



G S T

Workshop on GST Dispute Mechanism

(Strategies & Advocacy)

An Initiative by GST & Indirect Taxes Committee
in collaboration with
Members in Practice Committee



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



ABOUT THE PROGRAMME

The 6-day GST litigation course is designed to address jurisprudential insights needed by CAs who are professionally engaged to:

- a) Advise and prepare taxpayers about approach to participating in departmental inquiry;
- b) Draft objections to pre-notice to intimations, notices of demand and appeal.
- c) Represent taxpayers in pre adjudication, adjudication, first appellate, Tribunal and revisionary proceedings.

All who are enthusiastic about GST litigation are welcome to join this course. Your prior study of relevant statutory provisions will help better engage with Master Trainers and benefit from teaching points that ICAI has advised them to bring to the deliberations.

The **Course** is a specialized training program is jointly organized by the **Indirect Taxes Committee (ITDC) of ICAI and the Committee for Members in Practice (CMP) of ICAI**. This programme will help **Chartered Accountants (CAs)** to develop expertise in handling GST disputes, adjudication, and appellate procedures. The course covers key aspects such as **litigation readiness, drafting show cause notices (SCNs), adjudication processes, first appeals, GST Appellate Tribunal (GSTAT) proceedings, and writ petitions**. Through a mix of **case studies, drafting exercises, and mock hearings**, participants gain practical insights into procedural laws, ethical responsibilities, and advocacy skills. This course would be helpful for the practitioners with **at least 1 Year of IDT experience**.



The program follows a **structured approach**, beginning with foundational topics like the **role of CAs in litigation and handling tax authority inquiries**, progressing to **drafting replies, representation before adjudicating officers, and appellate authorities**, and culminating in **advanced litigation strategies, suo motu revisions, and GSTAT representation**. The final day features **mock tribunal sessions**, providing hands-on exposure to real-world litigation scenarios. With **expert faculty guidance and interactive learning**, this course empowers CAs to confidently **navigate GST disputes, ensure compliance, and effectively represent clients**.

The **CMP Committee** focuses on **empowering CAs in practice** with industry-relevant skills, while the **ITDC Committee** ensures that the program is aligned with **evolving indirect tax laws and procedural updates**.

This collaboration between ITDC and CMP underscores ICAI's commitment to **providing high-quality, practice-oriented training**, enabling CAs to **confidently navigate complex GST disputes and serve their clients with professional excellence**.

Benefits of the Program



Comprehensive GST Dispute Training

Covers end-to-end GST dispute resolution, from SCNs to appellate proceedings.

Tech & Compliance Readiness

Training on digital tools for online filing, documentation & hearings

Hands-on Learning

Case studies, drafting exercises & mock hearings for practical application

Expert-Led Sessions

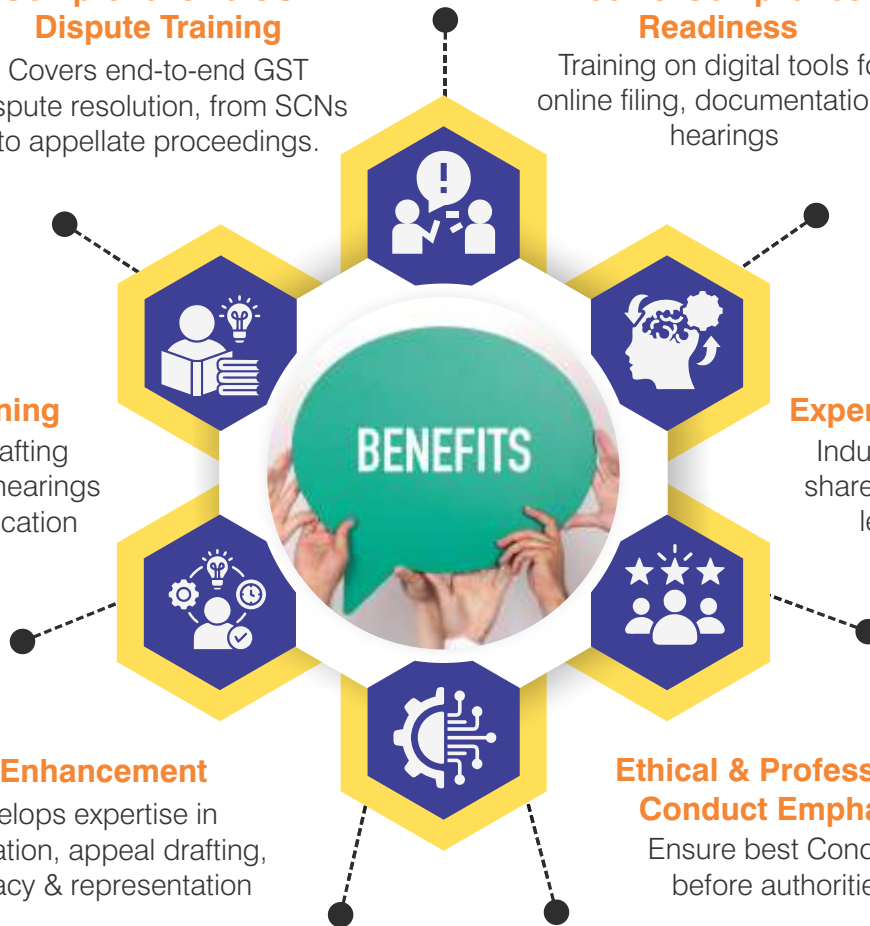
Industry professionals share real-life insights & legal strategies

Skill Enhancement

Develops expertise in adjudication, appeal drafting, advocacy & representation

Ethical & Professional Conduct Emphasis

Ensure best Conduct before authorities









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 GST Demands & Appellate Remedies Workshop



This structured **6-day program**, organized in collaboration with the **CMP and ITDC Committees of ICAI**, equips Chartered Accountants (CAs) with in-depth knowledge and practical skills for handling **GST disputes, demands, appeals, and representation before tax authorities and tribunals**.









