

Workshop Series on **INDIRECT TAXES** (with specific relevance to GST)

Works Contract under the Service Tax & VAT and Way forward in GST

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We are happy to inform that the Sixth Workshop under the series is being organised on the theme “**Works Contract under the Service Tax & VAT and other issues of Double Taxation and Transition Issues with Way forward in GST**” on **Friday, 18 September, 2015 from 10:00 am till 04:30 pm at PHD House, New Delhi.**

The workshop will broadly cover the following:

- ◆ **Real Estate/ Construction Industry under the Service Tax**
 - Builders vs. Developers Model
 - Individual Villas Vs. Residential Complex
 - Levy of Service Tax – Abatement
 - Levy of Service Tax on Parking – Open/ Covered, Electricity, Water, Maintenance, Club, etc.
 - Open Issues in Construction & Real Estate Industry
 - Open Issues in GST Regime & Way Forward
- ◆ **Works Contract under the Service Tax**
 - Definition of Service and Works Contract
 - Difference between Works Contract and Construction Contract
 - Levy of Service Tax – Valuation
 - Treatment of FOC Material/ Services
 - Availability of Cenvat Credit on Inputs, Input Services and CG
 - Open Issues in Works Contract
 - Open Issues in GST Regime & Way Forward
- ◆ **Works Contract under the GST Regime: Way Forward**
 - Definition of Works Contract in GST Regime
 - Levy of GST on Works Contract
 - Availability of GST Credit on Inputs, Input Services and CG in GST Regime
 - Composition Method in GST Regime
 - Valuation methodologies under GST
 - Procedure and Return filing
- ◆ **Works Contract/ Constructions under the Delhi VAT and Haryana VAT**
 - Constitutional Validity of VAT/ CST levy
 - Different Option/ Method of VAT or CST levy
 - Overview of Constructions contract under the Delhi VAT and Haryana VAT/ UP VAT and Other Major States
 - Open Issues in GST Regime & Way Forward
- ◆ **Works Contract/ Constructions under the UP VAT and Other Major States**
 - Overview of Various Works Contract under the Delhi VAT/ Haryana VAT/ UP VAT and Other Major States
 - Composition method
 - Availability of VAT credit, if any, on Inputs/ Capital Goods
 - TDS deduction under the VAT provisions
 - Procedure and Return filing
 - Open Issues in GST Regime & Way Forward

The detailed programme is enclosed for the information of members.

Participation Fee

Rs 1500/- per participant

Concessional Rate for CMA/ ICSI Members

Rs 1200/- per participant

The participation fee is inclusive of Service Tax

FOR CMA/ ICSI MEMBERS

Members of THE INSTITUTE OF COST ACCOUNTANTS OF INDIA and THE INSTITUTE OF COMPANY SECRETARIES OF INDIA will be awarded 2 CEP credit hours for each workshop. Members of the Institute registering for the workshops are required to provide their Institute's Membership number for the same.

Your confirmation may reach us by email at mariamma@phdcci.in / amit.joshi@phdcci.in

We look forward to your participation in the workshop.

SCHEDULE OF WORKSHOPS

- Union Budget 2015 – Detailed Discussions on Clause by Clause - Changes in Excise, Service Tax and Customs - **17 April, 2015 (CONCLUDED)**
- Ushering in Goods & Services Tax and Highlights of 122nd Constitutional Amendment Bill, 2014 - **15 May, 2015 (CONCLUDED)**
- Over view of Service Tax – Negative List, Declared Services and Service Tax Rules, 1994 – Issues and Way forward Relevance of same in GST Regime - **19 June, 2015 (CONCLUDED)**
- Mega Exemption under Service Tax and Point of Taxation Rules, 2011 - Its relevance in GST Regime - **17 July, 2015 (CONCLUDED)**
- Place of Provision of Service Rules, 2012 – Export & Import of Services -Transition Issues in GST on Place of Supply Rules for chargeability of GST by both Centre and States – **27 August, 2015 (CONCLUDED)**
- Works Contract under the Service Tax & VAT and Other issues of Double Taxation and Transition Issues with Way forward in GST - **18 September, 2015**
- Recent Judicial Landmark Decisions – Service Tax, Customs & Excise - **16 October, 2015**
- Cenvat Credit Rules, 2004 under Excise and Service Tax and their relevance in GST - **20 November, 2015**
- Audit, Investigation, Search and Inquiry, Imprisonment and Power to Arrest provisions by multiple wings of Service Tax and Excise Department - **18 December, 2015**
- VAT Issues in Delhi & NCR – Delhi, UP, Haryana, Punjab and Rajasthan and Impact of these issues in GST Regime - **15 January, 2016**
- Customs – Drawback, Refund, and Imposition of various Customs duties specially Anti Dumping Duty/ Safeguard Duty and Implication of Import/ Export of Goods or Services in GST Regime - **12 February, 2016**

