



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

DAY 1	
Session	Description
10:00 a.m. to 11:30 a.m.	<b>Role of Chartered Accountants in GST Litigation</b> <ul style="list-style-type: none"> <li>➤ Readiness for Litigation <ul style="list-style-type: none"> <li>○ Having books and access to resources</li> <li>○ Acquiring Knowledge, updation 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 &amp; 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> </ul> </li> <li>➤ Integrity and Ethical Practices</li> </ul>
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	<b>Origin of Litigation - Process of enquiry leading up to 'findings' based on internal instructions, DGARM reports, EIU reports, data analytics and EWB data</b> <p>Scope and Limitation of:</p> <ul style="list-style-type: none"> <li>➤ Proceedings under section 65</li> <li>➤ Proceedings under section 67 v. 71</li> <li>➤ Proceedings under section 61 read with 73/74</li> <li>➤ Proceedings under section 62 and 63</li> <li>➤ Proceedings under section 64</li> <li>➤ Proceedings under section 68</li> <li>➤ Assistance from section 66 audit (jurisdiction test)</li> </ul>
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	<b>Different aspects of Summons and investigation relevant to know</b> <ul style="list-style-type: none"> <li>➤ Nature of information required and possible sources</li> <li>➤ CBIC instructions and deviation</li> <li>➤ Taxpayer's statements v. experts' statement</li> <li>➤ Procedure of summons</li> <li>➤ Questions and answers</li> <li>➤ Withdrawal, modification, or denial</li> <li>➤ Statement of facts v. interpretation of facts v. opinion</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Limits to authority under section 70 read with section 67</li> <li>➤ Appearance in summons sections 70(1) v. 70(1A)</li> <li>➤ Offence of evasion of service and non-appearance</li> <li>➤ Complaint under section 190(1)(a) Cr. PC</li> <li>➤ Defences in case of complaint to Judicial Magistrate</li> </ul>
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
<b>3:45 p.m. to 5:15 p.m.</b>	<b>Drafting replies in pre-notice proceedings (case study approach with common errors and implication of different types of approach to drafting)</b> <ul style="list-style-type: none"> <li>➤ Pre-registration notice</li> <li>➤ Post-suspension (REG-17/31)</li> <li>➤ Post-cancellation</li> <li>➤ Transportation of goods MOV-7 and MOV-10</li> <li>➤ Non-filing of GSTR-9 (section 47 and 125)</li> <li>➤ Test purchase (section 67(12) and 125)</li> <li>➤ Replies that help build grounds for appellate relief</li> <li>➤ Effect of section 160(2) and 169</li> </ul>
<b>5:15 p.m. to 6:00 p.m.</b>	<b>Q&amp;A</b>

<b>DAY 2</b>	
<b>Session</b>	<b>Description</b>
<b>10:00 a.m. to 11:30 a.m.</b>	<b>Understanding of show cause notice and approach towards it</b> <ul style="list-style-type: none"> <li>➤ Ingredients of demand (output tax or input tax credit)</li> <li>➤ Allegations v. actionable cause</li> <li>➤ Grounds in SCN and alternatives to choose</li> <li>➤ Doctrine of election (in SCN)</li> <li>➤ Limitation v. urgency of SCN (extension of limitation section 168A)</li> <li>➤ Usual evidence to support grounds in SCN</li> <li>➤ Testing quality of evidence relied upon</li> <li>➤ Burden of proof (output tax or input tax credit)</li> <li>➤ Structure of (well-drafted) show cause notice</li> </ul>
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
<b>11:45 a.m. to 1:15 p.m.</b>	<b>Limits to powers of Adjudicating Authority</b> <ul style="list-style-type: none"> <li>➤ Effect of deficiencies in SCN (SC decisions)</li> <li>➤ Limits to curative power (section 160(1))</li> <li>➤ Grounds in SCN as per section 75(7)</li> <li>➤ Equitable relief in adjudication (allowed / denied)</li> <li>➤ Service and non-service under section 169</li> <li>➤ Burden of proof in GST v. Evidence Act</li> <li>➤ Demand for interest (HC decisions) and rationale for introducing rule 88C (admitted but undischarged arrears)</li> </ul>
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
<b>2:00 p.m. to 3:30 p.m.</b>	<b>Drafting replies in post-notice proceedings (case study approach with common errors and implication of different types of approach to drafting)</b> <ul style="list-style-type: none"> <li>➤ Effect of omission of DRC-1A (and benefits of withholding objection to this defect)</li> <li>➤ Show cause notice 'accompanied by' DRC-1</li> <li>➤ Defects v. discrepancies in notice</li> <li>➤ Preliminary objections to SCN</li> <li>➤ Allegations v. evidence in support of allegations</li> <li>➤ Challenge Revenue's burden of proof</li> <li>➤ Facts in SCN – accept v. reject v. replace</li> <li>➤ Omission to reply on merits</li> <li>➤ Purpose of rebuttal and extent of rebuttal evidence</li> <li>➤ Overview of relevant maxims</li> </ul>
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
<b>3:45 p.m. to 5:15 p.m.</b>	<b>Case studies in show cause notice</b> <ul style="list-style-type: none"> <li>➤ SCN dropped in appeal with reasons</li> <li>➤ SCN upheld in appeal and reasons</li> <li>➤ Arguments in appeal in support of grounds in SCN</li> <li>➤ Case discussion of sale v. transfer</li> <li>➤ Case discussion of lease v. license</li> <li>➤ Case discussion of lease v. rental</li> <li>➤ Case discussion on 'tolerating an act'</li> <li>➤ Case discussion on 'miscellaneous income'</li> <li>➤ Case discussion on 'creditors written back'</li> <li>➤ Case discussion on inadmissible credits (section 16(1))</li> <li>➤ Case discussion on ineligible credits (section 17(2))</li> <li>➤ Case discussion on ineligible credits (section 16(2))</li> <li>➤ Case discussion on blocked credits (section 17(5))</li> <li>➤ Case discussion on restricted credits (tariff condition)</li> </ul> <i>(Case study to be shared in advance – Faculty will carry out interaction of the case study)</i>
<b>5:15 p.m. to 6:00 p.m.</b>	<b>Q&amp;A</b>

DAY 3	
Session	Description
10:00 a.m. to 11:30 a.m.	<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>➤ Do's and don'ts in virtual hearing</li> <li>➤ Presentation of reply to notice</li> <li>➤ Approach in demand under section 63 v. 64</li> <li>➤ Approach in demand under section 73 v. 74 v. 76</li> <li>➤ Approach in demand for penalty only under sections 122 to 127</li> <li>➤ Representation of co-noticees (with principal noticee being represented by another AR)</li> </ul>
<i>Tea Break - 11:30 a.m. to 11:45 a.m.</i>	
11:45 a.m. to 1:15 p.m.	<b>Study and approach to Adjudication orders</b> <ul style="list-style-type: none"> <li>➤ Findings to be reached in adjudication</li> <li>➤ Alteration of grounds taken in written reply</li> <li>➤ Relevance of case law from earlier tax regime</li> <li>➤ 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</li> <li>➤ Scope and limits of section 161 rectification (Part 1)</li> <li>➤ Impact of section 161 application on limitation under section 107(4)</li> </ul>
<i>Lunch - 1:15 p.m. to 2:00 p.m.</i>	
2:00 p.m. to 3:30 p.m.	<b>Case Studies on 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) 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>➤ Orders under section 54 (refund) and 140 (transition)</li> <li>➤ Action under section 57 (CWF), 78 <i>proviso</i> (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, detailed analysis to show 'no prejudice' to taxpayer)</li> </ul>
<i>Tea Break - 3:30 p.m. to 3:45 p.m.</i>	
3:45 p.m. to 5:15 p.m.	<b>Preparation for First Appeal</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 authorities on e-service of orders (section 169)</li> <li>➤ Limitation and condonation of delay</li> <li>➤ Limitation of departmental appeal</li> <li>➤ Effect of 'precondition' of pre-deposit to appeal</li> <li>➤ Condonation of delay application</li> <li>➤ Evidence via affidavit (drafting terms)</li> <li>➤ Addressing averments in statement under section 70</li> <li>➤ Effect of financial books v. third-party data (bank statement, 26AS, AIS, e-Vaahan, etc.)</li> </ul>
5:15 p.m. to 6:00 p.m.	<b>Q&amp;A</b>

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

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

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

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