



The Western Maharashtra
Tax Practitioners Association



MEGA CONFERENCE ON GST LITIGATION

-A Must Course for Every Professional

**Date - Saturday 15th May 2021, Sunday 16th May 2021,
Saturday 22nd May 2021 and Sunday 23rd May 2021**

Your Gateway to Enter into GST Litigation Practice

KEY FEATURES OF THE CONFERENCE

Total 13 sessions covering all aspects of GST Litigation

- 🔑 Expert Faculties practicing in Supreme Court / High Court from all Parts of Country
- 🔑 Online Program
- 🔑 Discussion on Landmark Judgements
- 🔑 Coverage of handling dispute relating to – ITC, E Way Bill, Refund and Registration
- 🔑 Helpful to all Professionals – CA/CMA/CS/Advocates/Tax Practitioners / Accountant
- 🔑 Certificate will be provided to participants



zoom
Webinar

CHIEF GUEST



Shri Sameer S. Patil

Deputy Commissioner,
Tax Research Unit (TRU)
North Block, Finance Ministry, New Delhi

TECHNICAL SESSIONS ON 15th May 2021, SATURDAY

09.00 AM to 11.00 AM

TECHNICAL SESSION 1 - LITIGATION - BASIC FRAMEWORK, DOCUMENTATION AND DRAFTING ASPECT

- **GST Litigation Practice** – Disputes under GST regime, the role of a Professional and Opportunities for professionals
- **Jurisdictional framework** under GST law and cross empowerment authority
- **Summons** and other communication from the Department – How to deal with it?



CA Bimal Jain, Delhi
(Author of Books on GST)

11 15 AM to 12 45 PM

- **Pre requisites of Show Cause Notice** - Essential Pre-requisites, Demand Notice Vs Show Cause notice, Pre-notice consultation & its implications
- **How to make impactful Drafting and prepare Defence against SCN** - Research & Crystallisation of grounds of defence, Art of citing precedents, Law of precedents and Judicial Discipline, Paper-book & Indexation,
- **Hearings** – Reply vs. Personal Hearing, Dress code, Body language, Tone & Tenor, Modulation and Arguments' style
- Additional submissions



Adv Vinay Shraff, Kolkata
(Practicing in Supreme court /high Court)

02 30 PM to 04 00 PM

TECHNICAL SESSION 2 - ASSESSMENT, DEPARTMENTAL AUDIT AND LIMITATION PERIOD FOR ISSUING SHOW CASUE NOTICE

- **Assessment provisions under GST** (Section 59 to 65 of CGST Act, 2017)
- **How to handle Departmental Audit**
 - Time limit, Relevant aspects from Departmental Audit manual, Process of Audit and response thereto – Intimation of Audit, Preparation and furnishing of details, Importance of pre audit review, DAR & FAR and response thereto, need for caution while responding to audit observations



CA Manoj Nahata,
Guwahati
Practicing in IDT and litigation

04.15 PM to 05.45 PM

- **Show Cause Notice** under Sec 73 and 74
- **Normal Period of Limitation Vs Extended period of limitation** for issue of SCN and the implications
- **Closure of proceedings** under Sec 73 and Sec 74
- **Invocation of Extended period of limitation** – judicial pronouncement and principals of laws



Adv Shailesh Sheth,
Mumbai
(Practicing in Supreme Court/
High Court)

TECHNICAL SESSIONS ON 16th May 2021, SUNDAY

09 30 AM to 11 00 AM

TECHNICAL SESSION 3 - APPEALS UNDER GST LAW

- **Appeals under GST law** – Concept and framework, Statutory provisions governing the appeals under GST
- **First and second Appellate Authority in GST**– Structure, jurisdiction and power
- **Procedural aspects** - Time limit, Law governing the pre-deposit, Form, fee etc
- Drafting of Appeal before the Commissioner (Appeals) and Tribunal
- **Requirements for filing of Appeal** - Statement of facts and Grounds of appeal, Law governing the Additional grounds & Additional evidence



Adv Shailesh Sheth,
Mumbai

*(Practicing in Supreme Court
High Court)*

11.15 AM to 12.45 PM

- **Stay application and other Misc. application** including COD application and Early hearing application
- Drafting of Synopsis, Cross-objections
- Hearing before the 1st Appellate authority & Tribunal – How to handle it?
- **Writ and SLPs** before the HC and SC

