

NATIONAL JUDICIAL ACADEMY

**P-1086: National Judicial Conference for High Court Justices on the Regime of
Goods and Services Tax
9th – 11th February, 2018**

Programme Coordinator : Mr. Sumit Bhattacharya, Faculty, NJA, Bhopal

No. of Participants : 18

No. of forms received : 18

I. OVERALL				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	88.89	11.11	-	-
b. The subject matter of the program is useful and relevant to my work	88.89	11.11	-	-
c. Overall, I got benefited from attending this program	83.33	16.67	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	83.33	16.67	-	-
e. Adequate time and opportunity was provided to participants to share experiences	88.24	11.76	-	-
II. KNOWLEDGE				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	52.94	47.06	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	55.56	44.44	-	-

c. Up to date	61.11	33.33	5.56	-
d. Related to Constitutional Vision of Justice	66.67	33.33	-	-
e. Related to International Legal Norms	25.00	56.25	18.75	-
III. STRUCTURE OF THE PROGRAM				
PROPOSITIONS	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	82.35	17.65	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	70.59	29.41	-	-
(ii) Interactive sessions were fruitful	66.67	27.78	5.56	-
(iii) Audio Visual Aids were beneficial	50.00	50.00	-	-
<i>(To be modified as per the sessions planned)</i>				
IV SESSIONS WISE VETTING				
Parameters				
Session	Discussions in individual sessions were effectively organized		The Session theme was adequately addressed by the Resource Persons	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	66.67	33.33	69.23	30.77
2	72.22	27.78	83.33	16.67
3	61.11	38.89	75.00	25.00
4	61.11	38.89	75.00	25.00
5	66.67	33.33	91.67	8.33
6	72.22	27.78	83.33	16.67
7	77.78	22.22	83.33	16.67
8	77.78	22.22	83.33	16.67
V. PROGRAM MATERIALS				
PROPOSITIONS	To a great extent	To some extent	Not at all	Remarks

a. The Program material is useful and relevant	77.78	22.22	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	50.00	50.00	-	-
c. The content was organized and easy to follow	61.11	38.89	-	-

VIII. GENERAL SUGGESTIONS

1. Three most important learning achievements of this Programme	<ol style="list-style-type: none"> 1. Objectives of business legislation to promote free trade with traceable consequences on tax realization. 2. I got an introduction to the regime which I did not have at all earlier. But service tax law is highly technical, lack of basic knowledge hampered better and complete assimilation. 3. The constitutional amendment has become clearer. The concept of GST has become clear. The shift from pre GST to post GST has become clear. 4. Transition from pre-GST to GST understood. Dispute areas to occur recognised. 5. Learning achieved through debate, got an opportunity to benefit from the ideas of all others participants and Resource Persons. 6. A good introduction to new law, the challenges and issues. 7. Participant did not comment. 8. Great means to introduce this subject. 9. Gave insight to a new legislation. 10. Comprehensive understanding of GST. 11. The programme being relevant to issues likely to come on subject, was helpful. Come across various angles from which the concerned legislation can be examined. Exposed to the details of the Act which is a new legislation. 12. Basic of GST. Sectoral imparts. Concept of supply under GST. 13. There should be continuity on GST programme. 14. Came to know about GST law which is very useful to me. 15. GST, an act being new to us the materials prepared by Mr. Sumit Bhattacharya was of immense help. Interaction to clear our doubts. Discussion on GST, constitution and criminal law.
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	<p>16. Time and place of delivery. Interpretive challenges and potential areas of conflict.</p> <p>17. To uphold development of a harmonized nation.</p> <p>18. The basic knowledge of GST Act and its implementation.</p>
<p>2. Which part of the Programme did you find most useful and why</p>	<p>1. Session-6; Concept of 'Supply' under GST: International Perspectives and Learnings for India. Session-7; Time and Place of Delivery: An overview of relevant provisions.</p> <p>2. Session 4 onwards it was good as I got to understand the Act a better.</p> <p>3. Session-4; Administering GST: Dispute Resolution-Appeal & Revision Adjudication, Appeal, Revision, Demand & Recovery. Session-5; Administering GST: Inspection, Search, Seizure, Arrest, Penalties, Prosecution & Compounding. Session-6; Concept of 'Supply' under GST: International Perspectives and Learnings for India. GST was examined vis a vis its practical aspects.</p> <p>4. Session-2; Introduction of Concepts: CGST, SGST & IGST. Session-4; Administering GST: Dispute Resolution-Appeal & Revision Adjudication, Appeal, Revision, Demand & Recovery. Session-5; Administering GST: Inspection, Search, Seizure, Arrest, Penalties, Prosecution & Compounding. Session-6; Concept of 'Supply' under GST: International Perspectives and Learnings for India.</p> <p>5. Session-8; Interpretive Challenges & Potential Areas of Conflict. Because there was a very good discussion regarding the various facets of GST with reference to the constitutional provisions.</p> <p>6. Session-7; Time and Place of Delivery: An overview of relevant provisions. Session-8; Interpretive Challenges & Potential Areas of Conflict.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Session-4; Administering GST: Dispute Resolution-Appeal & Revision Adjudication, Appeal, Revision, Demand & Recovery. Session-5; Administering GST: Inspection, Search, Seizure, Arrest, Penalties, Prosecution & Compounding. Session-7; Time and Place of Delivery: An overview of relevant provisions. Session-8; Interpretive Challenges & Potential Areas of Conflict. These sessions are perceived by me to be relevant.</p> <p>10. Session-1; Overview of the GST Regime: Amalgam of Central Excise, Service Tax & VAT. Session-7; Time and Place of Delivery: An overview of relevant provisions. Session-8; Interpretive Challenges & Potential Areas of Conflict.</p> <p>11. Session-7; Time and Place of Delivery: An overview of relevant provisions. Session-8; Interpretive Challenges & Potential Areas of Conflict. Which were more focused on the uses likely to come to court.</p> <p>12. Each part.</p>

