

Workshop Series on **INDIRECT TAXES** (Moving Towards GST)

**PHD
CHAMBER**

PROGRESS HARMONY DEVELOPMENT

Since - 1905

Works Contract & Draft GST Business Processes
Excise & Draft GST Law
Place of Supply & Debit Credit Rules
Customs & Point of Taxation
Value Added Tax & Negative List
Service Tax & Supply of Goods and Services

Knowledge Partners



Lalshrikumar
& Sridharan
attorneys

Deloitte

Silver Partner

CAS ASSOCIATES
Chartered Tax & Legal Advisors

Associate Partners

ICI THE INSTITUTE OF
Company Secretaries of India



Online Media Partners

Voice of CA®

TAXMANN®

CAclubindia®
Association of Chartered Accountants
of India

tio!

taxindiaonline.com

Conference on

DRAFT MODEL GST LAW

SCOPE OF SUPPLY, PLACE & TIME OF SUPPLY, VALUATION AND TRANSITIONAL PROVISIONS IN GST

PLEASE NOTE CHANGE IN DATE & TIME: 29 JUNE 2016 FROM 09:30 AM

As you are aware, the Indirect Taxes Committee, PHD Chamber is organising an Annual Workshop Series on different peripherals and issues under the Indirect Taxation with specific relevance to GST for the year 2016-17. **Now with the Central Government putting the Draft Model GST Law on public domain after getting in-principle nod from the Empowered Committee of State Finance Ministers, in a way, signalling that the GST might mark its advent from April 1, 2017, the third workshop under the series is being organised on the captioned theme at PHD House, New Delhi.**

PROGRAMME OUTLINE

09:30 AM – 10:00 AM	REGISTRATION
10:00 AM – 10:45 AM: INAUGURAL SESSION	
Welcome Address	PHD Chamber
Theme Presentation	Mr. Bimal Jain Chairman, Indirect Taxes Committee, PHD Chamber
Address by Special Guest	Mr. Shashank Priya Additional DG (GST), CBEC
Vote of Thanks	FLOOR PARTICIPATION
	Mr. N K Gupta Co-Chairman, Indirect Taxes Committee, PHD Chamber
10:45 AM – 11:00 AM	TEA BREAK

SENIOR GOVERNMENT OFFICIALS

Mr. Upendra Gupta
Commissioner – GST, CBEC

Mr. Shashank Priya
Additional DG (GST), CBEC

ANNUAL PARTICIPATION FEE – WORKSHOP SERIES

**One Participant from
an organization
Rs 10,000/-**

**Two Participants from
organization
Rs 18,500/-**

**Additional
Participant(s) from
organization
Rs. 7,500/- Per
Participant**

11:00 AM – 11:45 AM: TECHNICAL SESSION I

Presentation on

Overview of Draft Model GST Law

- Levy and Collection of CGST/SGST and IGST
- Taxable person and exclusion thereof
- Meaning and Scope of 'Supply' for chargeability of GST
- Matters to be treated as Supply without consideration
- Manner of taking input tax credit and its utilization
- Transfer of input tax credit
- Treatment in ecommerce transactions
- Amount of tax to be indicated in tax invoice
- Credit & debit notes and other documents
- Accounts and other records

CMA Ashok Nawal**The Institute of Cost Accountants of India****11:45 AM – 12:30 PM: TECHNICAL SESSION II**

Presentation on

Registration & Filing of Returns under GST

- General provisions relating to registration
- Liability to obtain registration and procedure thereof
- Amendment of registration
- Cancellation of registration/ Revocation of cancellation of registration
- Requirement & Periodicity of Return filing
- Concept of First Return, Annual Return and Final Return
- Furnishing details of outward supplies/ Inward Supplies
- Claim of input tax credit
- Matching, reversal and reclaim of input tax credit
- Notice to return defaulters and late fee

Mr. Vikas Garg**Deloitte****12:30 PM – 01:15 PM: TECHNICAL SESSION III**

Presentation on

Payment of Tax & GST Refund Processes

- Payment of tax, interest, penalty and other amounts
- Interest on delayed payment of tax
- Tax deducted at source
- Transfer of Input tax credit
- Procedure for obtaining refund
- Interest on delayed refunds
- Comparison of present provisions vis-à-vis GST

Mr. N K Gupta**S S Kothari Mehta & Co.****01:15 PM – 02:00 PM: TECHNICAL SESSION IV**

Presentation on

Analysis of Time of Supply Rules & Place of Supply Rules in GST Regime including Valuation

- Why we need to look into Time of Supply Rules and Place of Supply Rules in GST Regime
- Relevance of Supply for chargeability of GST on goods and services
 - Relevance of B2B and B2C Transactions in GST Regime
 - GST & Taxable Jurisdiction

REGISTRATION FOR SINGLE WORKSHOPS**MEMBERS OF ICSI/CMA & PHD CHAMBER****Rs 1600/- per participant****Participation Fee (NON MEMBERS)****Rs 1800/- per participant***The participation fee is inclusive of Service Tax*

The payment may be made by cheque/ Demand Draft in favour of "PHD Chamber of Commerce & Industry" payable at Delhi.

