



GSTART

GST – From Adjudication to Representation & Tribunal Practice Level - I

18 CPE
Hrs.

₹ Fees
3000/-
+GST

GST APPELLATE TRIBUNAL

The **GST & Indirect Taxes Committee** and **Members in Practice Committee** are pleased to launch **GSTART**, a structured and practice-oriented **Two-Level** workshop designed to develop comprehensive expertise in **GST litigation and representation**.

Level I (3 Days Workshop)

- ✓ Lifecycle of GST disputes – initiation to adjudication
- ✓ SCNs – understanding & effective reply drafting
- ✓ Adjudication & appeals – procedures and preparation
- ✓ Introduction to GSTAT and its processes
- ✓ Ethics & professional conduct in litigation
- ✓ Practical exposure through guided sessions and mock tribunal exercises

GSTART : Level-1 (Program Schedule)

DAY-1

Session	Description
1st	<p>Role of Chartered Accountants in GST Litigation</p> <ul style="list-style-type: none"> ➤ Readiness for litigation: <ul style="list-style-type: none"> ◆ Having books and access to contracts and resources; ◆ Acquiring knowledge, updation and continuous learning; ◆ Embracing technology ➤ Legal authority and limited liability of CA ➤ Authorship and answerability to positions taken ➤ Correspondence with tax authorities: <ul style="list-style-type: none"> ◆ Original material submission by taxpayer ◆ Affirmation of facts and self-assessment ◆ Response to departmental material ◆ Common errors due to overenthusiasm ➤ Conflict of interest, mid-way acceptance/ transfer of engagement of CA, recusal due to ethical conflicts developing unauthorized statements by CA ➤ Professional conduct of CA: <ul style="list-style-type: none"> ◆ CA to present alternatives and client (taxpayer) to decide position to take ◆ CA to act as instructed but not to act under dictation and guidance ◆ Professional guidance to taxpayer to accept bona fide dues due to errors in self-assessment ◆ Fee structuring in litigation engagements ◆ How a compliance practitioner can build and enhance their persona as a litigation professional ➤ Integrity and ethical practices
2nd	<p>Origin of GST Disputes and How Enquiries Lead to Formal Proceedings</p> <ul style="list-style-type: none"> ➤ How disputes arise in GST and an overview of the dispute landscape ➤ Role of DGARM, BIFA and DGGI in risk profiling, data analytics and taxpayer selection for scrutiny ➤ Role of E-way Bill data and return mismatches in triggering disputes ➤ Introduction to proceedings under Sections 61, 65, 67 and 71 ➤ Difference between scrutiny, audit, inspection and investigation ➤ Transition from data flag to ASMT-10 to DRC-1A to formal show cause notice ➤ Practical understanding of how a taxpayer unknowingly enters dispute territory ➤ Jurisdictional pitfall of SCNs issued under Sections 73 or 74 bypassing Section 61 and High Court positions on validity
3rd	<p>Understanding of Show Cause Notice and Approach towards it with Case Studies</p> <ul style="list-style-type: none"> ➤ Overview of statutory provisions relevant to SCN (Sections 73, 74, 74A & 76) ➤ Ingredients of demand (output tax or input tax credit) ➤ Allegations v. actionable cause ➤ Grounds in SCN and alternatives to choose ➤ Testing quality of evidence relied upon ➤ Burden of proof (output tax or input tax credit) ➤ SCN dropped in appeal with reasons ➤ SCN upheld in appeal and reasons ➤ Case discussion of sale v. transfer ➤ Case discussion on inadmissible credits (Section 16) ➤ Case discussion on ineligible credits (Section 17) ➤ Case discussion on liability reduction against credit notes <p>(Case study will be shared in advance – Faculty will carry out interactive analysis of the case study with the participants)</p>
4th	<p>Drafting Replies in SCN Proceedings (Case study approach with common errors and implications of different types of approach to drafting)</p> <ul style="list-style-type: none"> ➤ DRC-1A / DRC-01 post ADT-02 as per unsettled audit observations ➤ Effect of omission of DRC-1A (and benefits of withholding objection to this defect) ➤ Show cause notice ‘accompanied by’ DRC-1 v. DRC-2 ➤ Defects v. discrepancies in notice ➤ Preliminary objections to SCN ➤ Allegations v. evidence in support of allegations ➤ Challenge Revenue’s burden of proof and limited scope of Section 155 ➤ Facts in SCN – accept v. reject v. replace ➤ Omission to reply on merits ➤ Purpose and extent of rebuttal evidence ➤ Overview of relevant legal maxims applicable to reply drafting ➤ Use of technology and AI tools in drafting replies – overview of available AI tools that can assist in legal research & drafting