Learning Grid

Day	Module	Key Learning Areas	Learning Outcomes
	Foundations of GST Disputes & Role of CAs 	<ul style="list-style-type: none"> - Readiness for handling disputes: knowledge, resources, technology. - Legal authority & ethical responsibilities of CAs. - Common errors in tax litigation & professional conduct. 	<ul style="list-style-type: none"> ✓ Understand the role & limitations of CAs in GST disputes. ✓ Learn best practices for compliance & correspondence with tax authorities.
	Understanding GST Investigations & Show Cause Notices (SCNs) 	<ul style="list-style-type: none"> - Enquiry process, data analytics, DGARM & EWB reports. - Various types of GST proceedings (sections 61, 62, 64, 73, 74). - Summons procedures, compliance & legal responses. 	<ul style="list-style-type: none"> ✓ Develop skills to handle tax inquiries & investigations. ✓ Learn to draft and respond effectively to SCNs.
	Case Studies & Adjudication Process 	<ul style="list-style-type: none"> - Real-life SCN case analysis: upheld vs. dropped cases. - Key issues: sale vs. transfer, lease vs. license, credit ineligibility. - Different types of adjudication orders & penalties. 	<ul style="list-style-type: none"> ✓ Analyze SCN case outcomes & legal reasoning. ✓ Understand adjudication mechanisms & procedural compliance.
	Drafting Replies in Pre-Notice & Adjudication Proceedings 	<ul style="list-style-type: none"> - Crafting responses to pre-registration & cancellation notices. - Common drafting errors & best practices. - Burden of proof & quality of evidence in adjudication. 	<ul style="list-style-type: none"> ✓ Enhance drafting skills for effective replies. ✓ Learn how to challenge defective notices & orders.



Learning Grid for the 6-Day GST Demands & Appellate Remedies Workshop

Learning Grid

Day	Module	Key Learning Areas	Learning Outcomes
 DAY 3	Appeal Preparation & Representation 	<ul style="list-style-type: none"> - Strategies for preparing first appeals: limitation, condonation, documentation. - Virtual vs. physical hearing presentation techniques. - Cross-examination, legal precedents & rebuttal strategies. 	<ul style="list-style-type: none"> ✓ Gain expertise in appeal drafting & procedural rules. ✓ Improve representation skills before adjudicating officers.
 DAY 4	Advanced Appeal Drafting & Tribunal Representation 	<ul style="list-style-type: none"> - Drafting appellate documents: statements, grounds, prayers. - Limits of appellate authorities: remand, refund of pre-deposit. - Role of evidence & legal arguments in appeal hearings. 	<ul style="list-style-type: none"> ✓ Learn to draft legally sound & structured appellate submissions. ✓ Develop a strategic approach for appeal representation.
 DAY 5	Suo Motu Revisions, GST Appellate Tribunal (GSTAT) & Writs 	<ul style="list-style-type: none"> - Understanding SMR proceedings & jurisdiction testing. - Drafting appeals to GSTAT: procedural rules & limitations. - Filing writ petitions in High Court: scope & benefits. 	<ul style="list-style-type: none"> ✓ Learn to navigate SMR & GSTAT proceedings. ✓ Understand when & how to file writ petitions for GST disputes.
 DAY 6	Mock Tribunal & Practical Case Handling 	<ul style="list-style-type: none"> - Mock tribunal simulations with faculty-led evaluations. - Preparing & presenting arguments in simulated appeal hearings. - Tribunal decorum, legal submissions & counterarguments. 	<ul style="list-style-type: none"> ✓ Gain hands-on experience in GST tribunal proceedings. ✓ Develop confidence in real-world litigation scenarios.

Who should attend this Program?



Members of ICAI
in the Following
Roles:

Practicing CAs

The ones who handle GST compliance, assessments, litigation, and appellate matters for clients

1

Finance & Accounts Professionals

CFOs, Finance Managers, and Accountants responsible for managing GST notices, demands, and tax litigation.

2

Corporate Tax Teams & Legal Professionals

In-house tax and legal teams handling GST assessments, tax disputes, and regulatory compliance.

3

Audit Professionals

CAs specializing in GST audits, assessments, and departmental proceedings.

4



2025



Venue



36
hours



₹ 15000+
GST (Metro Cities)

₹ 13500+
GST
(Non Metro Cities)

At the Helm:



CA. Prasanna Kumar D
President



CA. Mangesh P. Kinare
Vice President



CA. Umesh Ramnarayan Sharma
Chairman, IDTC



CA. Rajendra Kumar P
Vice Chairman, IDTC



CA. Madhukar Narayan Hiregange
Chairman, MPC



CA. Chandrashekhar Vasant Chitale
Vice Chairman, MPC

GST & Indirect Taxes Committee

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**The Institute of Chartered
Accountants of India**

GST & Indirect Tax Committee

Members in Practice Committee (MPC)

The Institute of Chartered Accountants of India

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