02 30 PM to 04 00 PM

TECHNICAL SESSION 4 - HANDLING ITC RELATED LITIGATIONS AND NOTICES

- **ITC - Constitutional aspect** and Dispute under ITC provisions
- **Implication if tax is not paid by supplier** (implication for period before Rule 36(4) and after that)
- **Non-Payment to supplier within 180 days** – Implications, issues and how to deal with
- **ITC wrongly availed but not utilised** – whether interest is payable? Applicability of Sec 50(3)



CA Arpit Haldia,
Jodhpur
*(PhD, Author of
Books on GST)*

04 15 AM to 05 45 PM

- **Sec 16(4) Time limit for availing ITC** - Implications if the ITC is not availed within the prescribed time limit, ITC eligibility if return itself is filed after September
- **ITC eligibility if tax is paid by supplier in subsequent period** or after September due date
- ITC denial to recipient, in case supplier is caught under **Fake Invoicing**

TECHNICAL SESSIONS ON 22nd May 2021, SATURDAY

09.30 PM to 11.15 PM

TECHNICAL SESSION 5 - HOW TO HANDLE DISPUTES RELATING TO E WAY BILL, REGISTRATION AND REFUND

- **How to handle Dispute relating to E-Way Bill:**
- **Procedure and Remedy**, once goods/vehicle is detained by officer
- **Penal consequences**, BG provision, replies to demand notice, filing of appeal, Release of Goods/Vehicle
- **What if vehicle is caught in state**, where taxpayer is not registered - Payment of Penalty in such case, filing of appeal etc
- **Important judgment of HC/SC w.r.t E-Way Bill dispute**



CA Raginee Goyal,
Guwahati
*(Practicing in IDT
and litigation)*

11 30 AM to 12 45 PM

- **How to handle Dispute relating Registration and Refund Dispute -**
- Birds eye view of Revocation provision and What course of option is available if **Registration Revocation application is rejected?**
- What course of option is available if **Registration Revocation application is not filed within time limit.** Can registration be activated in such case?
- Birds eye view of Refund related provisions, **Dispute under refunds** and How to deal with Refund Rejection order



CA Arun Agarwal,
Kolkata

TECHNICAL SESSIONS ON 22 th May 2021

02 15 PM to 04 15 PM

TECHNICAL SESSION 6 - LANDMARK JUDGEMENTS UNDER OLD INDIRECT TAX LAW, INTERNATIONAL VAT LAWS, GST REGIME, AND ITS RELEVANCE

- **Landmark Judgements under Erstwhile Indirect Tax laws** and Its relevant in GST
- **Whether Judgement under Excise/VAT/ST** can be relied in GST Context?
- **Important HC/SC Judgements under GST** and its relevance in practice



CA Abhay Desai
Vadodara
(Author of Books
on GST)

04 30 PM to 06 30 PM

- **Important Legal Maxims** – Meaning, Scop and Use
- **Landmark International Judgements** under VAT/GST and Its relevance under Indian GST
- **Whether International Judgement** can be relied in GST Context?



Adv V. Raghuraman
Bangalore
(PhD, Practicing in
Supreme court/
high Court, CA, CMA, CS)

TECHNICAL SESSIONS ON 23rd May 2021, SUNDAY

09.30 AM to 11.00 AM

TECHNICAL SESSION 7 - ARREST, PROSECUTION, SUMMON, SEARCH AND ATTACHMENT PROVISIONS IN GST - WHAT PROFESSIONAL SHOULD KNOW

- **Summons and Investigation** (Section 70 of CGST Act, 2017)
- **Attachment, inspection, search and Seizure etc** - Basic concepts and role of professionals (Section 67 of CGST Act, 2017)
- **Practical case studies** on above



Adv Puneet Agrawal,
Delhi
(Practicing in Supreme
court/high Court)

11 15 AM to 12 45 PM

- **Arrest and prosecution** provisions (Section 69 and 132 of CGST Act, 2017)
- **Cognizable and Non Bailable Offense**
- **Non cognisable and Bailable offence**



Adv Avinash Poddar,
Surat
(PhD, Practicing in
Supreme court/high Court)

TECHNICAL SESSIONS ON 23 rd May 2021

02 30 AM to 04 00 AM

TECHNICAL SESSION 8 - PENAL PROVISIONS UNDER GST AND CRITERIA FOR LEVY OF PENALTY

- **Basic Principles for Levy of Penalty and Importance of Mens rea** for levy of Penalty. Reference of Case laws
- **Meaning of Civil Proceedings, Criminal Proceedings and Quasi Judicial Proceedings**

