

GST Expertise Course

Current GST Certification Course caters to requirements of members to understand the law and procedures to prepare them for GST practice. This course covers provisions from Section 1 to 52 of CGST Act and other provisions from Section 139 to 143 and 171. But, there is an entire area between Section 53 to 138 that requires in depth study to make the GST learning well rounded and complete. This 3-days course structure address the GST learning requirements in a comprehensive manner. It is expected that participants will be few but join after having successfully completed the Certification Course.

Day	Duration	Detailed Topic	Speaker
1		Pre-litigation: <ul style="list-style-type: none"> ➤ Understanding jurisdiction of designated proper officers ➤ Search for scope and limits to power and authority of proper officer ➤ Purpose of contemporaneous documents ➤ Written communication of contemporaneous actions and benefit in defending procedural violation ➤ Intimation in physical form even of online reporting requirements ➤ Evidentiary value of registered post ➤ Effect of IT Act in intimations to proper officer ➤ Use of public emails like gmail, yahoo mail, etc. by proper officer ➤ Payment of tax under protest – methods, relief available and legality of protest in GST 	
		Inspection by tax authorities: <ul style="list-style-type: none"> ➤ Inspection of goods in movement ➤ Inspection of premises of taxable or other person(s) ➤ Inspection of returns filed and additional documents to be collected ➤ Inspection versus search 	
		Special transactions Part 1: <ul style="list-style-type: none"> ➤ Advance ruling – strategy, limitations and implications ➤ Appellate Authority for Advance Ruling – remedies and strategy ➤ Tax recovery – approach, powers, limits and rights of taxable persons ➤ Garnishee proceedings – remedies of noticee and liabilities of notice ➤ Tax payment in instalments ➤ Liability in special cases, transfer of business, retirement of partners, agents and principals, guardians and trustees ➤ Penalties – nature, limits and remedies to oppose imposition 	
		Audit by department:	

		<ul style="list-style-type: none"> ➤ Power of departmental audit – returns, published financials or entire books of taxable person ➤ Authorization to audit – open for inspection or fait accompli ➤ Audit procedure – permit to call for new reports to be generated and submitted ➤ Duration of audit ➤ Off-site or on-site ➤ Audit findings – confidential or not ➤ Opportunity to respond to audit findings ➤ Reply to audit findings – detailed or brief – strategy or statutory requirement ➤ Period of Limitation to issue SCN – start counting relevant date ‘from’ ➤ CAG audit – scope and limits of CAG’s powers, jurisdiction questions that can be raised, applicability of ----- decision in GST and nature of replies to be filed in response to CAG audit in GST 	
2		<p>Show cause notice:</p> <ul style="list-style-type: none"> ➤ Anatomy of SCN – what to look for, how to identify and spot the deficiencies ➤ SCN – boundaries of litigation – identify charges levelled and aspects missed ➤ Reply to SCN – objections and admissions ➤ Misapplication of facts or law – identify, bring out and substantiate ➤ Evidence – contemporaneous records, affidavit and new evidence ➤ Multiple proceedings – prosecution ➤ Protective notice (after refund) ➤ SCN issued but retained in call-book 	
		<p>Adjudication:</p> <ul style="list-style-type: none"> ➤ Appearance ➤ Representation ➤ Arguments ➤ Additional submissions ➤ Adjournment – discipline, right and reasonable opportunity ➤ Written submissions to record verbal submissions during PH ➤ Jurisdiction of appellate authority – CGST, SGST and IGST 	
		<p>Revision jurisdiction:</p> <ul style="list-style-type: none"> ➤ Scope of revision ➤ Period of limitation for revision ➤ Process of revision ➤ Questions in revision 	

		<ul style="list-style-type: none"> ➤ Revision on questions raised or entire proceedings at-large in revision ➤ Re-examination of quasi-judicial orders – limited scope of such interference permitted ➤ Preliminary issues to object in revision proceedings 	
		<p>First Appeal</p> <ul style="list-style-type: none"> ➤ Filing Appeal ➤ Pre-deposit and effect of non-payment on legality of appeal ➤ Limitation – effect and remedy ➤ Grounds of appeal – drafting and prayer ➤ Paper book – contents and presentation ➤ Synopsys – structure, purpose and effectiveness ➤ Relief that FAA authorized to grant ➤ Relief that FAA not authorized to grant 	
3		<p>Second Appeal:</p> <ul style="list-style-type: none"> ➤ National Benches, Regional Benches and Area Benches – identification of jurisdiction and judicial hierarchy of decisions ➤ Preliminary objections ➤ Service of Adjn.Order ➤ New grounds – legality and strategy ➤ Review Adjn.Order in violation of SCN ➤ Short matters, mention and procedures of SAA regarding ROM, COD and other miscellaneous applications ➤ Relief that Tribunal authorized to grant ➤ Relief that Tribunal not authorized to grant ➤ Doctrine of merger / partial-merger 	
		<p>Departmental appeal:</p> <ul style="list-style-type: none"> ➤ Pre-requisites for departmental appeal ➤ Period of limitation ➤ Notice to respondent ➤ Cross-appeals ➤ Cross-objections treated as cross-appeal ➤ Batch of appeals ➤ Protest 	
		<p>High Court:</p>	

		<ul style="list-style-type: none"> ➤ Grounds to approach HC: <ul style="list-style-type: none"> ○ Question of law and question of fact ○ Legality involved in facts – identification ○ Question of law and substantial question of law ➤ Appellate jurisdiction versus writ jurisdiction (basic differentiation) ➤ Formulation of question to be answered ➤ Power to hear question not formulated ➤ Non-appealable decisions and orders 	
		<p>Special transactions Part 2:</p> <ul style="list-style-type: none"> ➤ Search – approach, powers, limits, challenges and rights of taxable persons ➤ Seizure – approach, powers, limits and rights of taxable persons ➤ Offences – by individuals and by companies – approach and remedies ➤ Compounding of offences – eligible and ineligible circumstances and strategy ➤ Summons – nature of power, refusal to attend, refusal of service and nature of statements ➤ Prosecution (power to arrest) – power and limits ➤ Proceedings involving offense – Inapplicability of Limitation Act, simultaneous proceedings, malicious proceedings, bail/bonds, determination of risk of flight and defence ➤ Pre-emptive measures – legal remedies and implications 	