Session	Description
<p>1st</p>	<p>Representation in Adjudication Proceedings</p> <ul style="list-style-type: none"> ➤ Benefits of submitting written synopsis and hearing record (in case of incomplete recording by PO) ➤ Objections (with basis) on jurisdiction (administrative and subject matter) ➤ Objections (with basis) on limitation v. effect of online service of notice ➤ Approach in demand under Section 54 v. Section 73/74 (cir. 125 para 20(b)) ➤ Approach in demand under Section 63 v. Section 64 ➤ Approach in demand under Sections 73 v. 74 v. 74A v. 76 ➤ Approach in demand for penalties under Sections 122 to 127 ➤ Personal hearing and attendance, representation- Do's and don'ts ➤ Virtual hearing - Do's and don'ts
<p>2nd</p>	<p>Overview of Different Types of Adjudication Orders</p> <ul style="list-style-type: none"> ➤ Demand under Section 63 (best judgement), adjudication under Section 73 (normal demand), Section 74 (suppression) including Section 74A(5)(i)/(ii) and Section 76 (forfeiture) ➤ Orders under Section 62 (best judgement order) and Section 64 (summary assessment order) ➤ Penalties under Section 122 (offences) to Section 129 (EWB deficiencies) ➤ Confiscation under Section 130 ➤ Orders under Section 25 (registration) and Section 29 (cancellation) ➤ Litigation related to refunds– inverted duty structure, export, payment made by mistake etc. ➤ Proviso to Section 78 (accelerated recovery) and Section 83 (provisional attachment) ➤ Action under Rules 21A, 86A, 88B, 96, 96A and 96B (rules of procedure resulting in revenue) ➤ Restrictions under Section 121 (non-appealable orders)
<p>3rd</p>	<p>Preparation and Drafting of First Appeal (Case study approach with common errors and implications of different types of approach to drafting)</p> <ul style="list-style-type: none"> ➤ Service, non-service or delay in service of order ➤ Date of order v. date of communication of order ➤ Case law on e-service of orders (Section 169) ➤ Limitation and condonation of delay ➤ Effect of 'precondition' of pre-deposit to appeal ➤ Evidence via affidavit (drafting terms) ➤ Addressing averments in statement under Section 70 ➤ Approach to orders in REG-17/31, MOV-9, MOV-11, DRC-7, DRC-8 and RFD-6 ➤ Statement of facts (Do's and don'ts) ➤ Grounds of appeal (Do's and don'ts) ➤ Arguments in appeal in support of grounds in SCN ➤ Prayer (Do's and don'ts) ➤ Benefits of prepared synopsis v. compilation ➤ Presentation in appellate hearing (physical / virtual) ➤ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research & drafting
<p>4th</p>	<p>Study and Approach to Appellate Orders and Drafting Appeals to GSTAT</p> <ul style="list-style-type: none"> ➤ Grounds of appeal v. findings in appellate order ➤ Case law (Jurisdictional or other) High Court on findings ➤ Review of appellate order for: <ul style="list-style-type: none"> ◆ improvements to overcome defects in OIO ◆ deviation in grounds in APL-01 ◆ cross-examination of witness ◆ admissibility of documentary evidence ➤ Scope and limits of Section 161 rectification and its impact on limitation under Section 112(6) <p><i>Drafting appeal against OIA & against RA order</i></p> <ul style="list-style-type: none"> ➤ Facts, facts-in-issue, and relevancy of facts; Statement of facts – not a life history of appellant or of the case but a careful presentation of relevant facts ➤ Grounds of appeal – not a recitation of grievances or a justification for relief sought but lawful basis to assail impugned order and reasons to allow relief; Grounds v. arguments. ➤ Benefits of limiting appeal to OIO or OIA and not expose SCN for reconsideration ➤ Limitation, condonation, forum error and effect of suo moto writ petition ➤ Inherent powers of GSTAT and restrictions under Rule 112 ➤ Scope for further appeal v. benefits of deferment (call-book) and availing of relief ➤ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research & drafting

DAY-3

Session	Description	Session	Description
1st	GSTAT Procedure Rules & Filing Appeals on the GSTAT Portal <ul style="list-style-type: none"> ➤ Overview of GSTAT Procedure Rules ➤ Do's and don'ts of online filing of APL5/APL6 ➤ Step by step process of filing on the GSTAT portal ➤ Uploading documents and compiling the paper book ➤ Quantification of pre-deposit and payment through the portal ➤ Common technical errors and how to resolve them 	3rd	Mock Tribunal - Video with explanation by faculty as to <ul style="list-style-type: none"> ➤ Infrastructure; ➤ Decorum; ➤ Procedure in Tribunal; ➤ Types of hearings... ➤ Role of Departmental Representative; ➤ Submissions by the Appellant Counsel... ➤ Referring to appeal paper book and other documents on record or submitted; ➤ Reference to precedents and circulars; ➤ Counter arguments by the DR; ➤ Questions by the Bench; ➤ Rejoinder by the Appellant Counsel ➤ Reserving of the order, Pronouncement of operative portion Dictation of the Order;
2nd	Representation before GSTAT <ul style="list-style-type: none"> ➤ Appearance – Dress code and presentations (ICAI Code) ➤ Presentation – Physical papers v. E-files ➤ Aspects to be considered in virtual hearing ➤ Additional submissions ➤ Synopsis v. Compilation ➤ Interlocutory applications (RoA, RoM, CoD, etc.) ➤ Presentation of appeal, preparation, conduct of proceedings <p><i>Brief about Writs</i></p> <ul style="list-style-type: none"> ➤ Scope and limitation ➤ Difference between writ v. adjudication/appeal, its advantages, and disadvantages ➤ Prayers in writ <p><i>Process post writ orders</i></p>	4th	Mock Appeal Presentation (First Appeal) Mock Tribunal Presentation

At the Helm



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CA. Mangesh Pandurang Kinare
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GST & Indirect Tax Committee | Members in Practice Committee

Venue: Branch Premises

Date: 27,28 and 29th April 2026

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Note: Members interested in attending the workshop may write to their nearest Branch/Region for hosting the same, with a CC to the Central Committees.