

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

**Programme Schedule [P-1124]**

**05<sup>TH</sup> TO 07<sup>TH</sup> OCTOBER 2018**

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

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| <b>Day 1</b><br><br><b>05<sup>th</sup> October 2018</b><br><b>Friday</b>   | <b>Session 1 [10:00 AM – 11:15 AM]</b><br><br><b>Indirect Taxes – Historical Perspective</b><br><br><ul style="list-style-type: none"> <li><i>The Constitutional Amendment</i></li> <li><i>Discussions on the 101<sup>st</sup> Amendment and Insights into Article 246A, 269A and 279A</i></li> </ul> <p align="center"> <b>Mr. D.P. Nagendra Kumar</b><br/> <b>Mr. V. Sridharan</b><br/> <b>Mr. Ajay Jain</b><br/> <b>Mr. K. Vaitheeswaran</b> </p> | <b>T</b><br><b>E</b><br><b>A</b>                         | <b>Session 2 [11:30 AM – 12:30 PM]</b><br><br><b>GST: Constitutional Perspective</b><br><br><p align="center"><i>Mr. V. Sridharan</i></p>   | <b>L</b><br><b>U</b><br><b>N</b><br><b>C</b><br><b>H</b> | <b>Session 3 [ 03:00 PM – 04:30 PM]</b><br><br><b>Classification: Mixed/ Composite Supply</b><br><br><ul style="list-style-type: none"> <li><i>Discussions on the General Rules of Interpretation, An Overview of the Customs Tariff and HSN Explanatory Notes, GST Schedules</i></li> <li><i>Explaining the concept along with various examples of mixed/ composite supply</i></li> </ul> <p align="center"><i>Mr. V. Sridharan</i></p>        |
|  |  |  | <p align="center"><i>(In house Tea)</i></p>   |  | <p align="center"><b>12:30 PM – 02:00 PM</b></p> <p align="center"><b>Overview of GST Features of GST</b></p> <ul style="list-style-type: none"> <li><i>Tax on Supply</i></li> <li><i>Inter-State vs Intra-State</i></li> <li><i>Credit Mechanism</i></li> <li><i>Differential Rates</i></li> <li><i>Valuation</i></li> </ul> <p align="center"> <b>Mr. D.P. Nagendra Kumar</b><br/> <b>Mr. Ajay Jain</b><br/> <b>Mr. K. Vaitheeswaran</b> </p> |
| <b>Day 2</b><br><br><b>06<sup>th</sup> October 2018</b><br><b>Saturday</b> | <b>Session 4 [09:30 AM – 10:30 AM]</b><br><br><b>Concept of Supply</b><br><br><ul style="list-style-type: none"> <li><i>Natural Meaning</i></li> <li><i>Activities specified in Schedule 1</i></li> <li><i>Activities specified in Schedule 2</i></li> <li><i>Activities specified in Schedule 3</i></li> </ul> <p align="center"><i>Mr. Sujit Ghosh</i></p>   | <b>B</b><br><b>R</b><br><b>E</b><br><b>A</b><br><b>K</b> | <b>Session 5 [11:00 AM – 12:00 Noon]</b><br><br><b>Valuation: Time &amp; Place of Supply</b><br><br><ul style="list-style-type: none"> <li><i>Section 15 of CGST Act &amp; Valuation Rules</i></li> <li><i>Concept of open market value, valuation in case of stock transfer, related parties</i></li> <li><i>Relevance of time of supply and time of supply for goods/ services</i></li> <li><i>Meaning of place of supply and determination of place of supply of goods/ services</i></li> </ul> <p align="center"><i>Mr. N. Venkataraman</i></p> | <b>B</b><br><b>R</b><br><b>E</b><br><b>A</b><br><b>K</b> | <b>Session 6 [02:30 PM – 04:30 PM]</b><br><br><b>Emerging/ Evolving Constitutional Issues</b><br><br><p align="center"><i>Mr. N. Venkataraman</i></p>   |
|  |  |  | <p align="center"><i>(In house Tea)</i></p>   |  |   |

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| <b>Day 3</b><br><br><b>07<sup>th</sup></b><br><b>October</b><br><b>2018</b><br><b>Sunday</b> | <u>Session 7 [10:00 AM – 11:00 AM]</u><br><br><b>Anti-profiteering</b><br><br><i>Mr. S. Ganesh</i><br><i>Mr. Vikram Nankani</i><br><i>Mr. Sujit Ghosh</i> | <b>T</b><br><b>E</b><br><b>A</b><br><br><b>B</b><br><b>R</b><br><b>E</b><br><b>A</b><br><b>K</b> | <u>Session 8 [11:30 AM – 12:30 PM]</u><br><br><b>Demands/ Refunds</b><br><b>Normal/Extended period of Limitation</b><br><b>Unjust Enrichment</b><br><b>Zero Rated Exports – Mechanism</b><br><br><i>Mr. S. Ganesh</i><br><i>Mr. Vikram Nankani</i><br><i>Mr. Sujit Ghosh</i> |
|  |   |  | <b>12:30 PM – 01:30 PM</b><br><br><b>General Interactive Session with Resource Persons</b>   |

- *In house tea at 04.00 p.m. on Day 1 and at 3:30 on Day 2*