



Schedule for 6 Days Workshop on GST Dispute Mechanism [Strategies & Advocacy]

DAY 1	
Session	Description
10:00 a.m. to 11:30 a.m.	Role of Chartered Accountants in GST Litigation: <ul style="list-style-type: none"> ➤ Readiness for Litigation <ul style="list-style-type: none"> ○ Having books and access to 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 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: <ul style="list-style-type: none"> ○ 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 <i>bona fide</i> dues due to errors in self-assessment. ➤ Integrity and Ethical Practices
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	Origin of Litigation - Process of enquiry leading up to 'findings' based on internal instructions, DGARM reports, EIU reports, data analytics and EWB data: <p>Scope and Limitation of:</p> <ul style="list-style-type: none"> ➤ Proceedings under section 65 ➤ Proceedings under section 67 v. 71 ➤ Proceedings under section 61 read with 73/74 ➤ Proceedings under section 62 and 63 ➤ Proceedings under section 64 ➤ Assistance from section 66 audit (jurisdiction test)
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	Different aspects of Summons and investigation relevant to know: <ul style="list-style-type: none"> ➤ Nature of information required and possible sources ➤ CBIC instructions and deviation ➤ Taxpayer's statements v. experts' statement ➤ Procedure of summons ➤ Questions and answers ➤ Withdrawal, modification, or denial ➤ Statement of facts v. interpretation of facts v. opinion

	<ul style="list-style-type: none"> ➤ Limits to authority under section 70 read with section 67 ➤ Appearance in summons sections 70(1) v. 70(1A) ➤ Offence of evasion of service and non-appearance ➤ Complaint under section 190(1)(a) Cr. PC ➤ Defences in case of complaint to JMFC
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	Understanding of show cause notice and approach towards it: <ul style="list-style-type: none"> ➤ Ingredients of demand (output tax or input tax credit) ➤ Allegations v. actionable cause ➤ Grounds in SCN and alternatives to choose ➤ Doctrine of election (in SCN) ➤ Limitation v. urgency of SCN (extension of limitation section 168A) ➤ Usual evidence to support grounds in SCN ➤ Testing quality of evidence relied upon ➤ Burden of proof (output tax or input tax credit) ➤ Structure of (well-drafted) show cause notice
5:15 p.m. to 6:00 p.m.	Q&A

DAY 2	
Session	Description
10:00 a.m. to 11:30 a.m.	Case studies in show cause notice: <ul style="list-style-type: none"> ➤ 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 of lease v. license ➤ Case discussion of lease v. rental ➤ Case discussion on 'tolerating an act' ➤ Case discussion on 'miscellaneous income' ➤ Case discussion on 'creditors written back' ➤ Case discussion on inadmissible credits (section 16(1)) ➤ Case discussion on ineligible credits (section 17(2)) ➤ Case discussion on ineligible credits (section 16(2)) ➤ Case discussion on blocked credits (section 17(5)) ➤ Case discussion on restricted credits (tariff condition) <p>(Case study to be shared in advance – Faculty will carry out interaction of the case study)</p>
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	Overview of different types of Adjudication Orders: <ul style="list-style-type: none"> ➤ Demand under section 63 (best judgement), adjudication under section 73 (normal demand), section 74 (suppression) 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) ➤ Orders under section 54 (refund) and 140 (transition) ➤ Action under section 57 (CWF), 78 <i>proviso</i> (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, detailed analysis to show 'no prejudice' to taxpayer)
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	Limits to powers of Adjudicating Authority: <ul style="list-style-type: none"> ➤ Effect of deficiencies in SCN (SC decisions) ➤ Limits to curative power (section 160(1)) ➤ Grounds in SCN as per section 75(7) ➤ Equitable relief in adjudication (allowed / denied) ➤ Service and non-service under section 169 ➤ Burden of proof in GST v. Evidence Act ➤ Demand for interest (HC decisions) and rationale for introducing rule 88C (admitted but undischarged arrears)
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	Drafting replies in pre-notice proceedings (case study approach with common errors and implication of different types of approach to drafting): <ul style="list-style-type: none"> ➤ Pre-registration notice ➤ Post-suspension (REG-17/31)

