



**Schedule for 3 Days Workshop on GSTART (GST From Adjudication to Representation & Tribunal Practice) Level I**

<b>DAY 1 - 27th April 2026</b>	
<b>Session</b>	<b>Description</b>
<b>27-04-2026 (Monday) 10:00 a.m. to 11:00 a.m.</b>	<p><b>Role of Chartered Accountants in GST Litigation:</b></p> <ul style="list-style-type: none"> <li>➤ Readiness for Litigation               <ul style="list-style-type: none"> <li>○ Having books and access to contracts and resources.</li> <li>○ Acquiring Knowledge, updating and continuous learning.</li> <li>○ Embracing technology</li> </ul> </li> <li>➤ Legal authority and limited liability of CA</li> <li>➤ Authorship and answerability to positions taken.</li> <li>➤ Correspondence with tax authorities:               <ul style="list-style-type: none"> <li>○ Original material submission by taxpayer</li> <li>○ Affirmation of facts and self-assessment</li> <li>○ Response to departmental material by CA</li> <li>○ Common errors due to overenthusiasm</li> </ul> </li> <li>➤ Conflict of interest, mid-way acceptance/ transfer of engagement of CA, recusal due to ethical conflicts developing unauthorized statements by CA</li> <li>➤ Professional conduct of CA:               <ul style="list-style-type: none"> <li>○ CA to present alternatives and Client (taxpayer) decide position to take.</li> <li>○ CA to act as instructed but not to act under dictation and guidance.</li> <li>○ Professional guidance to taxpayer to accept <i>bona fide</i> dues due to errors in self-assessment.</li> <li>○ Fee structuring and ethical obligations of a CA in litigation engagements</li> <li>○ How a compliance practitioner can build and enhance their persona as a litigation professional</li> </ul> </li> <li>➤ Integrity and Ethical Practices</li> </ul>
<b>11:00 a.m. to 11:15 a.m.</b>	<b>QGA</b>
<i>Tea Break - 11:15 a.m. to 11:30 a.m.</i>	
<b>27-04-2026 (Monday) 11:30 a.m. to 01:00 p.m.</b>	<p><b>Origin of GST Disputes and How Enquiries Lead to Formal Proceedings</b></p> <ul style="list-style-type: none"> <li>➤ How disputes arise in GST and an overview of the dispute landscape</li> <li>➤ Role of DGARM, BIFA and DGGI in risk profiling, data analytics and taxpayer selection for scrutiny</li> <li>➤ Role of E-way Bill data and return mismatches in triggering disputes</li> <li>➤ Introduction to proceedings under Sections 61, 65, 67 and 71</li> <li>➤ Difference between Scrutiny, Audit, Inspection and Investigation</li> <li>➤ Transition from data flag to ASMT-10 to DRC-1A to formal Show Cause Notice</li> <li>➤ Practical understanding of how a taxpayer unknowingly enters dispute territory</li> <li>➤ Jurisdictional pitfall of SCNs issued under Sections 73 or 74 by bypassing Section 61 and High Court positions on validity</li> </ul>
<b>1:00 p.m. to 1:15 p.m.</b>	<b>QGA</b>

Lunch - 1:15 p.m. to 2:00 p.m.

**27-04-2026  
(Monday)  
2:00 p.m. to  
4:00 p.m.**

**Understanding of show cause notice and approach towards it with Case Studies:**

- Overview of statutory provisions relevant to SCN (Section 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
- Arguments in appeal in support of grounds in SCN
- Case discussion of sale v. transfer
- Case discussion on inadmissible credits (section 16)
- Case discussion on ineligible credits (section 17)
- Liability reduction against Credit Notes  
(Case study to be shared in advance – Faculty will carry out interaction of the case study and briefly touch upon statutory related provisions maintaining focus on litigation arising from said provisions).

