



GSTART

GST – From Adjudication to Representation & Tribunal Practice Level - I



The **GST & Indirect Taxes Committee** and **Members in Practice Committee** are pleased to launch **GSTART**, a structured and practice-oriented **Two-Level** workshop designed 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

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) <i>Drafting appeal against OIA & against RA order</i> ➤ 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	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	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;
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	4th	Mock Appeal Presentation (First Appeal) Mock Tribunal Presentation

At the Helm



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CA. Mangesh Pandurang Kinare
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GST & Indirect Tax Committee I Members in Practice Committee

Venue: ICAI Bhawan, Diwan's Road, Ernakulam

Date: 24th, 25th & 26th July 2026

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Seats are limited to 50 participants