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# 6 Day Workshop on GST Dispute Mechanism

(Strategies & Advocacy)

An Initiative by GST & Indirect Taxes Committee  
&  
Committee for Members in Practice



**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament)



## About the 6 Day Workshop



The Workshop on GST Dispute Mechanism is designed to address jurisprudential insights needed by Chartered Accountants (CAs) who are professionally engaged in:

- a) **Advising taxpayers in connection with Departmental proceedings;**
- b) **Drafting responses to pre-notice communications, demand notices and appeals;**
- c) **Representing clients in Pre-adjudication, Adjudication, Appellate and Revisionary Proceedings.**

Members with keen interest in GST litigation are encouraged to join this Workshop. A prior study of relevant statutory provisions will help in actively engaging with faculty and getting maximum benefit out of the deliberations.

The workshop is a specialized training program jointly organized by the GST & Indirect Taxes Committee (GST & IDTC) and the Committee for Members in Practice (CMP) of ICAI. The Workshop covers key aspects such as Litigation Readiness, Drafting Reply to Show Cause Notices (SCNs), Adjudication Processes, Appellate Proceedings, and Writ Petitions. Through a mix of technical sessions, case studies, drafting exercises, and mock hearings, participants will gain practical insights into procedural laws, advocacy skills as well as their ethical responsibilities.

The Workshop follows a structured approach, beginning with foundational topics such as the role of CAs in litigation and responding to Departmental communications, progressing to drafting replies, representing clients before Adjudicating Officers, and Appellate Authorities, and culminates in advanced Litigation Strategies, Suo-motu Revisions and Representation before Revisionary Authority and GST Appellate Tribunal (GSTAT). The last day features Mock Tribunal sessions, providing hands-on exposure to real-world litigation scenarios. Guided by expert faculty and driven by interactive learning, this Workshop equips CAs with the skills to confidently handle GST disputes, ensure compliance, and effectively represent their clients.



# Benefits of the Workshop



## Practical Hands-on Learning

Participate in case studies, drafting exercises & mock hearings to build confidence and practical skills.

## Emphasis on Ethical & Professional Conduct

Learn to uphold the highest standards of ethics and professionalism while representing Clients before Authorities.

## Expert-Led Sessions

Seasoned professionals share real-life insights, legal strategies and best practices.

## Skill Enhancement

Sharpen your expertise in handling Adjudication, Appeal drafting, Advocacy & Client representation.

## End-to End GST dispute resolution

Gain comprehensive knowledge of GST litigation process, from responding to pre-SCN intimations to navigating Appellate Proceedings.

## Tech & Compliance Readiness

Training on digital tools essential for online filing, documentation & virtual hearings.









This program empowers CAs with legal, procedural, and advocacy skills to handle GST disputes confidently, ensuring professional excellence and compliance with regulatory requirements.



# Learning Grid for the 6-Day Workshop








## Learning Grid

Day	Module	Key Learning Areas	Learning Outcomes
	Foundations of GST Disputes & Role of CAs 	<ul style="list-style-type: none"> <li>Readiness for handling disputes: knowledge, resources, and use of technology.</li> <li>Legal authority and ethical responsibilities of CAs.</li> <li>Common errors in tax litigation and professional conduct.</li> </ul>	<ul style="list-style-type: none"> <li>Understand the role and limitations of CAs in GST disputes.</li> <li>Learn best practices for compliance and correspondence with tax authorities.</li> </ul>
	Understanding GST Investigations & Show Cause Notices (SCNs) 	<ul style="list-style-type: none"> <li>Enquiry process, data analytics, DGARM and EWB reports.</li> <li>Various types of GST proceedings (Sections 61, 62, 63, 64, 65, 71, 73, 74 of the CGST Act, 2017).</li> <li>Summons procedures, compliance requirements, and legal responses.</li> <li>Structure and approach to handling SCNs.</li> </ul>	<ul style="list-style-type: none"> <li>Develop skills to handle tax inquiries and investigations.</li> <li>Learn to identify actionable causes and evaluate the quality and sufficiency of evidence.</li> </ul>
	Case Studies & Adjudication Process 	<ul style="list-style-type: none"> <li>Analysis of real-life SCNs: upheld vs. dropped cases.</li> <li>Key issues: sale vs. transfer, lease vs. license, credit ineligibility.</li> <li>Types of adjudication orders and penalties.</li> </ul>	<ul style="list-style-type: none"> <li>Analyse SCN outcomes and underlying legal reasoning.</li> <li>Understand adjudication mechanisms and procedural compliance.</li> </ul>
	Drafting Replies in Pre-Notice & Adjudication Proceedings 	<ul style="list-style-type: none"> <li>Drafting responses to notices such as pre-registration, cancellation of registration, and e-way bill violations.</li> <li>Common drafting errors and best practices.</li> <li>Burden of proof and evidentiary standards in adjudication.</li> </ul>	<ul style="list-style-type: none"> <li>Enhance drafting skills for effective replies.</li> <li>Learn to identify and challenge defective notices and orders.</li> </ul>