	<p>13. All, because inter related.</p> <p>14. Session-7; Time and Place of Delivery: An overview of relevant provisions. Session-8; Interpretive Challenges & Potential Areas of Conflict.</p> <p>15. The interactive part.</p> <p>16. In all part of the programme.</p> <p>17. The entire programme was useful.</p> <p>18. Session-1; Overview of the GST Regime: Amalgam of Central Excise, Service Tax & VAT. Session-2; Introduction of Concepts: CGST, SGST & IGST. Session-4; Administering GST: Dispute Resolution-Appeal & Revision Adjudication, Appeal, Revision, Demand & Recovery. Session-5; Administering GST: Inspection, Search, Seizure, Arrest, Penalties, Prosecution & Compounding. Session-7; Time and Place of Delivery: An overview of relevant provisions. Session-8; Interpretive Challenges & Potential Areas of Conflict.</p>
<p>3. Which part of the Programme did you find least useful and why</p>	<p>1. Participant did not comment.</p> <p>2. 1st and 2nd part the programme was so designed that it assumed that the participants have basic knowledge and experience in tax jurisdiction.</p> <p>3. Session-8; Interpretive Challenges & Potential Areas of Conflict. It approached to be academic at present.</p> <p>4. Not applicable. All useful in some way on the other.</p> <p>5. Participant did not comment.</p> <p>6. Participant did not comment.</p> <p>7. Participant did not comment.</p> <p>8. Participant did not comment.</p> <p>9. Not applicable all sessions were eye opener.</p> <p>10. Participant did not comment.</p> <p>11. All the programme were useful.</p> <p>12. None.</p> <p>13. None.</p> <p>14. Participant did not comment.</p> <p>15. Participant did not comment.</p> <p>16. Nil.</p> <p>17. Participant did not comment.</p> <p>18. Session-3; GST: Sectoral Impact, <input type="checkbox"/>Exports, <input type="checkbox"/>SMEs, <input type="checkbox"/>Service Sector. Session-6; Concept of 'Supply' under GST: International Perspectives and Learnings for India.</p>

<p>4. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<ol style="list-style-type: none"> 1. NJA as a body must keep the during power of judicial system continuous and well equipped of human resource and material. 2. May be if Resource Persons concentrated more on the legislation and introduced the basic concepts used in regime, it would have been better. 3. Persons who have attended this program should attend the next program of GST in continuity. 4. Judges with a tax background should be called as the program is tax specific details and these judges should attend all program on GST as this a dynamic developing field. 5. Participant did not comment. 6. Must have an ATM counter and grocery store. 7. Participant did not comment. 8. The experts must be allowed to make their presentation uninterrupted and only then should the questions begin. 9. Satisfied. 10. Excellent. 11. Please have program which have issues in dispensation of justice and on some issues which are likely to come to court. 12. Since it is new legislation and requires increased effort to understand the subject. 13. Please record the program through Audio or Video. 14. Already doing excellently. 15. GST, being a new Act and judges from has taxation background should be given an opportunity to be addressed from the basics. 16. At present it is good. 17. The programme was well conceptualized, have an expert on constitutional law in the next program. The Resource Persons were excellent but an interpretation based on the original bill introduced and then the amendment passed would be better. Reintroduce inviting spouses to NJA if the reasons for discontinuing invitations can be revisited, do so. 18. Department experts have more knowledge & the implementing agency, therefore department persons should be given preferences.
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