jain</p> <p style="text-align: center;"><u>Chair</u> Justice Ruma Pal</p>	T E A B R E A K	Session 2 11:30 AM – 12:30 PM GST: Constitutional Perspective <p style="text-align: center;">Mr. V. Sridharan <u>Chair</u> Justice Ruma Pal</p> <hr style="border: 1px solid black;"/> <p style="text-align: center;"><i>(In house Tea)</i></p> <hr style="border: 1px solid black;"/> <p style="text-align: center;">12:30 PM – 1:45 PM Overview of GST Features of GST</p> <ul style="list-style-type: none"> • <i>Tax on Supply</i> • <i>Inter-State vs Intra-State</i> • <i>Credit Mechanism</i> • <i>Differential Rates</i> • <i>Valuation</i> <p style="text-align: center;">Mr. D.P. Nagendra Kumar Mr. Sujit Ghosh Mr. N. Venkataraman Mr. Ajay Jain</p> <p style="text-align: center;"><u>Chair</u> Justice Ruma Pal</p>	L U N C H B R E A K	Session 3 02:45 PM – 04:00 PM Concept of Supply <ul style="list-style-type: none"> • <i>Natural Meaning</i> • <i>Activities specified in Schedule 1</i> • <i>Activities specified in Schedule 2</i> • <i>Activities specified under Schedule 3</i> <p style="text-align: center;">Mr. Sujit Ghosh Mr. N. Venkataraman</p> <p style="text-align: center;"><u>Chair</u> Justice Ruma Pal</p>
Day 2 28th April 2018 Saturday	Session 4 10:00 AM – 11:30 AM Classification: Mixed/ Composite Supply <ul style="list-style-type: none"> • <i>Discussions on the General Rules of Interpretation, an overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules</i> • <i>Explaining the concept along with various examples of mixed/ composite supply</i> <p style="text-align: center;">Mr. V. Sridharan Mr. Sujit Ghosh</p> <p style="text-align: center;"><u>Chair</u> Justice Ruma Pal</p>	E A K	Session 5 12:00 Noon – 01:30 PM Valuation: Time & Place of Supply <ul style="list-style-type: none"> • <i>Section 15 of CGST Act & Valuation Rules</i> • <i>Concept of open market value, valuation in case of stock transfer, related parties</i> • <i>Relevance of time of supply and time of supply for goods/ services</i> • <i>Meaning of place of supply and determination of place of supply of goods/ services</i> <p style="text-align: center;">Mr. V. Sridharan Mr. Sujit Ghosh</p> <p style="text-align: center;"><u>Chair</u> Justice Ruma Pal</p>	R E A K	Session 6 02:30 PM – 04:00 PM Input Tax Credit <ul style="list-style-type: none"> • <i>Input</i> • <i>Input Services</i> • <i>Capital Goods</i> • <i>Restrictions and Conditions</i> • <i>Apportionment of credit</i> <p style="text-align: center;">Mr. V. Sridharan Mr. Sujit Ghosh</p> <p style="text-align: center;"><u>Chair</u> Justice Ruma Pal</p>

<p>Day 3</p> <p>29th April 2018 Sunday</p>	<p>Session 7 10:00 AM – 11:30 AM</p> <p>Advance Ruling Anti-profiteering</p> <ul style="list-style-type: none"> <i>Procedure of obtaining advance ruling, binding nature of advance rulings</i> <i>Anti-profiteering – concept, issues</i> <p>Justice Sanjiv Khanna Mr. Sujit Ghosh Mr. S. Ganesh</p>	<p>T E A</p> <p>B R E A K</p>	<p>Session 8 12:00 Noon – 01:30 PM</p> <p>Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism</p> <p>Justice Sanjiv Khanna Mr. S. Ganesh</p>
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- In house tea would be served at 03.30 p.m. on Day 1 and Day 2*