

**THREE DAYS NATIONAL EVALUATIVE CONFERENCE ON SUCCESS OF
“GST @ 5”**

Organised by

The West Bengal National University of Juridical Sciences, Kolkata

in collaboration with

All India Federation of Tax Practitioners, Eastern Zone

ABOUT WBNUJS

The National University of Juridical Sciences, Kolkata is an academic community committed to the pursuit of knowledge, wisdom, discovery, and creativity. Its mission is to provide student-centric education and foster personal and intellectual growth to prepare students for productive careers, meaningful lives, and responsible citizenship in a global society.

The founding statute of the University, The West Bengal National University of Juridical Sciences Act 1999 (Act IX of 1999), states that the objects of the University shall be “to advance and disseminate learning and knowledge of law and legal processes and their role in national development, to develop in the student and research scholar a sense of responsibility to serve society in the field of law by developing skills in regard to advocacy, legal service, legislation, law reforms”. In addition, the statute enjoins the University “to make law and legal processes efficient instruments of social development” and “to promote inter-disciplinary study of law.”

ABOUT CFRGS

The Centre for Financial & Regulatory Governance Studies was set up in 2015 to undertake an interdisciplinary and collaborative mission and methodology for evaluating, discussing, recommending solutions and otherwise address the critical financial, regulatory, and policy challenges of the day. The Centre aims to create and share knowledge, to engage stakeholders in an exchange of ideas, and to enhance the appreciation of legal and regulatory issues. The goal of the Centre is to bring greater theoretical and analytical clarity to these issues, to examine their policy impact and to be a catalyst for ideas on how to improve banking and financial systems at the national, regional and global levels.

ABOUT AIFTP

Inspired by the ideology to have a common platform for all those who practice taxation laws, irrespective of their individual affiliations and to enable them to share the benefits of their learning and sharing of knowledge, eminent professionals from the fields of Direct and Indirect Taxes conceived the idea of establishing an All-India body for the tax practitioners. It was at the opening ceremony of the National Conference held on November 11, 1976 organised by The Chamber of Income Tax Consultants, Mumbai under Presidentship of Shri B. C. Joshi, that the doyens of the Professionals christened the Association in the presence of former Chief Justice of India, Hon’ble Justice J. C. Shah, distinguished Jurist Padma Vibhushan Dr. N. A. Palkhivala Senior Advocate and Shri Ram Rao Adik, Senior Advocate, Advocate General of

Maharashtra. Shri N. C. Mehta, Chartered Accountant, Mumbai, was elected as Founder President of the All-India Federation of Tax Practitioners (AIFTP) and Shri P. C. Joshi Advocate was elected as Secretary General. The AIFTP has completed 45 glorious years of its existence.

The main object of AIFTP is to spread education in the matters relating to tax laws, other laws and Accountancy.

The AIFTP has its registered Head Office at 215, Rewa Chambers, 31, New Marine Lines, Mumbai- 400 020. The total strength of National Executive Committee Members is 75 headed by the National President, Deputy President, five Vice-Presidents, Secretary General, Treasurer, five Joint Secretaries. The National President (2022) is Mr. D. K. Gandhi, Advocate from Ghaziabad and Deputy President Mr. Pankaj Ghiya,, Advocate from Jaipur.

The AIFTP is divided into five zones namely, Central Zone, Eastern Zone, Northern Zone, Southern Zone and Western Zone. Each Zone is headed by a Chairman, and Vice Chairman from each State to which Zone represents, One Secretary and two Joint Secretaries and Treasurer as Office Bearers. The term of the Zonal Office bearers and Managing Committee coincide with the terms of the National Executive Committee.

The membership of the AIFTP comprise of Senior Advocates, Advocates, Solicitors, Chartered Accountants and Tax Practitioners who are practicing on Direct & Indirect Taxes, from all States and union territory of the Country. Members of the AIFTP enjoy a strong bond of fellowship leading to fraternal brotherhood amongst professionals. The AIFTP is the only voluntary professional organisation of our country which has 144 Professional Associations as its affiliated members and more than 10,000 individuals as life members from 29 States and 4 Union Territories.

AIFTP has MOU with NUJS for conduction of B. P. Saraf Moot Court since 2014.

INTRODUCTION

The tax regime in India underwent a massive historic transformation in 2017 with the implementation of the Goods and Services Tax (GST) law effectuated through the 101st Constitutional Law Amendment and the GST Act 2016. There was a massive overhaul of the indirect tax regime impacting the centre-state fiscal relations that raised scholastic and practical questions on the dimensions of federalism. The country roared this gigantic change and some supported the move while others frowned. Several apprehensions surfaced questioning the effectiveness of the GST regime.

