

NATIONAL JUDICIAL ACADEMY

P-1043: National Judicial Conference for the High Court Justices on the Regime of Goods and Services Tax
08th – 10th September, 2017

Programme Coordinator : Ms. Nitika Jain, Law Associate, NJA, Bhopal
No. of Participants : 28
No. of forms received : 24

I. OVERALL				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	87.50	12.50	-	-
b. The subject matter of the program is useful and relevant to my work	70.83	29.17	-	-
c. Overall, I got benefited from attending this program	79.17	20.83	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	60.87	39.13	-	-
e. Adequate time and opportunity was provided to participants to share experiences	83.33	16.67	-	-
II. KNOWLEDGE				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	58.33	41.67	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	29.17	66.67	4.17	-
c. Up to date	56.52	43.48	-	-

d. Related to Constitutional Vision of Justice	20.83	70.83	8.33	-
e. Related to International Legal Norms	18.18	63.64	18.18	-

III. STRUCTURE OF THE PROGRAM

PROPOSITIONS	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	75.00	25.00	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Group discussions	47.62	52.38	-	-
(ii) Case Studies were relevant	50.00	-	50.00	-
(iii) Interactive sessions were fruitful	47.83	52.17	-	-
(iv) Simulation Exercises were valuable	66.67	33.33	-	-
(v) Audio Visual Aids were beneficial	47.62	47.62	4.76	-

(To be modified as per the sessions planned)

IV SESSIONS WISE VETTING

Parameters				
Session	Discussions in individual sessions were effectively organized		The Session theme was adequately addressed by the Resource Persons	
	Effective and Useful	Satisfactory	Effective and useful	satisfactory
1	73.91	26.09	82.35	17.65
2	56.52	43.48	58.82	41.18
3	42.86	57.14	56.25	43.75
4	54.55	45.45	58.82	41.18
5	50.00	50.00	70.59	29.41
6	72.73	27.27	64.71	35.29
7	54.55	45.45	62.50	37.50
8	68.18	31.82	76.47	23.53
9	76.19	23.81	76.47	23.53

V. PROGRAM MATERIALS				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
a. The Program material is useful and relevant	75.00	25.00	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	47.83	52.17	-	-
c. The content was organized and easy to follow	79.17	20.83	-	-
VIII. GENERAL SUGGESTIONS				
a. Three most important learning achievements of this Programme	<p>1. Informative; How the implementing agencies understands GST; Effect on Indian economy and beginning of new concept of relation between union and States.</p> <p>2. 1. Birds' view of GST enactment; 2. Expected litigation areas; 3. Application as the provisions.</p> <p>3. 1. Could learn the basis of GST laws, deficiencies and challenges ahead; 2. Could know the difficulties being faced in levy; 3. Still more exposure in needed to make it and user friendly.</p> <p>4. Informative.</p> <p>5. A general overview of the concept of GST; Shortcomings of the law; Central Government mind set.</p> <p>6. 1. This programme has given a bird eye view about GST era; 2. The optimistic approach by the Government and executive; 3. Their apprehensive about the judicial outreach on this Act.</p> <p>7. 1. Learnt about the provision of Act(s); 2. The difference between the old Tax regime and the GST.</p> <p>8. 1. Understanding executive point of view in bringing in read fiscal laws; 2. Insight to read permission by subject expert; 3. Interactive our doubts and learn litigation.</p> <p>9. The workshop on GST, a new enactment is a great idea and executed to perfection. The Act as it turned out to be a product of best practices from the subsutural components. The resource persons are experienced and knowledgeable. The overall view of GST is provided by the workshop.</p> <p>10. 1. Exposure to new law; 2. Interaction with Hon'ble Judges on not only GST law but other aspects as well.</p> <p>11. Interaction with departmental officers had overall facts ground disputes which have gave into GST various views available from various parts of facts.</p>			

	<p>12. Interaction with the officers who were involved in drafting or execution of GST laws was quite useful. We could share with them the areas of concern. The officers have also taken feedback wherever they found some issues, which could be resolved and result in reducing harassment of tax payers and effective implementation of GST law.</p> <p>13. 1. Programme provided general knowledge of the subject; Come to know about the views of reverse officials.</p> <p>14. 1. As a newly interacted member of the judicial fraternity I have benefited with the interaction with judges from other courts; 2. Introduction to the new law and concepts involved.</p> <p>15. I benefited a lot interact programme in the following manner- 1. The programme learned my ideas on GST. (i) So also the gray areas; (ii) The defect in session and required to be addresses.</p> <p>16. None.</p> <p>17. 1. To know the objects/objective of the GST regime; 2. That the tax administrations of the States and Centre are on the same page; 3. Interact of the State and Central revenues.</p> <p>18. It is on important learning achievement of the some new/combo of the indirect tax law mainly on suffering to important provisions and gray areas came for discussion.</p> <p>19. It was an eye-opener so far as learning a new Tax legislation.</p> <p>20. Got to know the fundamentals of new regime of taxation.</p> <p>21. Participant did not comment.</p> <p>22. Understanding CGST & IGST; Constitutional validity; Disputes redressal.</p> <p>23. 1. Introduction of a New law; 2. The comparison between the old law & new law; 3. The problem areas well highlighted.</p> <p>24. Participant did not comment.</p>
<p>b. Which part of the Programme did you find most useful and why</p>	<p>1. All in the field of taxation.</p> <p>2. Session 1: GST: Economic Policy Bases; Federal experiences elsewhere and Navigating the Shift in India; Session 8: Potential Areas of Conflict & Litigation under GST.</p> <p>3. All sessions were equally satisfactory.</p> <p>4. Session 1: GST: Economic Policy Bases; Federal experiences elsewhere and Navigating the Shift in India; Session 5: Administering GST: Inspection, Search, Seizure & Arrest; Adjudication, Demand & Recovery; Session 6: Administering GST: Offences, Penalties, Prosecution & Compounding and Session 7: Administering GST: Dispute Resolution - Appeal & Revision.</p> <p>5. Session 1: GST: Economic Policy Bases; Federal experiences elsewhere and Navigating the Shift in India; Session 2: Constitutional Evolution: Levy & Collection</p>

