



MASTERING GST LITIGATION: HOW TO PREPARE YOURSELF FOR EFFECTIVE PRACTICE BEFORE AUTHORITIES AND TRIBUNALS

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10th December 2025

WHAT IS LITIGATION?

- Tax Litigation is the process of **resolving legal disputes and controversies**
- Between **Taxpayer and Government Tax Authorities**
- Regarding **Interpretation of Law, Application, Enforcement of tax laws**
- In the field of **Direct taxes, Indirect taxes** etc.
- On issues like **determination of tax, Eligibility of tax credit, Non-compliance, Place of Supply, Time of Supply, Rate of tax** etc.
- Which starts with **Notice of Audit / Assessment** by proper officer
- Followed by **Commissioner Appeals, Tribunals, High Court and Supreme Court.**

MASTERING GST LITIGATION

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1. Understanding GST Law : Mastering key areas
2. Develop proficiency in GST Procedures
3. Mastering Documentation and Drafting Skills
4. Technical skills in GST Analytics
5. Stay updated with Amendments
6. Strengthen skills for Oral Arguments
7. Learn from Practical Issues and Case Studies
8. Develop specialization in Specific Sectors
9. Professional ethics as per ICAI norms

AUDIT / ADJUDICATION / ASSESSMENT

- Sec.59 to 64 – Self assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, Assessment of unregistered persons, Summary assessment in certain special cases
- Sec.65 & 66 – Audit by tax authorities and Special Audit
- Sec.73 & 74 – Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts or otherwise

ASMT-10 AND DRC-01

ASMT-10	DRC-01
This is scrutiny of returns	This is Demand / Adjudication
Ask for explanation for discrepancies in return	Demand tax, interest, penalty
Preliminary enquiry	Show Cause Notice for recovery
Reply in ASMT-11	Reply to SCN followed by adjudication
Scrutiny closed by acceptance by issuing ASMT-12 or proceed to issue notice in DRC-01	Final demand order in DRC-07
Appeal cannot be directly filed – ASMT-12 is issued only in case all the points are accepted	Appeal can be filed against DRC-07

FIRST APPEAL / SECOND APPEAL

First appeal	Second appeal
Commissioner (Appeals) / Joint Commissioner (Appeals)	GST Appellate Tribunal
Appeal against order of proper officer	Appeal against First Appellate Authority or Revisional Authority
Appeal to be filed within 3 months further condonable upto 1 month	Appeal to be filed within 3 months further condonable as per Section 112
Pre-Deposit of 100% of admitted tax, interest etc. plus 10% of disputed tax	Pre-deposit of 100% of admitted tax, interest etc. plus 20% of remaining disputed tax
Only Penalty in dispute – 10% of penalty	Only Penalty in dispute – 20% of penalty
Commissioner / Joint Commissioner (Appeals) from Centre/State GST department	Quasi-judicial authority, Consists of Principal Bench & State Bench, Includes Judicial and Technical Members, Independent of tax department
Powers – May confirm, modify or annul the order of adjudicating authority	Powers – May confirm, modify, or annul the order of Appellate Authority or remand back to Adjudicating authority

SEC 116 OF CGST ACT - AUTHORIZED

REPRESENTATIVE

• Relative or regular employee

- Advocate
- Chartered Accountant / Cost Accountant / Company Secretary who holds COP
- Retired officer of Commercial Tax department of State Government / Union Territory / Board who had worked in a post not below the rank than that of Group-B Gazetted officer for a period of not less than 2 years
- Any person who is authorized to act as Goods and Services Tax Practitioner

ART OF DRAFTING

ART OF DRAFTING APPEAL

- Appeal before Tribunal is not a new trial but a judicial review to examine the order of lower authority
- It is an ART of ADVOCACY
- You are an officer of the court
- GSTAT is the last fact-finding authority
- Questions you should ask yourself before filing an appeal

Q1 – On what grounds?

Q2 – Who can file?

Q3 – Before which forum?

Q4 – Time limit?

Q5 – How to file?

ART OF DRAFTING APPEAL

Understand and read carefully the order under challenge.

Structure of Order → Facts – Pleadings – Discussion & Findings – Operative Part of Order

Key points to be checked while analyzing the order

- Whether all issues covered in SCN have been considered?
- Whether all submissions of the assessee have been considered?
- Whether any findings are beyond the SCN or the lower authority's order?
- Any finding is factually incorrect?
- Legal interpretation of provisions are correct or not?

ART OF DRAFTING APPEAL

Before you start drafting an appeal do the following:

1. File all the papers in chronological order from first stage i.e. enquiry, audit, Investigation, SCN etc.
2. Review all the documents submitted and identify any missing submissions
3. Check if all the documents submitted were considered in the order
4. