



# GSTART

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

18 CPE  
Hrs.

₹ Fees  
3000/-  
+GST



GST APPELLATE TRIBUNAL

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

# GSTART : Level-1 (Program Schedule)

## DAY-1

Session	Description
<b>1st</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, 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</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) to 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 bona fide dues due to errors in self-assessment</li> <li>◆ Fee structuring 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>2nd</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 DGCI 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 bypassing Section 61 and High Court positions on validity</li> </ul>
<b>3rd</b>	<p><b>Understanding of Show Cause Notice and Approach towards it with Case Studies</b></p> <ul style="list-style-type: none"> <li>➤ Overview of statutory provisions relevant to SCN (Sections 73, 74, 74A &amp; 76)</li> <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>➤ Testing quality of evidence relied upon</li> <li>➤ Burden of proof (output tax or input tax credit)</li> <li>➤ SCN dropped in appeal with reasons</li> <li>➤ SCN upheld in appeal and reasons</li> <li>➤ Case discussion of sale v. transfer</li> <li>➤ Case discussion on inadmissible credits (Section 16)</li> <li>➤ Case discussion on ineligible credits (Section 17)</li> <li>➤ Case discussion on liability reduction against credit notes</li> </ul> <p>(Case study will be shared in advance – Faculty will carry out interactive analysis of the case study with the participants)</p>
<b>4th</b>	<p><b>Drafting Replies in SCN Proceedings (Case study approach with common errors and implications of different types of approach to drafting)</b></p> <ul style="list-style-type: none"> <li>➤ DRC-1A / DRC-01 post ADT-02 as per unsettled audit observations</li> <li>➤ Effect of omission of DRC-1A (and benefits of withholding objection to this defect)</li> <li>➤ Show cause notice ‘accompanied by’ DRC-1 v. DRC-2</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 and limited scope of Section 155</li> <li>➤ Facts in SCN – accept v. reject v. replace</li> <li>➤ Omission to reply on merits</li> <li>➤ Purpose and extent of rebuttal evidence</li> <li>➤ Overview of relevant legal maxims applicable to reply drafting</li> <li>➤ Use of technology and AI tools in drafting replies – overview of available AI tools that can assist in legal research &amp; drafting</li> </ul>

Session	Description
<p><b>1st</b></p>	<p><b>Representation in Adjudication Proceedings</b></p> <ul style="list-style-type: none"> <li>➤ Benefits of submitting written synopsis and hearing record (in case of incomplete recording by PO)</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. Section 73/74 (cir. 125 para 20(b))</li> <li>➤ Approach in demand under Section 63 v. Section 64</li> <li>➤ Approach in demand under Sections 73 v. 74 v. 74A v. 76</li> <li>➤ Approach in demand for penalties under Sections 122 to 127</li> <li>➤ Personal hearing and attendance, representation- Do's and don'ts</li> <li>➤ Virtual hearing - Do's and don'ts</li> </ul>
<p><b>2nd</b></p>	<p><b>Overview of Different Types of Adjudication Orders</b></p> <ul style="list-style-type: none"> <li>➤ Demand under Section 63 (best judgement), adjudication under Section 73 (normal demand), Section 74 (suppression) including Section 74A(5)(i)/(ii) and Section 76 (forfeiture)</li> <li>➤ Orders under Section 62 (best judgement order) and Section 64 (summary assessment order)</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 Section 29 (cancellation)</li> <li>➤ Litigation related to refunds– inverted duty structure, export, payment made by mistake etc.</li> <li>➤ Proviso to Section 78 (accelerated recovery) and Section 83 (provisional attachment)</li> <li>➤ Action under Rules 21A, 86A, 88B, 96, 96A and 96B (rules of procedure resulting in revenue)</li> <li>➤ Restrictions under Section 121 (non-appealable orders)</li> </ul>
<p><b>3rd</b></p>	<p><b>Preparation and Drafting of First Appeal (Case study approach with common errors and implications of different types of approach to drafting)</b></p> <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 orders 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> <li>➤ Grounds of appeal (Do's and don'ts)</li> <li>➤ Arguments in appeal in support of grounds in SCN</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>➤ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research &amp; drafting</li> </ul>
<p><b>4th</b></p>	<p><b>Study and Approach to Appellate Orders and Drafting Appeals to GSTAT</b></p> <ul style="list-style-type: none"> <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</li> <li>◆ 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> </ul> <p><i>Drafting appeal against OIA &amp; against RA order</i></p> <ul style="list-style-type: none"> <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 suo moto writ petition</li> <li>➤ Inherent powers of GSTAT and restrictions under Rule 112</li> <li>➤ Scope for further appeal v. benefits of deferment (call-book) and availing of 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>

## DAY-3

Session	Description	Session	Description
<b>1st</b>	<b>GSTAT Procedure Rules &amp; 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 of online filing of 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 them</li> </ul>	<b>3rd</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...</li> <li>➤ Role of Departmental Representative;</li> <li>➤ Submissions by the Appellant Counsel....</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</li> <li>Dictation of the Order;</li> </ul>
<b>2nd</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>➤ Aspects to be considered in virtual hearing</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> <p><i>Brief about Writs</i></p> <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> <p><i>Process post writ orders</i></p>	<b>4th</b>	<b>Mock Appeal Presentation (First Appeal)</b> <b>Mock Tribunal Presentation</b>

### At the Helm



**CA. Prassanna Kumar D**  
President, ICAI



**CA. Mangesh Pandurang Kinare**  
Vice-President, ICAI



**CA. Umesh Sharma**  
Chairman, GST & IDTC



**CA. Madhukar Narayan Hiregange**  
Chairman, MPC



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



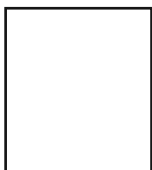
**CA. Chandrashekar Vasant Chitale**  
Vice-Chairman, MPC

### GST & Indirect Tax Committee | Members in Practice Committee

Venue:

Date:

#### Workshop Co-ordinator



Contact details for Registration

Name:

Tel.

E-mail:



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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.