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Day	Module	Key Learning Areas	Learning Outcomes
	Drafting Replies in Post-Notice Proceedings & Representation 	<ul style="list-style-type: none"> <li>Approaches to demands under Sections 63, 64, 73, 74, 76, and penalties under Sections 122 to 127.</li> <li>Cross-examination techniques, use of legal precedents, and rebuttal strategies.</li> <li>Scope and limits of rectification under section 161 and its impact on appeal timelines.</li> </ul>	<ul style="list-style-type: none"> <li>Improve representation skills before adjudicating officers.</li> <li>Develop competence in handling different types of adjudication orders.</li> </ul>
	Appeal Preparation 	<ul style="list-style-type: none"> <li>Strategies for preparing first appeals: limitation, condonation, and documentation.</li> <li>Presentation techniques: virtual vs. physical hearings.</li> <li>Understanding timelines, service of orders, and pre-deposit conditions.</li> </ul>	<ul style="list-style-type: none"> <li>Develop procedural readiness for filing first appeals.</li> <li>Understand legal timelines, service requirements, and supporting documentation needed before drafting.</li> </ul>
	First Appeal Drafting & Representation before First Appellate Authority 	<ul style="list-style-type: none"> <li>Drafting appellate documents: statement of facts, grounds of appeal, and prayers.</li> <li>Limits of appellate authorities: remand powers and refund of pre-deposit.</li> <li>Role of evidence and legal arguments in appellate hearings.</li> </ul>	<ul style="list-style-type: none"> <li>Learn to draft legally sound and structured appellate submissions.</li> <li>Develop a strategic approach for effective appellate representation.</li> </ul>

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 DAY 5	Revisions, GST Appellate Tribunal (GSTAT), & Writs 	<ul style="list-style-type: none"><li>• Understanding revision proceedings and testing of jurisdiction.</li><li>• Drafting appeals to GSTAT: procedural requirements and limitations.</li><li>• Filing writ petitions before the High Court: scope, benefits, and strategy.</li></ul>	<ul style="list-style-type: none"><li>✓ Learn to navigate revision and GSTAT proceedings effectively.</li><li>✓ Understand when and how to file writ petitions in GST disputes.</li></ul>
 DAY 6	Mock Tribunal & Practical Case Handling 	<ul style="list-style-type: none"><li>• Mock tribunal simulation with faculty-led feedback.</li><li>• Preparing and presenting arguments in simulated appeal hearings.</li><li>• Understanding tribunal decorum, legal submissions, and counter arguments.</li></ul>	<ul style="list-style-type: none"><li>✓ Gain hands-on experience in GST tribunal proceedings.</li><li>✓ Build confidence in handling real-world litigation scenarios.</li></ul>

# Who should attend this Program?

Members of ICAI  
in the Following  
Roles:

## Practicing Chartered Accountants (CAs)

Engaged in handling GST Audit, Inspection, Adjudication, Appellate matters on behalf of clients.

1

## Corporate Tax Teams & Legal Professionals

In-house tax professionals and legal teams handling GST Litigation, Adjudication etc

2



**30 CPE  
hours**



**Fees  
₹ 10,000+  
GST**

## At the Helm:



**CA. Charanjot Singh Nanda**  
President



**CA. Prasanna Kumar D**  
Vice President



**CA. Rajendra Kumar P**  
Chairman, GST & IDTC



**CA. Madhukar  
Narayan Hiregange**  
Chairman, CMP



**CA. Umesh Ramnarayan  
Sharma**  
Vice-Chairman, GST & IDTC



**CA. Satish Kumar Gupta**  
Vice-Chairman, CMP



**GST & Indirect Tax Committee**  
**Committee for Members in Practice**  
**The Institute of Chartered Accountants of India**  
**ICAI BHAWAN, A-29, Sector - 62, Noida - 201309 (Uttar Pradesh)**  
Phone No. (0120) 3045954 | Email Id : [cmp@icai.in](mailto:cmp@icai.in) / [gst@icai.in](mailto:gst@icai.in)