**4:00 p.m. to  
4:15 p.m.**

**QGA**

*Tea Break - 4:15 p.m. to 4:30 p.m.*

**27-04-2026  
(Monday)  
4:30 p.m. to  
6:00 p.m.**

**Drafting replies in SCN proceedings (case study approach with common errors and implications of different types of approach to drafting):**

- 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 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

## DAY 2

Session	Description
<b>28-04-2026 (Tuesday) 10:00 a.m. to 11:30 a.m.</b>	<b>Representation in adjudication proceedings:</b> <ul style="list-style-type: none"> <li>➤ Benefits of submitting written synopsis and hearing record (in case of incomplete recording by PO)</li> <li>➤ Dos and don'ts in virtual hearing</li> <li>➤ Presentation of reply to notice</li> <li>➤ Objections (with basis) on jurisdiction (administrative and subject matter)</li> <li>➤ Objections (with basis) on limitation v. effect of online service of notice</li> <li>➤ Approach in demand under section 54 v. 73/74 (cir. 125 para 20(b))</li> <li>➤ Approach in demand under section 63 v. 64</li> <li>➤ Approach in demand under section 73 v. 74 v. 74A v. 76</li> <li>➤ Approach in demand for penalties under sections 122 to 127</li> </ul>
<b>11:30 a.m. to 11:45 a.m.</b>	<b>QGA</b>
<i>Tea Break - 11:45 a.m. to 12:00 p.m.</i>	
<b>28-04-2026 (Tuesday) 12:00 p.m. to 1:30 p.m.</b>	<b>Overview of different types of Adjudication Orders:</b> <ul style="list-style-type: none"> <li>➤ Demand under section 63 (best judgement), adjudication under section 73 (normal demand), section 74 (suppression) including 74A(5)(i)/(ii) and section 76 (forfeiture)</li> <li>➤ Penalties under section 122 (offences) to section 129 (EWB deficiencies)</li> <li>➤ Confiscation under section 130</li> <li>➤ Orders under section 25 (registration) and 29 (cancellation)</li> <li>➤ Orders under section 62 (best judgement order) and section 64 (summary assessment order)</li> <li>➤ Litigation related to refunds– inverted duty structure, Export, Payment made by mistake etc.</li> <li>➤ Proviso to 78 (accelerated recovery) and 83 (provisional attachment)</li> <li>➤ Action under rule 21A, 86A, 88B, 96, 96A and 96B (rules of procedure resulting in revenue)</li> <li>➤ Restrictions under section 121 (non-appealable orders)</li> </ul>
<b>1:30 p.m. to 1:45 p.m.</b>	<b>QGA</b>
<i>Lunch - 1:45 p.m. to 2:30 p.m.</i>	
<b>28-04-2026 (Tuesday) 2:30 p.m. to 4:00 p.m.</b>	<b>Preparation and Drafting of the First Appeal (case study approach with common errors and implications of different types of approach to drafting):</b> <ul style="list-style-type: none"> <li>➤ Service, non-service or delay in service of order</li> <li>➤ Date of order v. date of communication of order</li> <li>➤ Case law on e-service of orders (section 169)</li> <li>➤ Limitation and condonation of delay</li> <li>➤ Effect of 'precondition' of pre-deposit to appeal</li> <li>➤ Evidence via affidavit (drafting terms)</li> <li>➤ Addressing averments in statement under section 70</li> <li>➤ Approach to order in REG-17/31, MOV-9, MOV-11, DRC-7, DRC-8 and RFD-6</li> <li>➤ Statement of facts (Do's and don'ts)</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Grounds of appeal (Do's and don'ts)</li> <li>➤ Prayer (Do's and don'ts)</li> <li>➤ Benefits of prepared synopsis v. compilation</li> <li>➤ Presentation in appellate hearing (physical / virtual)</li> <li>➤ Preparation for Personal Hearing and attendance, representation- Do's and don't</li> <li>➤ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research &amp; drafting</li> </ul>
<b>4:00 p.m. to 4:15 p.m.</b>	<b>QGA</b>
<i>Tea Break - 4:15 p.m. to 4:30 p.m.</i>	
<p><b>28-04-2026 (Tuesday) 4:30 p.m. to 6:00 p.m.</b></p>	<p><b>Study and Approach to Appellate Orders and Drafting Appeals to GSTAT:</b></p> <ul style="list-style-type: none"> <li>➤ Findings to be reached in first appeal</li> <li>➤ Grounds of appeal v. findings in appellate order</li> <li>➤ Case law (jurisdictional or other) High Court on findings</li> <li>➤ Review of appellate order for: <ul style="list-style-type: none"> <li>• improvements to overcome defects in OIO</li> <li>• deviation in grounds in APL-01</li> <li>• cross-examination of witness (iv) admissibility of documentary evidence</li> </ul> </li> <li>➤ Scope and limits of section 161 rectification and its impact on limitation under section 112(6)</li> <li>➤ Appeal against OIA order</li> <li>➤ Appeal against RA order</li> <li>➤ 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</li> <li>➤ 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.</li> <li>➤ Benefits of limiting appeal to OIO or OIA and not expose SCN for reconsideration.</li> <li>➤ Limitation, condonation, forum error and effect of SMWP of 2020 (Circular 132 and 224)</li> <li>➤ Inherent powers of GSTAT and restrictions under rule 112</li> </ul>

