

# **THE SALES TAX TRIBUNAL BAR ASSOCIATION**

**['GST APPELLATE TRIBUNAL BAR ASSOCIATION']**

## **Two Day Conference**

**on**

## **Goods and Services Tax Law**

**Friday, 1<sup>st</sup> August, 2025 & Saturday, 2<sup>nd</sup> August, 2025**

**at**

**Walchand Hirachand Hall, IMC Building, IMC  
Chamber of Commerce and Industry,  
IMC Marg, Churchgate, Mumbai 400 020.**



**THE SALES TAX TRIBUNAL BAR ASSOCIATION  
['GST APPELLATE TRIBUNAL BAR ASSOCIATION']**

**B. C. Joshi Library**

**R. No. 713/D-5, 7th Floor (Old Building), Vikrikar Bhavan, Mazgaon, Mumbai – 400 010.**

**Tel.: 2375 3365 2376 0730 E-mail: sttbar1967@gmail.com**

**President**

**Shri. Parind A. Mehta  
9820346639**

**Vice President**

**Shri. Rahul C. Thakar  
9821965244**

**Secretary**

**Shri. Sandip Ghaterao  
9920800623**

**Treasurer**

**Shri. Dinesh Tambde  
9320476808**

## About the Seminar

The Sales Tax Tribunal Bar Association comprises of professionals who have specialised knowledge in the field of Indirect Taxation mainly Goods and Services Tax. Our members are instrumental in the evolution of the Fundamental Principles of Law in this Branch of Taxation. The Association has been in the forefront in organising Seminars and Conferences on Indirect Taxes, which includes Sales Tax, VAT and other allied law and now, the Goods and Service Tax. The Association has in the past organised many successful and enriching Seminars and Conferences to enlighten the delegates on the intricate aspects and the burning issues of Indirect taxes and other allied laws.

## AIM OF THE Goods and Services Tax Seminar

GST was brought into effect from 1st July 2017. Since, its implementation the trade and the industry has been facing various issues of compliance and interpretation of the law. There is also significant increase in debate, disputes and the resultant litigation. This seminar aims at having an in-depth study and discussion on such various issues under the GST law and the impact on business, trade and industry, generally and with special focus on some Industries. The Seminar will cover business intricacies as well as application of the recent changes arising from judicial precedents and amendments. There will be a question answer session at the end of each session to make the seminar more interactive.

The Seminar will also cover the recently introduced GST Appellate Tribunal Rules and application of Artificial Intelligence for tax professionals

## Who should attend the seminar

All the stakeholders of GST i.e. Businessmen, Executives of Business Houses/Industries, Professionals and Tax-Consultants.

## Focal Points

- ✓ Eminent Faculty in the field of Indirect Taxation are invited to address the Seminar;
- ✓ Up to date knowledge on GST including recent controversies under the GST law;
- ✓ Industry focused as well as general topics which are impacting businesses at present;
- ✓ Question and Answer at the end of each session;
- ✓ The Speakers shall cover the impact of important provisions on different types of Industries.

## Detailed Programme

Time from	Time to	Topic	Speaker	Chairman
		<i>Friday - 1 Aug 2025</i>		
09:00 am	09:30 am	Breakfast		
09:30 am	10:15 am	Inauguration	President of MSTT and Shri P.C. Joshi	
10:15 am	12:00 pm	Mechanism of GST Appellate Tribunal and GST Tribunal (Procedure) Rules	Adv. Sandip Ghaterao	Adv. Praful C. Joshi
12:00 pm	01:45 pm	ITC - Section 17(5)(c) and (d)	Adv. Parth Badheka	CA Ashok Chandak
01:45 pm	02:45 pm	Lunch		
02:45 pm	04:30 pm	Intricacies and Evolution of the concept of 'Supply' - Courts Perspective	Adv. Dinesh Tambde	Adv. Ratan Samal
04:30 pm	04:45 pm	Tea		
04:45 pm	06:15 pm	Taxation of Logistics Sector	CA Vikram Mehta	Adv. Deepak Bapat
		<i>Saturday - 2 Aug 2025</i>		
09:15 am	09:45 am	Breakfast		
09:45 am	12:00 pm	Taxation of Real Estate Sector including Lease of Land and Works Contracts	CA Rajat Talati	Adv. Vinayak Patkar
12:00 pm	01:30 pm	Input Service Distributor versus Internally Generated Services (Cross Charge)	CA Aditya Surte	CA Pranav Kapadia
01:30 pm	02:30 pm	Lunch		
02:30 pm	04:15 pm	Intricacies relating to Pharma/ FMCG / Retail Sectors	Adv. Rahul Thakar	CA Sujata Rangnekar
04:15 pm	04:30 pm	Tea		
04:30 pm	05:45 pm	Artificial Intelligence and its application for Businesses and Professionals	CA Deepak Thakkar	
05:45 pm	06:00 pm	Vote of Thanks		

**President**  
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**Treasurer**  
Shri. Dinesh Tambde  
9320476808

### **Course Fees**

Comprehensive course fees for the seminar including Breakfast, Lunch & High Tea for both days are Rupees **9,500/-**

### **Venue:**

Walchand Hirachand Hall, IMC Building, IMC Chamber of Commerce and Industry, IMC Marg, Churchgate, Mumbai 400 020.