CEP/ CPE HOURS

4 CEP/ CPE hours will be awarded to the members of THE INSTITUTE OF COST ACCOUNTANTS OF INDIA & THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

PRIOR REGISTRATION IS COMPULSORY

For Further Details, please contact:

Ms. Monika Shingari

- Time of supply of goods & services
- Change in rate of tax in respect of supply of services
- Valuation of taxable supply
- Valuation in specific cases viz. Pure Agent and Money Changer
- Analyses of the Existing POT & POP Rules vis-à-vis Time of Supply Rules and Place of Supply Rules in GST Regime
- Practical Issues & Way forward in GST Regime

Mr. B L Narasimhan

Lakshmikumaran & Sridharan

02:00 PM – 02:30 PM: NETWORKING LUNCH

02:30 PM – 03:15 PM: TECHNICAL SESSION V

Presentation on

Assessment, Audit and Demand & Recovery

- Self Assessment and Provisional Assessment
- Scrutiny of Returns
- Assessment of unregistered persons and non-filers of returns
- Audit by tax authorities and Special Audit
- Demands and Recoveries
- Provisional attachment to protect revenue in certain cases
- Power of Inspection, search and seizure
- Power to arrest
- Offences and Penalties
- Prosecution & Compounding of offences

Mr. Sujit Ghosh

Advaita Legal

03:15 PM – 03:30 PM

TEA BREAK

03:30 PM – 04:15 PM: TECHNICAL SESSION VI

Presentation on

Appeals & Revision, Advance Ruling and Settlement of cases

- Appeals to First Appellate Authority, Appellate Tribunal, High Courts & Supreme Court
- Pre-deposit and interest on delayed refund thereof
- Appeal not to be filed in certain cases
- Revisional Power of Commissioner
- Procedures related to Advance Ruling
- Constitution of National GST Settlement Commission
- Procedures for Settlement of cases

Mr. Anil Sood

CAS Associates

04:15 PM – 05:00 PM: TECHNICAL SESSION VII

Presentation on

Transitional and Miscellaneous Provisions

- Migration of existing taxpayers to GST
- Treatment of carried forward Cenvat credit and unavailed Cenvat credit
- Credit of eligible duties and taxes on inputs held in stock/ lying with agents
- Issue of supplementary invoices, debit or credit notes where price is revised
- Pending refund claims
- Treatment of long term construction/ works contracts

Deputy Secretary
Phone:49545454, Ext.
264

Mr. Amit Joshi

Executive Officer

Phone:49545454, Ext.
305

Your confirmation may reach us by email at [mariamma@phdcci.in/](mailto:mariamma@phdcci.in) amit.joshi@phdcci.in

- Treatment of branch transfers
- Repeal and saving
- GST compliance rating

Mr. Bimal Jain

A2Z Taxcorp LLP

05:00 PM – 05:45 PM: VALEDICTORY SESSION

Opening Remarks	PHD Chamber
Observations by	Mr. N K Gupta Co-Chairman, Indirect Taxes Committee, PHD Chamber
Address by Special Guest	Mr. Upendra Gupta Commissioner – GST, CBEC
Vote of Thanks	OPEN HOUSE SESSION Mr. Bimal Jain Chairman, Indirect Taxes Committee, PHD Chamber

REMAINING WORKSHOPS UNDER THE SERIES

(subjects may be modified keeping in view the passage of GST Bill)

- Service Tax: Negative List, Declared Services, Exemption and Service Tax Rules, 1994,– Alignment under GST Regime - ***Date will be shortly announced***
- Issues in Works Contract under GST covering Real Estate/ Constructions & VAT issues under GST: Redressal & Way Forward- ***Date will be shortly announced***
- Cenvat Credit Rules, 2004 under Excise and Service Tax and their relevance in GST- ***Date will be shortly announced***
- Workshop on Draft GST Reports on Business Processes on Registration, Payment, Return & Refund: Analysis, Open Issues & Way Forward – ***Date will be shortly announced***
- Draft GST Law and 122nd Constitutional Amendment Bill, 2014: Industry Preparedness, Takeaways & Issues of Concern- ***Date will be shortly announced***
- GST for Specialized Industry Sectors:- ***Date will be shortly announced***
 - Manufacturing Sector;
 - Trading Sector;
 - Service Sector in general;
 - Real Estate and Construction Industry;
 - Software & ITES Services
 - Banking & Financial Services and Infrastructure
 - Hospitality Sector – Hotels, Tourism, Etc.
 - Health care Sector
 - Education Sector, etc.

- Pre Budget Expectations for paving the way for GST in India- ***Date will be shortly announced***
- Excise: Issues of classification, valuation and relevance of manufacture/ deemed manufacture and Alignment under the GST Regime - ***Date will be shortly announced***
- Customs: Classification, Valuation, Import and Export of Goods and Alignment under the GST Regime- ***Date will be shortly announced***
- VAT: Classification, Valuation, Forms & Procedure and relevance of Sale/ Deemed Sale and Alignment under the GST Regime- ***Date will be shortly announced***

----- **RESPONSE FORM** -----

**Workshop Series on
Indirect Taxes
(Moving Towards GST)
& Annual Subscription Proposal For FY 2016-17**

Ms. Monika Shingari

Deputy Secretary

PHD Chamber of Commerce and Industry

PHD House, 4/2, Siri Institutional Area,

August Kranti Marg, New Delhi 110016

Email : monika.shingari@phdcci.in / amit.joshi@phdcci.in / Mariamma@phdcci.in

(+91-49545454, Ext. 264 / 305/ 267)

Name(s) & Designation(s)

1. _____ 3. _____

2. _____ 4. _____

Organization: _____

Address: _____

Tel: _____ Fax: _____ Email: _____

Total Number of participants: _____

Membership No. ICMAI _____

ICSI _____

A DD/Cheque of Rs. _____ (No. _____ dated _____ drawn on _____) being participation fee in favour of "PHD Chamber of Commerce & Industry" payable at Delhi, is enclosed.