## DAY 3

Session	Description
<b>29-04-2026 (Wednesday) 10:00 a.m. to 11:30 a.m.</b>	<b>Drafting and Filing Appeals on the GSTAT Portal:</b> <ul style="list-style-type: none"> <li>➤ Overview of GSTAT Procedure Rules</li> <li>➤ Do's and don'ts about online filing APL5/APL6</li> <li>➤ Step by step process of filing on the GSTAT portal</li> <li>➤ Uploading documents and compiling the paper book</li> <li>➤ Quantification of pre-deposit and payment through the portal</li> <li>➤ Common technical errors and how to resolve</li> <li>➤ Scope for further appeal v. benefits of deferment (call-book) and avail relief</li> <li>➤ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research &amp; drafting</li> </ul>
<b>11:30 a.m. to 11:45 a.m.</b>	<b>QGA</b>
<i>Tea Break -11:45 a.m. to 12:00 p.m.</i>	
<b>29-04-2026 (Wednesday) 12:00 p.m. to 1:30 p.m.</b>	<b>Representation before GSTAT:</b> <ul style="list-style-type: none"> <li>➤ Appearance – Dress Code and presentations (ICAI Code)</li> <li>➤ Presentation – physical papers v. e-files</li> <li>➤ Use of technology (online filing)</li> <li>➤ Common mistakes (technical glitches)</li> <li>➤ Additional submissions</li> <li>➤ Synopsis v. compilation</li> <li>➤ Interlocutory applications (RoA, RoM, CoD, etc.)</li> <li>➤ Presentation of appeal, preparation, conduct of proceedings.</li> </ul> <b>Brief about Writs</b> <ul style="list-style-type: none"> <li>➤ Scope and limitation.</li> <li>➤ Difference between writ v. adjudication/Appeal, its advantages, and disadvantages.</li> <li>➤ Prayers in writ.</li> </ul> <b>Process post writ orders</b>
<b>1:30 p.m. to 1:45 p.m.</b>	<b>QGA</b>
<i>Lunch - 1:45 p.m. to 2:30 p.m.</i>	
<b>29-04-2026 (Wednesday) 2:30 p.m. to 3:30 p.m.</b>	<b>Mock Tribunal - Video with explanation by faculty as to:</b> <ul style="list-style-type: none"> <li>➤ Infrastructure.</li> <li>➤ Decorum.</li> <li>➤ Procedure in Tribunal.</li> <li>➤ Types of hearings – Admission, Defect, Misc. application, Part-heard matter, Final hearing, etc.,</li> <li>➤ Role of Departmental Representative.</li> <li>➤ Submissions by the Appellant Counsel - facts, issue and grounds of the case.</li> <li>➤ Referring to appeal paper book and other documents on record or submitted.</li> <li>➤ Reference to precedents and circulars.</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Counter arguments by the DR.</li> <li>➤ Questions by the Bench.</li> <li>➤ Rejoinder by the Appellant Counsel</li> <li>➤ Reserving of the order, Pronouncement of operative portion, Dictation of the Order.</li> </ul>
<i>Tea Break -3:30 p.m. to 3:45 p.m.</i>	
<b>3:45 p.m. to 4:45 p.m.</b>	<b>Mock Appeal Presentation (First Appeal)</b>
<b>4:45 p.m. to 6:00 p.m.</b>	<b>Mock Tribunal Presentation</b>