The causes for concerns on GST implementation arose with apprehensions on centre-state fiscal relations, implementation and design of the GST regime, overall impact on the economy, technological impacts and its effective functioning in the country, mechanisms of compensation to the states and such others. Additionally, the Constitutional Amendment promised that states would be compensated for 5 years for the losses they would incur on account of the implementation of GST. The fate of that requires evaluation to critically

appreciate the impact assessment of the GST law, especially owing to the SC decision in the *Union of India and Ors. Vs. Mohit Minerals Pvt. Ltd.* (MANU/SC/0683/2022). Accordingly the recommendations of the GST Council are not binding on the union and the States. This may have an impact on the centre-state fiscal relationship, its framework and design as such. Thus, five years down the road with enormous changes in the regime and changes from the initial proposal, it is time that we look back at the achievements of the regime and appreciate the shortcomings, issues and challenges towards proposing a better and robust sustaining indirect tax system.

With this objective in mind, NUJS Centre for Financial and Regulatory Governance Studies (CFRGS) in collaboration with All India Federation of Tax Practitioners, Eastern Zone (AIFTP, EZ) is organising a three days conference from 20th to 22nd January 2023 thereby attempting to collaboratively look back at the trajectory of development, implementation, issues, challenges, success and/or pitfalls of the GST Laws and the 101st Constitutional Amendment.

Within this penumbra and the overarching two broad themes of **Evaluation of GST on Centre-State Fiscal relations after 5 years** and the **Structure, design, implementation and working of GST Law in India**, the conference shall look at both the Constitutional and Statutory dimensions of the GST regime in India.

Given the critical issues surrounding the application of GST, we have identified a few issues surrounding which the discussions can take place.

1. Impact on centre-states fiscal relations post GST
2. Alternative Tax Avenues to the states outside GST framework;
3. Design of GST
4. authority for advance rulings
5. GST Appellate Tribunal;
6. GST Rates and exemptions;
7. Input - Tax credit;
8. Refunds
9. Returns and statements;
10. assessment and audits
11. Search, Seizure, Arrest
12. Working of GST Council;
13. IT infrastructure;
14. GST Registration, Cancellation and Suspension;
15. E-invoicing;
16. E-waybills
17. TDS;
18. TCS;
19. E-Commerce and GST;
20. MSME and GST
21. Fantasy games and GST

22. Any other issues under the GST

LIST OF SPEAKERS

- ❖ Dr. Amit Mitra
- ❖ Dr. H. K. Dwivedi
- ❖ Dr. Ashok Saraf
- ❖ Mr. Pankaj Ghia
- ❖ Mr. S. Ramesh
- ❖ Sr. Adv. Dr. V. Raghuraman
- ❖ Prof. Shiju MV
- ❖ Prof. Thomas Issac
- ❖ Prof. Sachidananda Mukherjee
- ❖ IAS Dr. P. K. Mohanty
- ❖ CA Arun Kumar Agarwal
- ❖ Mr. Nagendra Kumar
- ❖ Mr. Sarthak Saxena
- ❖ CA Tarun Gupta
- ❖ CA Venugopal Gella
- ❖ Mr. Vivek Jalan
- ❖ Mr. Rajib Sankar Sengupta
- ❖ Adv. Sudipto Bhattacharya
- ❖ Mr. Ashish Chandan
- ❖ CA Venkata Ramani
- ❖ CA Jatin Christopher
- ❖ Dr. Surya Prakash
- ❖ Adv. Vipul Kundalia
- ❖ Mr. Khalid Aizaz Anwar
- ❖ Mr. Sanjiv Kumar Kothari

- ❖ Mr. Sushil Poddar
- ❖ Mr. Chandra Shekhar Ghosh
- ❖ IAS Manoj Pant

DEADLINES

- Early Bird Registration on or before 10th January 2023.
- Last date of Registration 20th January 2023.

EARLY BIRD CHARGES

- Students – Rs. 2950 (Rs. 2500 +Rs. 450 GST) [Maximum capacity 50 first come first services]
- Traders, Professionals and others – Rs. 4130 (Rs. 3000 + Rs. 630 GST)
- Academicians – Rs. 3540 (Rs. 3000 + Rs. 540 GST)
- Corporates – Rs. 5310 (Rs. 4500 + Rs. 810 GST)
- In case of an accompanying persons (1 person allowed) – Rs. 2950 (Rs. 2500 + Rs. 450 GST)

CHARGES AFTER 10TH JANUARY, 2023

- ❖ Students – Rs. 3540 (Rs. 3000 +Rs. 540 GST) [Maximum capacity 50 first come first services]
- ❖ Traders, Professionals and others – Rs. 4720 (Rs. 4000 + Rs. 720 GST)
- ❖ Academicians – Rs. 4130 (Rs. 3500 + Rs. 630 GST)
- ❖ Corporates – Rs. 5900 (Rs. 5000 + Rs. 900 GST)
- ❖ In case of an accompanying persons (1 person allowed) – Rs. 3540 (Rs. 3000 + Rs. 540 GST)

***Charges inclusive of kit and all meals on all the days of the event**

****Inclusive of 18% GST**

HOW TO REGISTER

Online details can be found on the brochure.