04 15 PM to 05 45 PM

- **Offences and Penalty provisions in GST-** (Sec 122 and 125)
- **Principles for Levy of Penalty in GST-** (Sec 126 and Sect 125)



Adv K S Naveen Kumar
Bangalore
*(Practicing in Supreme court
/high Court)*

KEYNOTE ADDRESSEE FOR TECHNICAL SESSIONS



**ADV VINAYAK
PATKAR**



**ADV MVK
MOORTHY**



**ADV G Y
PATWARDHAN**



**ADV KISHOR
LULLA**



ADV D K GANDHI



**DV NANJUNDA
PRASAD**



**ADV PANKAJ
GHIYA**



**ADV NIKITA
BADHEKA**

ABOUT WMTPA:

- **Address : Yadav Vyaper Bhavan ,602 Shukrawar Peth, Shivaji Road,Pune-411002**
 - (Telephone : 020- 24470237)
- The Western Maharashtra Tax Practitioners' Association, was formed in 1950 having members from all parts of Maharashtra.
- WMTPA was formed with the object to assist the professionals and resolve common problem faced by the tax professional.
- WMTPA represents Tax Consultants, Advocates, Chartered Accountants, Cost Accountants & Company Secretary who are practicing in the area of taxation, corporate and other allied laws.
- Association arranges Seminars, Workshop, Conferences & Study Circle regularly which helps the member to get acquaint with the changes in various laws as well to help the government, by representing, issues faced by taxpayer as well as professionals.
- WMTPA publishes monthly journal 'Tax Tribune'
- Updated Website for members for referring various act, rules, notification, circulars etc.

WMTPA COMMITTEE -

SHRI VILAS AHERKAR
PRESIDENT

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SHRI SHARAD SURYAWANSH
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MEGA CONFERENCE COMMITTEE

SHRI NARENDRA SONAWANE
CHAIRMAN – CONFERENCE

CA SWAPNIL MUNOT
VICE CHAIRMAN – CONFERENCE

CMA SHRIPAD BEDARKAR
CHIEF CONVENOR

SHRI DNYANESHWAR NARAWADE
TECHNICAL CONVENOR

ADV AMOL SHAHA
CHIEF CO-ORDINATOR

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SHRI NAVNEETLAL BORA

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SHRI ANURUDRA CHAVAN

SHRI MILIND HENDRE

SHRI PRANAV SHETH

SHRI PRAKASH SUKHATME

MRS. ASHWINI BIDKAR

CONFERENCE FEES (INVESTMENT)

Litigation Conference fees Rs 3000/- (including GST), if booking is done upto 8th May 2021 (Early Bird Discount Fees). IF books is done after 8th May 2021, fees for the course will be Rs 3500/- (including GST)

EARLY BIRD BOOKING FEES	AFTER THAT
UPTO 8 TH MAY 2021 – RS 3,000/- INCL. GST	AFTER 8 TH MAY 2021 – RS 3,500/- INCL. GST

Helpline Number : 9921962394 | 97628 61008 | 9422494005 | 9923598135



Knowledge Patrner

GST CORNER

GSTCORNOR aims to provide Quick Alerts & Simplified Contents of Notifications/Circulars/AAR/AAAR/Case Law/Complex Issues in GST which supports professionals to keep updated and expertise in GST. Explore the GST field (Alerts to Litigation) in an innovative way with GSTCORONOR Membership. Visit www.GSTCORNOR.com for more information.

BANK DETAILS FOR PAYMENT AND REGISTRATION

DIRECT PAYMENT LINK (JUST CLICK ON THIS LINK) -

<https://payu.in/web/A9E483ABE9083A003A5377B8736399F1>

(Note - After clicking on above link, you will see, name of "Western Maharashtra Tax Practitioners' Association" and our logo. Feel the details and then proceed for payment)

DETAILS FOR NEFT OR CHEQUE PAYMENT

Bank Account Number: 07910100005036

IFSC: BARB0SUBHAS

Account Name: The Western Maharashtra Tax Practitioners' Association.

Please send payment **SCREEN SHOT** on **WHATSAPP** to Shri Prashant Waichal +91 98508 44760