	<ul style="list-style-type: none"> ➤ Post-cancellation ➤ Transportation of goods MOV-7 and MOV-10 ➤ Non-filing of GSTR-9 (section 47 and 125) ➤ Test purchase (section 67(12) and 125) ➤ Replies that help build grounds for appellate relief ➤ Effect of section 160(2) and 169
5:15 p.m. to 6:00 p.m.	Q&A

DAY 3	
Session	Description
10:00 a.m. to 11:30 a.m.	Drafting replies in post-notice proceedings (case study approach with common errors and implication of different types of approach to drafting): <ul style="list-style-type: none"> ➤ Effect of omission of DRC-1A (and benefits of withholding objection to this defect) ➤ Show cause notice ‘accompanied by’ DRC-1 ➤ Defects v. discrepancies in notice ➤ Preliminary objections to SCN ➤ Allegations v. evidence in support of allegations ➤ Challenge Revenue’s burden of proof ➤ Facts in SCN – accept v. reject v. replace ➤ Omission to reply on merits ➤ Purpose of rebuttal and extent of rebuttal evidence ➤ Overview of relevant maxims
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	Representation in adjudication proceedings: <ul style="list-style-type: none"> ➤ 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 ➤ Approach in demand under section 63 v. 64 ➤ Approach in demand under section 73 v. 74 v. 76 ➤ Approach in demand for penalty only under sections 122 to 127 ➤ Representation of co-noticees (with principal noticee being represented by another AR)
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	Study and approach to Adjudication orders: <ul style="list-style-type: none"> ➤ Findings to be reached in adjudication ➤ Alteration of grounds taken in written reply ➤ Relevance of case law from earlier tax regime ➤ Review of adjudication for (i) improvements to overcome defects in SCN (ii) deviation in grounds in SCN (iii) cross-examination of witness (iv) admissibility of documentary evidence ➤ Scope and limits of section 161 rectification (Part 1) ➤ Impact of section 161 application on limitation under section 107(4)
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	Preparation for First Appeal: <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 authorities on e-service of orders (section 169) ➤ Limitation and condonation of delay ➤ Limitation of departmental appeal ➤ Effect of ‘precondition’ of pre-deposit to appeal ➤ Condonation of delay application ➤ Evidence via affidavit (drafting terms) ➤ Addressing averments in statement under section 70 ➤ Effect of financial books v. third-party data (bank statement, 26AS, AIS, e-Vaahan, etc.)
5:15 p.m. to 6:00 p.m.	Q&A

