The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

GST & Indirect Taxes Committee

GSTART

GST – From Adjudication to Representation & Tribunal Practice

Level - I

18 CPE Hrs.

Fees ₹ 3000/- +GST

A structured and practice-oriented Two-Level workshop designed by GST & Indirect Taxes Committee 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
1st	**Role of Chartered Accountants in GST Litigation** ➢ Readiness for litigation: • Having books and access to contracts and resources; • Acquiring knowledge, updation and continuous learning; • Embracing technology ➢ Legal authority and limited liability of CA ➢ Authorship and answerability to positions taken ➢ Correspondence with tax authorities: • Original material submission by taxpayer • Affirmation of facts and self-assessment • Response to departmental material • Common errors due to overenthusiasm ➢ Conflict of interest, mid-way acceptance/ transfer of engagement of CA, recusal due to ethical conflicts developing unauthorized statements by CA ➢ Professional conduct of CA: • CA to present alternatives and client (taxpayer) to decide position to take • CA to act as instructed but not to act under dictation and guidance • Professional guidance to taxpayer to accept bona fide dues due to errors in self-assessment • Fee structuring in litigation engagements • How a compliance practitioner can build and enhance their persona as a litigation professional ➢ Integrity and ethical practices
2nd	**Origin of GST Disputes and How Enquiries Lead to Formal Proceedings** ➢ How disputes arise in GST and an overview of the dispute landscape ➢ Role of DGARM, BIFA and DGGI in risk profiling, data analytics and taxpayer selection for scrutiny ➢ Role of E-way Bill data and return mismatches in triggering disputes ➢ Introduction to proceedings under Sections 61, 65, 67 and 71 ➢ Difference between scrutiny, audit, inspection and investigation ➢ Transition from data flag to ASMT-10 to DRC-1A to formal show cause notice ➢ Practical understanding of how a taxpayer unknowingly enters dispute territory ➢ Jurisdictional pitfall of SCNs issued under Sections 73 or 74 bypassing Section 61 and High Court positions on validity
3rd	**Understanding of Show Cause Notice and Approach towards it with Case Studies** ➢ Overview of statutory provisions relevant to SCN (Sections 73, 74, 74A & 76) ➢ Ingredients of demand (output tax or input tax credit) ➢ Allegations v. actionable cause ➢ Grounds in SCN and alternatives to choose ➢ Testing quality of evidence relied upon ➢ Burden of proof (output tax or input tax credit) ➢ SCN dropped in appeal with reasons ➢ SCN upheld in appeal and reasons ➢ Case discussion of sale v. transfer ➢ Case discussion on inadmissible credits (Section 16) ➢ Case discussion on ineligible credits (Section 17) ➢ Case discussion on liability reduction against credit notes (Case study will be shared in advance – Faculty will carry out interactive analysis of the case study with the participants)
4th	**Drafting Replies in SCN Proceedings (Case study approach with common errors and implications of different types of approach to drafting)** ➢ DRC-1A / DRC-01 post ADT-02 as per unsettled audit observations ➢ Effect of omission of DRC-1A (and benefits of withholding objection to this defect) ➢ Show cause notice 'accompanied by' DRC-1 v. DRC-2 ➢ Defects v. discrepancies in notice ➢ Preliminary objections to SCN ➢ Allegations v. evidence in support of allegations ➢ Challenge Revenue's burden of proof and limited scope of Section 155 ➢ Facts in SCN – accept v. reject v. replace ➢ Omission to reply on merits ➢ Purpose and extent of rebuttal evidence ➢ Overview of relevant legal maxims applicable to reply drafting ➢ Use of technology and AI tools in drafting replies – overview of available AI tools that can assist in legal research & drafting