### **For further details contact:**

**The Sales Tax Tribunal Bar Association**

**022-2375 3365**

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**President**

**Shri. Parind A. Mehta**

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**9320476808**

[dmtambde@gmail.com](mailto:dmtambde@gmail.com)

## Coverage of Topics at the Seminar on 1<sup>st</sup> and 2<sup>nd</sup> August 2025

### Session – 1 – Mechanism of GST Appellate Tribunal and GST Tribunal (Procedure) Rules.

- The Second appeal lie to the GSTAT under the GST Act after decision of first appeal. The GSTAT is going to begin very soon. The GST Tribunal (Procedure) Rules 2025 have been notified on 24.04.2025. The Rules provide for the computation of time period for filing of Appeals, Format of Directions of Rulings, Registration of Appeals, Documents to accompany the Appeal, interlocutory applications, Rejection or Amendment of Appeals, Filing of Cross Objections, Rejoinders as well as for Hearing of Appeals.
- This session would cover detailed analysis of the Provisions of GSTAT and Rules made thereunder, including practical aspects which will have to be borne in mind by Advocates and Chartered Accountants while filing and hearing of appeals. Of particular importance will be changes over the present Rules and Regulations of the Maharashtra VAT Tribunal and CESTAT, Heads of Tax of Companies and Members of the Legal firms would also benefit from knowledge of these procedure in their day-to-day work.

### Session – 2 – ITC – Section 17(5)(C) and (d)

- The Supreme Court in the case of Safari Retreats Pvt. Ltd. has interpreted section 17(5)(d) of the CGST Act and the State GST Act. This was followed by retrospective amendment to Section 17(5)(d) vide the Finance Act, 2025. In another decision in the case of Bharti Airtel Ltd., the Supreme Court has interpreted the meaning of the words 'immovable property' in the context of availability of Cenvat Credit under the Finance Act, 1994.
- This session would focus on nuances of Section 17(5) (C) and (d) and the availability of Input Tax Credit on different types of contracts relating to Office Premises, Buildings, Factories, Retail Stores, Hotels, Malls, etc., under ownership or under lease of the buildings and premises. It would also cover transactions where the office interiors and fit outs are undertaken by business entities on their own, under contracts of leases or as part of lease or leave and licence of the premises.

### Session – 3 – Intricacies and Evolution of the concept of 'Supply' - Courts Perspective

- The understanding around the concept of 'Supply' under the GST law is evolving. Even, in the 8<sup>th</sup> year of implementation, there exists substantial debate and disputes around the concept and scope of supply, including existence of multiple supplies within transactions, back-to-back transactions, composite or mixed nature thereof or classification between goods or services or sheer determination of valuation thereof. Judicial review have required amendments to the GST law to eliminate confusion or address difficulties.
- This session will trace the evolution of the concept of supply over the last 8 years, under Section 7 and the consequential Schedule I, Schedule II and Schedule III, including the various judicial intervention or agitation from the businesses requiring amendments or clarification.
- This session will also cover judicial precedents in the context of the charging of GST, as well as principles established over the decades relating to taxation of goods and services (under the Service tax and VAT regimes), which would continue to be relevant.

### Session – 4 – Taxation of Logistics Sector

- The logistics sector is not only confined to Road Transport. Rail Transport, Coastal Transportation and Multi Modal transport is gaining immense popularity. International transport covers Shipping, Charters as well as multi modal transportation. Further, there could be warehousing, transshipment, customs clearance, etc. in the course of providing end to end logistics service.
- This session seeks to provide understanding of the complex aspects of logistics business and the GST touch points relating thereto.

## **Session – 5 – Taxation of Real Estate Sector including Lease of Land and Works Contracts**

- The Real Estate Sector faces substantial controversies about taxation of the different kinds of transactions taking place thereunder. The controversies have arisen relating to taxability of construction services, development rights, payments made to construction permits, FSI and TDR etc. Questions have also arisen about transactions under Slum Development Schemes, Public Parking, Road Construction offset, Public Gardens and amenities, etc., including Self-Redevelopment.
- This session would cover various controversial aspects of such transactions and seek to provide the guidance and clarity regarding the taxability to the various aspects of Real Estate Business.

### **Lease of Land**

- The controversy has arisen regarding taxability of lease of land and assignment thereof. Exemption is provided for long term lease of land of 30 years or more or industrial plots provided by the State Government Industrial Development Corporations or Undertakings. The Gujarat High Court in the case of Gujarat Chamber of Commerce has held that assignment of lease hold rights is not liable to GST. Petitions are pending before the Bombay High Court also.
- This session would also dwell into the intricacies of the taxation of lease hold rights, independently or as part of sale of building. It would also examine the possibility of claiming Input Tax Credit, in the event the taxability is upheld.

