



GSTART

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

Hosted by: Coimbatore Branch (SIRC)



18 CPE Hrs.



19th, 20th & 21st June 2026
(Friday-Saturday-Sunday)



10.00 AM – 06.00 PM



ICAI Bhawan, No. 44 & 45,
Mettupalayam Road, Thudiyalur, Coimbatore – 641034

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



Fee:
For Members
Rs.3,540/-
(incl. GST)



BUILD EXPERTISE. STRENGTHEN REPRESENTATION.

JOIN GSTART & ELEVATE YOUR PRACTICE.



10:00 a.m. to 11:00 a.m. – Role of Chartered Accountants in GST Litigation:

- ❖ Readiness for Litigation
 - 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:
 - Original material submission by taxpayer
 - Affirmation of facts and self-assessment
 - Response to departmental material by CA
 - 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:
 - CA to present alternatives and Client (taxpayer) 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 and ethical obligations of a CA in litigation engagements
 - How a compliance practitioner can build and enhance their persona as a litigation professional
- ❖ Integrity and Ethical Practices

Speaker :

CA. J. Balasubramanian
Chartered Accountant, Madurai



QGA

11:00 a.m. to 11:15 a.m.



Tea Break - 11:15 a.m. to 11:30 a.m.

11:30 a.m. to 01:00 p.m. – Origin of GST Disputes and How Enquiries Lead to Formal Proceedings

- 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 by bypassing Section 61 and High Court positions on validity

Speaker :

CA. J. Balasubramanian
Chartered Accountant,
Madurai



QGA

1:00 p.m. to 1:15 p.m.



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

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 also briefly touch upon statutory related provisions maintaining focus on litigation arising from said provisions)

Speaker :

CA. Ganesh Prabhu
Chartered Accountant,
Chennai



QGA

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



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

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

Speaker :

CA. Ganesh Prabhu
Chartered Accountant,
Chennai



10:00 a.m. to 11:30 a.m. Representation in adjudication proceedings:

- Benefits of submitting written synopsis and hearing record (in case of incomplete recording by PO)
- Do's and don'ts in virtual hearing
- Presentation of reply to notice
- 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. 73/74 (cir. 125 para 20(b))
- Approach in demand under section 63 v. 64
- Approach in demand under section 73 v. 74 v. 74A v. 76
- Approach in demand for penalties under sections 122 to 127

Speaker :



CA. G. Saravana Kumar
Chartered Accountant,
Madurai

QGA

11:30 a.m. to 11:45 a.m.



Tea Break - 11:45 a.m. to 12:00 p.m.

12:00 p.m. to 1:30 p.m. – Overview of different types of Adjudication Orders:

- Demand under section 63 (best judgement), adjudication under section 73 (normal demand), Section 74 (suppression) including 74A(5)(i)/(ii) and section 76 (forfeiture)
- Penalties under section 122 (offences) to section 129 (EWB deficiencies)
- Confiscation under section 130
- Orders under section 25 (registration) and 29 (cancellation)
- Orders under section 62 (best judgement order) and section 64 (summary assessment order)
- Litigation related to refunds- inverted duty structure, Export, Payment made by mistake etc.
- Proviso to 78 (accelerated recovery) and 83 (provisional attachment)
- Action under rule 21A, 86A, 88B, 96, 96A and 96B (rules of procedure resulting in revenue)
- Restrictions under section 121 (non-appealable orders)

Speaker :



CA. G. Saravana Kumar
Chartered Accountant,
Madurai

QGA

1:30 p.m. to 1:45 p.m.



Lunch - 1:45 p.m. to 2:30 p.m.

2:30 p.m. to 4:00 p.m. Preparation and Drafting of the First Appeal (case study approach with common errors and implications of different types of approach to drafting):

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| <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 order 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) • Prayer (Do's and don'ts) • Benefits of prepared synopsis v. compilation • Presentation in appellate hearing (physical / virtual) • Preparation for Personal Hearing and attendance, representation- Do's and don't • Use of technology and AI tools in drafting appeals - overview of available AI tools that can assist in legal research & drafting |
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Speaker :



CA. P. Aravind Thangam
Chartered Accountant,
Coimbatore

QGA

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



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

4:30 p.m. to 6:00 p.m. – Study and Approach to Appellate Orders and Drafting Appeals to GSTAT:

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| <ul style="list-style-type: none"> • Findings to be reached in first appeal • Grounds of appeal v. findings in appellate order • Case law (jurisdictional or other) High Court on findings • Review of appellate order for: • improvements to overcome defects in OIO • deviation in grounds in APL-01 • cross-examination of witness (iv) admissibility of documentary evidence • Scope and limits of section 161 rectification and its impact on limitation under section 112(6) • Appeal against OIA order • Appeal against RA order | <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 SMWP of 2020 (Circular 132 and 224) • Inherent powers of GSTAT and restrictions under rule 112 |
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Speaker :



CA. P. Aravind Thangam
Chartered Accountant,
Coimbatore

10:00 a.m. to 11:30 a.m. - Drafting and Filing Appeals on the GSTAT Portal:

- Overview of GSTAT Procedure Rules
- Do's and don'ts about online filing 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
- Scope for further appeal v. benefits of deferment (call-book) and avail relief
- Use of technology and AI tools in drafting appeals - overview of available AI tools that can assist in legal research & drafting
- Common technical errors and how to resolve

Speaker: **CA. Vishal Jain A.,**
Chartered Accountant, Coimbatore



QGA 11:30 a.m. to 11:45 a.m. **Tea Break** 11:45 a.m. to 12:00 p.m.

12:00 p.m. to 1:30 p.m. Representation before GSTAT:

- Appearance - Dress Code and presentations (ICAI Code)
 - Presentation - physical papers v. e-files
 - Use of technology (online filing)
 - Common mistakes (technical glitches)
 - Additional submissions • Synopsis v. compilation
 - Interlocutory applications (RoA, RoM, CoD, etc.)
 - Presentation of appeal, preparation, conduct of proceedings.
- Brief about Writs - Scope and limitation.
- Difference between writ v. adjudication/Appeal, its advantages, and disadvantages.
 - Prayers in writ. - Process post writ orders

Speaker: **Adv. K.S. Naveen Kumar,**
Bengaluru



QGA 01:30 p.m. to 01:45 p.m. **Tea Break** 01:45 p.m. to 02:30 p.m.

2:30 p.m. to 3:30 p.m. - Mock Tribunal - Video with explanation by faculty as to:

- 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;

Speaker: **Adv. K.S. Naveen Kumar,**
Bengaluru



Tea Break 03:30 p.m. to 03:45 p.m.

3:45 p.m. to 4:45 p.m. - Mock Appeal Presentation (First Appeal)

Speaker: **Adv. K.S. Naveen Kumar,** Bengaluru

4:45 p.m. to 6:00 p.m. - Mock Tribunal Presentation

Speaker: **Adv. K.S. Naveen Kumar,** Bengaluru

At the Helm

CA. Prasanna Kumar D
President, ICAI



CA. Mangesh Kinare
Vice-President, ICAI



CA. Umesh Sharma
Chairman, GST & IDTC



CA. Madhukar Narayan Hiregange
Chairman, MPC



CA. Rajendra Kumar P
Vice-Chairman, GST & IDTC



CA. Chandrashekhar Vasant Chitale
Vice-Chairman, MPC

GST & Indirect Taxes Committee | Members in Practice Committee

Workshop Co-ordinator

CA. SURVAJITH S KRISHNAN

Chairman, ICAI-Coimbatore

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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.