DAY 4	
Session	Description
10:00 a.m. to 11:30 a.m.	Drafting First Appeal (case study approach with common errors and implication of different types of approach to drafting): <ul style="list-style-type: none"> ➤ Approach to order in REG 17/31 ➤ Approach to order in MOV-9 ➤ Approach to order in MOV-11 ➤ Approach to order in DRC-7 ➤ Approach to order in DRC-8 ➤ Approach to order in RFD-6 ➤ 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)
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	Limits to powers of Appellate Authority: <ul style="list-style-type: none"> ➤ Maintainability of appeal (dismissal not warranted) ➤ Reasons of appeal (i) misapplication of law or (ii) misapplication of facts ➤ Re-adjudication not allowed in appeal ➤ Books of account not to be called for by FAA ➤ Limitations of section 107(11) v. 108(1) ➤ Limited power of remand section 75(3) ➤ Refund of pre-deposit (Cir. 125)
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	Representation before First Appellate Authority: <ul style="list-style-type: none"> ➤ Dress code (ICAI Code) ➤ Presentation – physical papers v. e-files ➤ Use of technology (online filing) ➤ Common mistakes (technical glitches) ➤ Additional submissions ➤ Synopsis v. compilation ➤ Miscellaneous applications (RoA, RoM, CoD, etc.) ➤ Presentation of appeal, preparation, conduct of proceedings – soft v. firm v. harsh v. harmful – approach
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	Study and approach to Appellate orders: <ul style="list-style-type: none"> ➤ Findings to be reached in first appeal ➤ Grounds of appeal v. findings in appellate order ➤ Administrative circulars on findings in appeal ➤ Departmental appeal section 107(3) ➤ Departmental appeal RFD6 v. erroneous refund SCN (Circular 423/56/98-CX dated 22 Sept 1998) ➤ Case law (jurisdictional or other) High Court on findings ➤ Review of appellate order for: <ul style="list-style-type: none"> (i) improvements to overcome defects in OIO (ii) deviation in grounds in APL-01 (iii) cross-examination of witness (iv) admissibility of documentary evidence ➤ Scope and limits of section 161 rectification (Part 2) ➤ Impact of section 161 application on limitation under section 112(6)
5:15 p.m. to 6:00 p.m.	Q&A

DAY 5	
Session	Description
10:00 a.m. to 11:30 a.m.	Revision proceedings (case study approach with common errors and implication of different types of approach to drafting): <ul style="list-style-type: none"> ➤ Study of favourable orders for reversal in revision proceedings ➤ Testing jurisdiction of grounds in RVN-1 (methods to test all instances under section 108(2) to be discussed) ➤ Defects v. discrepancies in RVN-1 ➤ Estimation of outcome in revision proceedings ➤ Extent of information already available on record ➤ Extent of information to be admitted in reply to RVN-1 ➤ Preparation of grounds for appeal to GSTAT ➤ Effect (of 'stay' vide RVN-1) on proceedings in other tax periods and pre-emptive steps required in anticipation of stay (esp. refund cases)
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	Drafting appeals to GSTAT (case study approach with common errors and implication of different types of approach to drafting): <ul style="list-style-type: none"> ➤ Appeal against OIA order ➤ Appeal against RA order ➤ 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)
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	Drafting appeals GSTAT (case study approach with common errors and implication of different types of approach to drafting): <ul style="list-style-type: none"> ➤ Rules of Procedure – drafting, filing, and curing defects ➤ GSTAT Rules of Procedure ➤ Inherent powers of GSTAT and restrictions under rule 112 ➤ Draft of prayer – modification v. remand ➤ Merits and demerits of precedents – earlier laws, CJEU, AAR and distinguishing divergent circulars ➤ Scope for further appeal v. benefits of deferment (call-book) and avail relief ➤ Amendment of pleadings and modification of prayer
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	Representation before GSTAT: <ul style="list-style-type: none"> ➤ Dress code (ICAI Code) ➤ Presentation – physical papers v. e-files ➤ Use of technology (online filing) ➤ Common mistakes (technical glitches) ➤ Additional submissions ➤ Synopsis v. compilation ➤ Miscellaneous applications (RoA, RoM, CoD, etc.) ➤ Presentation of appeal, preparation, conduct of proceedings.

	Brief about Writs <ul style="list-style-type: none"> ➤ Scope and limitation. ➤ Difference between <i>writ</i> v. adjudication/Appeal, its advantages, and disadvantages. ➤ Prayers in writ. Process post writ orders
5:15 p.m. to 6:00 p.m.	Q&A

DAY 6	
Session	Description
10:00 a.m. to 11:30 a.m.	Mock Tribunal - Video with explanation by faculty as to: <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 -11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	Mock Appeal Presentation (First Appeal)
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	Mock Tribunal Presentation
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	Concluding session: <ul style="list-style-type: none"> ➤ Any other connected subject as per request of participants; ➤ New issues raised by participants during the course of the training. Specific feedback session.
5:15 p.m. to 6:00 p.m.	Q&A