



GSTART

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

Workshop Schedule

DAY 1	
Session	Description
10:00 a.m. to 11:00 a.m.	<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 <i>bona fide</i> 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
11:00 a.m. to 11:15 a.m.	<i>Q & A</i>
<i>Tea Break -11:15 a.m. to 11:30 a.m.</i>	
11:30 a.m. to 01:00 p.m.	<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

	<ul style="list-style-type: none"> ➤ 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
1:00 p.m. to 1:15 p.m.	<i>Q & A</i>
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 4:00 p.m.	<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>
4:00 p.m. to 4:15 p.m.	<i>Q & A</i>
<i>Tea Break - 4:15 p.m. to 4:30 p.m.</i>	
4:30 p.m. to 6:00 p.m.	<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
6:00 p.m. to 6:15 p.m.	<i>Q & A</i>

DAY 2	
Session	Description
10:00 a.m. to 11:30 a.m.	<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
11:30 a.m. to 11:45 a.m.	<i>Q & A</i>
<i>Tea Break -11:45 a.m. to 12:00 p.m.</i>	
12:00 p.m. to 1:30 p.m.	<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)
1:30 p.m. to 1:45 p.m.	<i>Q & A</i>
<i>Lunch - 1:45 p.m. to 2:30 p.m.</i>	
2:30 p.m. to 4:00 p.m.	<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

	<ul style="list-style-type: none"> ➤ 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
4:00 p.m. to 4:15 p.m.	<i>Q & A</i>
<i>Tea Break - 4:15 p.m. to 4:30 p.m.</i>	
4:30 p.m. to 6:00 p.m.	<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 <i>suo moto</i> 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
6:00 p.m. to 6:15 p.m.	<i>Q & A</i>

DAY 3	
Session	Description
10:00 a.m. to 11:30 a.m.	<p>GSTAT Procedure Rules & Filing Appeals on the GSTAT Portal</p> <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
11:30 a.m. to 11:45 a.m.	<i>Q & A</i>
<i>Tea Break -11:45 a.m. to 12:00 p.m.</i>	
12:00 p.m. to 1:30 p.m.	<p>Representation before GSTAT</p> <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>
1:30 p.m. to 1:45 p.m.	<i>Q & A</i>
<i>Lunch - 1:45 p.m. to 2:30 p.m.</i>	
2:30 p.m. to 3:30 p.m.	<p>Mock Tribunal - Video with explanation by faculty as to</p> <ul style="list-style-type: none"> ➤ Infrastructure; ➤ Decorum; ➤ Procedure in Tribunal; ➤ Types of hearings – Admission, Defect, Misc. application, Part-heard matter, Final hearing, etc., ➤ Role of Departmental Representative; ➤ Submissions by the Appellant Counsel - facts, issue and grounds of the case; ➤ 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;
<i>Tea Break -3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 4:45 p.m.	Mock Appeal Presentation (First Appeal)
4:45 p.m. to 6:00 p.m.	Mock Tribunal Presentation