



Workshop on GST Demands & Appellate Remedies

12
CPE HRS

Organized by: GST & Indirect Taxes Committee

Hosted by:

Date & Time	Venue
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Registration: 09:30 A.M. to 10:00 A.M.	
Timing	Topics
DAY-1	
10.00 A.M.- 11:30 A.M.	<p>Introduction to GST Notices & analysis of common SCNs demanding GST [SCNs u/s 73, 74, 76 etc.]</p> <ul style="list-style-type: none"> • <i>Different types of GST notices</i> • <i>Ingredients of demand (output tax or input tax credit)</i> • <i>Allegations v. actionable cause</i> • <i>Jurisdiction of the officer issuing the notice</i> • <i>Testing of evidence relied upon by the officer</i> • <i>Burden of proof (output tax or input tax credit)</i> • <i>Burden of proof in GST v. Evidence Act</i> • <i>Effect of deficiencies in SCN (SC decisions)</i> • <i>Limits to curative power [Section 160(1) of the CGST Act]</i> • <i>Grounds in SCN as per section 75(7) of the CGST Act</i> • <i>Equitable relief in adjudication (allowed / denied)</i> • <i>Service and non-service under section 169 of the CGST Act</i> • <i>Demand for interest (HC decisions) and rationale for introducing rule 88C (admitted but undischarged arrears)</i> <p><i>Discussion on the above aspects to be corroborated through sample GST notices</i></p>
Tea Break- 15 minutes	
11.45 A.M. - 1:15 A.M.	<p>Responding to GST Notices</p> <ul style="list-style-type: none"> • <i>Importance of a structured response</i> • <i>How to request additional time, if needed</i> • <i>Gathering relevant documents and information</i> • <i>Dos and Don'ts while replying to notices</i> • <i>Drafting a comprehensive response with appropriate legal and judicial references [Case study approach with common</i>

	<p><i>errors and implication of different types of approach to drafting]</i></p> <ul style="list-style-type: none"> • <i>Drafting replies in pre-notice proceedings</i> • <i>Replies that help build grounds for appellate relief</i> • <i>Effect of section 169 of the CGST Act, 2017</i> • <i>Cross examination of statements, evidence, witnesses</i>
Lunch - 01.15 P.M TO 02.15 P.M	
2:15 P.M. - 3:45 P.M	<p>Case studies on SCN</p> <ul style="list-style-type: none"> • <i>Case discussion on ineligible credits [Section 16(2)]</i> • <i>Case discussion on time limit of availing credit [Section 16(4)]</i> • <i>Case discussion on ineligible credits [Section 17(2)]</i> • <i>Case discussion on blocked credits [Section 17(5)]</i> • <i>Case discussion on restricted credits (tariff condition)</i> • <i>Sector specific case discussion</i>
Tea Break- 15 minutes	
4:00 P.M. - 5:30 P.M.	<p>Representing before authorities</p> <ul style="list-style-type: none"> • <i>Representing in pre-notice stages before the audit and investigating authorities (which have bearing on extent of adjudication)</i> • <i>Representing before the adjudicating authority</i> <ul style="list-style-type: none"> ○ <i>Preparation for presentation of case in adjudication</i> ○ <i>Effect of silence v. objection v. rebuttal</i> ○ <i>Identifying curative attempts by collecting new material</i> ○ <i>Comportment and presentation</i> ○ <i>Benefits of preparing synopsis</i> ○ <i>Benefits of updating / refining caselaw compilation</i> ○ <i>Preparation against possibility of adverse decision</i>
DAY-2	
10:00 A.M. - 11.30 A.M.	<p>Introduction to appeals under GST</p> <ul style="list-style-type: none"> • <i>Appellate authorities under GST and their respective jurisdictions</i> • <i>Filing the appeal, requisite forms, and time limits</i> • <i>Appeals before GST Appellate Tribunal - Amendments made vide the Finance Act 2023</i> • <i>Appealable and non-appealable orders</i>

	<ul style="list-style-type: none"> • <i>Power and risk of revision of orders of First Appellate Authority</i> • <i>Presentation and preparation including dress-code</i>
Tea Break- 15 minutes	
11.45 A.M. - 1.15 P.M.	<p>Advance Ruling</p> <ul style="list-style-type: none"> • <i>Setting right expectations</i> • <i>Applicant and maintainability of application</i> • <i>Structuring questions in application</i> • <i>Presentation of relevant facts</i> • <i>Use of analogies, literature, brochures and samples</i> • <i>Limited relevance of caselaw on facts in application</i> • <i>Presentation of application and preparation for A-AAR</i> • <i>Presentation and preparation including dress-code</i>
Lunch – 01.00 P.M TO 02.00 P.M	
2.00 P.M. - 3.30 P.M	<p>Filing of appeals</p> <ul style="list-style-type: none"> • <i>Selection and purpose of appellate remedy</i> • <i>Drafting of appeal to Tribunal including form, statement of facts, grounds, prayer and verification; common errors to avoid</i> • <i>Statement of facts v. history of appellant</i> • <i>Grounds of appeal v. arguments in appeal</i> • <i>Memorandum of cross objections</i> • <i>Jurisprudence on limitation and condonation</i> • <i>Grounds for admission of belated appeals</i> • <i>Pleading via affidavit in belated appeal</i> • <i>Miscellaneous applications (ROM, ROA, COD, etc.)</i> • <i>Presentation and preparation including dress-code</i>
Tea Break- 15 minutes	
3.45 P.M. - 5.15 P.M.	<p>Practical approach to Client representation</p> <ul style="list-style-type: none"> • <i>Legal authority and limited liability of CA</i> • <i>Authorship and answerability to positions taken</i> • <i>Correspondence with tax authorities:</i> <ul style="list-style-type: none"> ○ <i>Original material submission by taxpayer</i> ○ <i>Affirmation of facts and self-assessment</i> ○ <i>Response to departmental material by CA</i> ○ <i>Common errors due to overenthusiasm</i> • <i>Authorship and manner of presentation of replies in:</i> <ul style="list-style-type: none"> ○ <i>Pre-notice proceedings</i>

	<ul style="list-style-type: none"> ○ <i>Post-notice proceedings</i> ○ <i>Appellate proceedings</i> ● <i>Limitations of proceedings under section 161 of the CGST Act, 2017</i> ● <i>Conflict of interest, mid-way acceptance / transfer of engagement of CA, recusal due to ethical conflicts developing and unauthorized statements by CA</i> ● <i>Professional conduct of CA:</i> <ul style="list-style-type: none"> ○ <i>CA to present alternatives and Client (taxpayer) decide position to take</i> ○ <i>CA to act as instructed but not to act under dictation and guidance</i> ○ <i>Professional guidance to taxpayer to accept bona fide dues due to errors in self-assessment</i> ● <i>Approach to representation –soft and traditional or firm and judicious approach</i> 		
<p>Programme Chairman Chairman GST & Indirect Taxes Committee ☎ : 0120-3045954 Email ID: gst@icai.in</p>	<p>Programme Convenor</p>	<p>Programme Co-ordinator</p>	<p>Contact for Registration</p>

Limited Seats, registration will be on first come-first serve basis.

1. Fee for Member : Rs./- per Delegate

2. 12 CPE Hours will be granted subject to attendance.