## **Session – 6 – Input Service Distributor versus Internally Generated Services (Cross charge)**

- This session will deliberate on the distinction between ISD and IGS and the practical aspects of implementation of ISD
- The coverage should include case studies, system requirements, reports and data management and treatment under different scenarios.

## **Session – 7 – Intricacies relating to Pharma / FMCG / Retail Sectors.**

- These sectors have their own peculiarities which are subject matter of controversies and debates. The treatment of free samples or expiry stock in the course of pharmaceuticals is important. Similarly, primary or secondary discounts, schemes, multi pack product offers, etc. are important for FMCG and Retail sectors.
- The focus of this session would be to dwell in the peculiar business practices which have given rise to GST controversies and find resolution to the disputes.

## **Session – 8 – Artificial Intelligence and its applications for Businesses and Professionals**

- This session will cover the basics of Artificial Intelligence and its potential uses for professionals in the arena of the GST compliances, research, data review and management, drafting replies, appeals, etc.
- The session will also introduce the participants to the subscription based tools available to professionals.

## About The Sales Tax Tribunal Bar Association

The Sales Tax Tribunal Bar Association was founded on 1st January, 1967 by Late Shri B. C. Joshi along with few members like Shri P. V. Surte, M. S. Deora, Vishnu Vyas, R.S. Pathak, H.T. Israni, P. C. Joshi, Manek Dalmia etc. The sole aim is to provide an effective forum for the members regularly practising before Maharashtra Sales Tax Tribunal, Bombay High Court and Supreme Court.

The aims and objectives provide for the collection and dissemination of information relating to Sales Tax & other Indirect Tax Laws, Accountancy and its administration to the members, taxpayers, tax administrators and all other concerned. The Association aims to strive for removing anomalies, inequities and ambiguities in Indirect Tax and other allied laws as also for removing administrative hardship to taxpayers in general and members in particular.

The members periodically undertake critical study of tax laws by arranging Study Circles, Conferences, Seminars etc. The Association aims to strive for professional brotherhood and promoting professional integration amongst all categories of profession.

The membership of the Association is by invitation only. At present the strength of the Association is about 80 members who have rich in experience and expertise in the field of indirect taxation i.e. sales tax, VAT and now GST.

This Association has produced eminent tax Counsels like late Sarvashri B. C. Joshi, R. V Patel, N. C. Mehta, J. K. Sheth, P. V. Surte to name a few. Presently it is being guided by the Past Presidents Sarvashri S. S. Gaitonde, P. C. Joshi and others

The Association maintains an up-to-date library which is named after its founder Late Shri B. C. Joshi. The Association has completed 50 years of fruitful service to its members.



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## ENROLMENT FORM

To,  
The Secretary,  
The Sales Tax Tribunal Bar Association,  
713, Vikrikar Bhawan, 7th Floor,  
Mazgaon, Mumbai – 400 010

Dear Sir,

Please enrol me/us as delegates for Two Day Conference on GST to be held on 1<sup>st</sup> and 2<sup>nd</sup> August, 2025 at Walchand Hirachand Hall, IMC Building, IMC Chamber of Commerce and Industry, IMC Marg, Churchgate, Mumbai 400 020.

Course Fee: Rs. 9,500/-

### Particulars of Delegates

1. Name : \_\_\_\_\_
2. Designation: \_\_\_\_\_
3. Organisation: \_\_\_\_\_
4. Address: \_\_\_\_\_
5. Membership No : (For Member Delegates) \_\_\_\_\_
7. E-mail ID : \_\_\_\_\_
8. Food Option ( ☐ ) Veg / ( ☐ ) Jain.
9. Total Amount (Rs.): \_\_\_\_\_

The Registration Fee (Rs.) \_\_\_\_\_ is remitted by Cash/Cheque/DD/NEFT/IMPS/RTGS No.

\_\_\_\_\_ drawn on \_\_\_\_\_

Cheque/DD drawn in favour of 'The Sales Tax Tribunal Bar Association'.

### Bank details for NEFT / RTGS Transfer:

Account Name: Sales Tax Tribunal Bar Association

Bank A/c No.: 20115503960

Bank Name: Bank of Maharashtra

IFSC Code: MAHB0000091

Date : \_\_\_\_\_ Signature : \_\_\_\_\_

- Cheque subject to realisation and non-refundable. Outstation Cheques will not be accepted.
- Documentary evidence of NEFT and RTGS Transaction must be sent on email to [sttbar1967@gmail.com](mailto:sttbar1967@gmail.com)
- Please specify the Food Option ( ☐ ) Veg / ( ☐ ) Jain.

The Association reserves the right to change the programme. Please carry your receipt for the purpose of admission to the venue.

Please note that the enrolment is restricted to limited seats only which are to be allotted strictly on “First-Come-First-Served” basis. To avoid disappointment, please register immediately.