----- RESPONSE FORM -----

**Workshop Series on
Indirect Taxes (with specific relevance to GST)**

Ms. Monika Shingari

PHD Chamber of Commerce and Industry

PHD House, 4/2, Siri Institutional Area, August Kranti Marg, New Delhi 110016

Email : mbhardwaj@phdcci.in / amit.joshi@phdcci.in

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

Name(s) & Designation(s)

1. _____

2. _____

Organization: _____

Address: _____

Tel: _____ Fax: _____ Email: _____

Total Number of participants: _____

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

FOR CMA/ ICSI MEMBERS

Membership No. (For CEP Hours): _____

PROGRAMME OUTLINE

10:00 AM	Registration
10:30 AM	Theme Presentation Mr N K Gupta Co Chairman, Indirect Taxes Committee, PHD Chamber
10:45 AM	Presentation on <u>Real Estate/ Construction Industry under the Service Tax</u> <ul style="list-style-type: none"> • Builders vs. Developers Model • Individual Villas Vs. Residential Complex • Levy of Service Tax – Abatement • Levy of Service Tax on Parking – Open/ Covered, Electricity, Water, Maintenance, Club, etc. • Open Issues in Construction & Real Estate Industry • Open Issues in GST Regime & Way Forward Mr. V Sivasubramanian Lakshmikumar & Sridharan
11:45 AM	Presentation on <u>Works Contract under the Service Tax</u> <ul style="list-style-type: none"> • Definition of Service and Works Contract • Difference between Works Contract and Construction Contract • Levy of Service Tax – Valuation • Treatment of FOC Material/ Services • Availability of Cenvat Credit on Inputs, Input Services and CG • Open Issues in Works Contract • Open Issues in GST Regime & Way Forward Mr. Bimal Jain A2Z Taxcorp LLP
12:45 PM	FLOOR PARTICIPATION
01:00 PM	NETWORKING LUNCH

01:30 PM	Presentation on <u>Works Contract/ Constructions under the Delhi VAT and Haryana VAT</u> <ul style="list-style-type: none"> • Constitutional Validity of VAT/ CST levy • Different Option/ Method of VAT or CST levy • Overview of Constructions contract under the Delhi VAT and Haryana VAT/ UP VAT and Other Major States • Open Issues in GST Regime & Way Forward Mr Sujit Ghosh Advaita Legal
02:30 PM	Presentation on <u>Works Contract/ Constructions under the UP VAT and Other Major States</u> <ul style="list-style-type: none"> • Overview of Various Works Contract under the Delhi VAT/ Haryana VAT/ UP VAT and Other Major States • Composition method • Availability of VAT credit, if any, on Inputs/ Capital Goods • TDS deduction under the VAT provisions • Procedure and Return filing • Open Issues in GST Regime & Way Forward Mr. Puneet Agrawal Athena Law Associates
03:30 PM	TEA BREAK
03:45 PM	Presentation on <u>Works Contract under the GST Regime: Way Forward</u> <ul style="list-style-type: none"> • Definition of Works Contract in GST Regime • Levy of GST on Works Contract • Availability of GST Credit on Inputs, Input Services and CG in GST Regime • Composition Method in GST Regime • Valuation methodologies under GST • Procedure and Return filing Mr. Narendra Pati Khaitan & Co.
04:30 PM	FLOOR PARTICIPATION
05:00 PM	Concluding Remarks