DAY-2

Session	Description
1st	**Representation in Adjudication Proceedings** ➢ Benefits of submitting written synopsis and hearing record (in case of incomplete recording by PO) ➢ Objections (with basis) on jurisdiction (administrative and subject matter) ➢ Objections (with basis) on limitation v. effect of online service of notice ➢ Approach in demand under Section 54 v. Section 73/74 (cir. 125 para 20(b)) ➢ Approach in demand under Section 63 v. Section 64 ➢ Approach in demand under Sections 73 v. 74 v. 74A v. 76 ➢ Approach in demand for penalties under Sections 122 to 127 ➢ Personal hearing and attendance, representation- Do's and don'ts ➢ Virtual hearing - Do's and don'ts
2nd	**Overview of Different Types of Adjudication Orders** ➢ 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) ➢ Orders under Section 62 (best judgement order) and Section 64 (summary assessment order) ➢ Penalties under Section 122 (offences) to Section 129 (EWB deficiencies) ➢ Confiscation under Section 130 ➢ Orders under Section 25 (registration) and Section 29 (cancellation) ➢ Litigation related to refunds– inverted duty structure, export, payment made by mistake etc. ➢ Proviso to Section 78 (accelerated recovery) and Section 83 (provisional attachment) ➢ Action under Rules 21A, 86A, 88B, 96, 96A and 96B (rules of procedure resulting in revenue) ➢ Restrictions under Section 121 (non-appealable orders)
3rd	**Preparation and Drafting of First Appeal (Case study approach with common errors and implications of different types of approach to drafting)** ➢ Service, non-service or delay in service of order ➢ Date of order v. date of communication of order ➢ Case law on e-service of orders (Section 169) ➢ Limitation and condonation of delay ➢ Effect of 'precondition' of pre-deposit to appeal ➢ Evidence via affidavit (drafting terms) ➢ Addressing averments in statement under Section 70 ➢ Approach to orders in REG-17/31, MOV-9, MOV-11, DRC-7, DRC-8 and RFD-6 ➢ Statement of facts (Do's and don'ts) ➢ Grounds of appeal (Do's and don'ts) ➢ Arguments in appeal in support of grounds in SCN ➢ Prayer (Do's and don'ts) ➢ Benefits of prepared synopsis v. compilation ➢ Presentation in appellate hearing (physical / virtual) ➢ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research & drafting
4th	**Study and Approach to Appellate Orders and Drafting Appeals to GSTAT** ➢ Grounds of appeal v. findings in appellate order ➢ Case law (Jurisdictional or other) High Court on findings ➢ Review of appellate order for: • improvements to overcome defects in OIO • deviation in grounds in APL-01 • cross-examination of witness • admissibility of documentary evidence ➢ Scope and limits of Section 161 rectification and its impact on limitation under Section 112(6) *Drafting appeal against OIA & against RA order* ➢ 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 ➢ 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. ➢ Benefits of limiting appeal to OIO or OIA and not expose SCN for reconsideration ➢ Limitation, condonation, forum error and effect of suo moto writ petition ➢ Inherent powers of GSTAT and restrictions under Rule 112 ➢ Scope for further appeal v. benefits of deferment (call-book) and availing of relief ➢ Use of technology and AI tools in drafting appeals – overview of available AI tools that can assist in legal research & drafting

DAY-3

Session	Description
1st	**GSTAT Procedure Rules & Filing Appeals on the GSTAT Portal** ➢ Overview of GSTAT Procedure Rules ➢ Do's and don'ts of online filing of APL5/APL6 ➢ Step by step process of filing on the GSTAT portal ➢ Uploading documents and compiling the paper book ➢ Quantification of pre-deposit and payment through the portal ➢ Common technical errors and how to resolve them
2nd	**Representation before GSTAT** ➢ Appearance – Dress code and presentations (ICAI Code) ➢ Presentation – Physical papers v. E-files ➢ Aspects to be considered in virtual hearing ➢ Additional submissions ➢ Synopsis v. Compilation ➢ Interlocutory applications (RoA, RoM, CoD, etc.) ➢ Presentation of appeal, preparation, conduct of proceedings *Brief about Writs* ➢ Scope and limitation ➢ Difference between writ v. adjudication/appeal, its advantages, and disadvantages ➢ Prayers in writ *Process post writ orders*
3rd	**Mock Tribunal - Video with explanation by faculty as to** ➢ Infrastructure; ➢ Decorum; ➢ Procedure in Tribunal; ➢ Types of hearings... ➢ Role of Departmental Representative; ➢ Submissions by the Appellant Counsel.... ➢ Referring to appeal paper book and other documents on record or submitted; ➢ Reference to precedents and circulars; ➢ Counter arguments by the DR; ➢ Questions by the Bench; ➢ Rejoinder by the Appellant Counsel ➢ Reserving of the order, Pronouncement of operative portion Dictation of the Order;
4th	**Mock Appeal Presentation (First Appeal)** **Mock Tribunal Presentation**

At the Helm

CA. Prassanna Kumar D
President, ICAI

OPENING REMARKS

CA. Mangesh Pandurang Kinare
Vice-President, ICAI

VOTE OF THANKS

CA. Umesh Sharma
Chairman, GST & IDTC

CA. Rajendra Kumar P
Vice Chairman, GST & IDTC

GST & Indirect Taxes Committee

Hosted by : Northern India Regional Council of ICAI

For Registration Queries, Email Us At : **nirc@icai.in**

9th, 10th & 11th October, 2026
10:00 AM - 6:00 PM

Malviya Smriti Bhawan
DDU Marg, New Delhi

FEES
₹ 3000+GST

SCAN & REGISTER HERE

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