

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

Programme Schedule [P-1124]

05TH TO 7TH OCTOBER 2018

COORDINATOR: MS. PAIKER NASIR, FACULTY, NATIONAL JUDICIAL ACADEMY BHOPAL

<p align="center">Day 1</p> <p align="center">05th October 2018 Friday</p>	<p align="center">Session 1 10:00 AM – 11:30 AM</p> <p align="center">Indirect Taxes – Historical Perspective</p> <ul style="list-style-type: none"> <i>The Constitutional Amendment</i> <i>Discussions on the 101st Amendment and insights into Article 246A, 269A and 279A</i> <i>GST: Constitutional Perspective</i> 	<p align="center">Session 2 12:00 Noon – 01:30 PM</p> <p align="center">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 align="center">Session 3 02:30 PM – 04:00 PM</p> <p align="center">Concept of Supply</p> <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 in Schedule 3</i>
<p align="center">Day 2</p> <p align="center">06th October 2018 Saturday</p>	<p align="center">Session 4 10:00 AM – 11:30 AM</p> <p align="center">Classification: Mixed/ Composite Supply</p> <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 align="center">Session 5 12:00 Noon – 01:30 PM</p> <p align="center">Valuation: Time & Place of Supply</p> <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 align="center">Session 6 02:30 PM – 04:00 PM</p> <p align="center">Input Tax Credit</p> <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 align="center">Day 3</p> <p align="center">07th October 2018 Sunday</p>	<p align="center">Session 7 10:00 AM – 11:30 AM</p> <p align="center">Anti-profiteering</p>	<p align="center">Session 8 12:00 Noon – 01:30 PM</p> <p align="center">Demands/ Refunds Normal/Extended period of Limitation Unjust Enrichment Zero Rated Exports – Mechanism</p>	

- In house tea at 03.30 p.m. on Day 1 and Day 2*