	<p><i>of taxes; Pre and Post GST; Session 3: Overview of GST Legislation (CGST, IGST & SGST); Session 4: Comparative Analysis of Concepts: GST vis-à-vis Central Excise, Service Tax & VAT- Had an overview of the system and learned about the changes.</i></p> <p>6. All, each of the resource persons fairly gave an impartial view on the new enactment.</p> <p>7. I think, all the session.</p> <p>8. Knowing background of GST legislation and constitutional evaluation.</p> <p>9. Participant did not comment.</p> <p>10. The entire programme was educative and very useful to gain bird-eye view on this new tax regime.</p> <p>11. <i>Session 2: Constitutional Evolution: Levy & Collection of taxes; Pre and Post GST.</i></p> <p>12. Participant did not comment.</p> <p>13. <i>Session 8: Potential Areas of Conflict & Litigation under GST- may be more useful in practice.</i></p> <p>14. <i>Session 5: Administering GST: Inspection, Search, Seizure & Arrest; Adjudication, Demand & Recovery; Session 6: Administering GST: Offences, Penalties, Prosecution & Compounding and Session 7: Administering GST: Dispute Resolution.</i></p> <p>15. <i>Session 1: GST: Economic Policy Bases; Federal experiences elsewhere and Navigating the Shift in India.</i></p> <p>16. The slide show & discussions.</p> <p>17. The presentations.</p> <p>18. This sensitization by the respective executive heads is also relevant is now known to have the basics.</p> <p>19. Interactive sessions. It really cleared many doubts that I had in my mind.</p> <p>20. Find day session was good 1st session of day on was equally good.</p> <p>21. The interaction of the Hon'ble Director only providing our sessions, I found most useful.</p> <p>22. Potential areas of conflict; Constitutional evolution.</p> <p>23. Constitutional evaluation.</p> <p>24. Participant did not comment.</p>
<p>c. Which part of the Programme did you find least useful and why</p>	<p>1. Participant did not comment.</p> <p>2. <i>Session 3: Overview of GST Legislation (CGST, IGST & SGST); Session 4: Comparative Analysis of Concepts: GST vis-à-vis Central Excise, Service Tax & VAT;</i></p>

	<p><i>Session 5: Administering GST: Inspection, Search, Seizure & Arrest; Adjudication, Demand & Recovery.</i></p> <p>3. Nil</p> <p>4. <i>Session 3: Overview of GST Legislation (CGST, IGST & SGST).</i></p> <p>5. <i>Session 8: Potential Areas of Conflict & Litigation under GST-</i> Since this session was purely hypothetically oriented.</p> <p>6. None</p> <p>7. None</p> <p>8. Deliberation and interaction between judiciary and executive on hypothetical issues of constitutional validity of constitutional and statutory laws.</p> <p>9. Participant did not comment.</p> <p>10. NA</p> <p>11. None</p> <p>12. Participant did not comment.</p> <p>13. Participant did not comment</p> <p>14. Other session on day one for reason of having not got an opportunity to understand a section with analysis/comparison of old and new law.</p> <p>15. <i>Session 2: Constitutional Evolution: Levy & Collection of taxes; Pre and Post GST.</i></p> <p>16. Simple repeat of the sections.</p> <p>17. Participant did not comment.</p> <p>18. Participant did not comment.</p> <p>19. None as such.</p> <p>20. <i>Session 5: Administering GST: Inspection, Search, Seizure & Arrest; Adjudication, Demand & Recovery; Session 6: Administering GST: Offences, Penalties, Prosecution & Compounding and Session 7: Administering GST: Dispute Resolution-</i> like overlapping could have been dubbed into one session only session there also has least useful.</p> <p>21. Participant did not comment.</p> <p>22. Comparative analysis of GST vs Central excise, Service Tax & VAT.</p> <p>23. Appeal and revision; Already widely litigated.</p> <p>24. Participant did not comment.</p>
<p>d. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. Experts on judicial may also be invited to address on the issues.</p> <p>2. Participant did not comment.</p> <p>3. Everything is find; No suggestions.</p> <p>4. Reading material should be brief.</p> <p>5. I think the entire programme should be more example based.</p>

	<p>6. Excellently organized. 'Keep it up'.</p> <p>7. This kind of programmes must be organized more frequently.</p> <p>8. I would suggest that Academic exercise ordinarily, should be with required to administration of justice.</p> <p>9. Participant did not comment.</p> <p>10. Participant did not comment.</p> <p>11. If it can be ensured that the material of Resource Person are not over to fling.</p> <p>12. Should have more programmes where we have interaction with other Stake holders.</p> <p>13. Some programme can be organize relating to better work management of time management so that efficiency in administration of justice can be enhanced.</p> <p>14. Participant did not comment.</p> <p>15. The programme be organized to address the problem/litigation that is likely to arise.</p> <p>16. No suggestions.</p> <p>17. Impressive already.</p> <p>18. Participant did not comment.</p> <p>19. My suggestion is to have more and more programmes on the most affected areas of the high court subject wise in the various high court.</p> <p>20. Nothing specific.</p> <p>21. Participant did not comment.</p> <p>22. None.</p> <p>23. Study material could be made available & weeks before programme.</p> <p>24. Participant did not comment.</p>
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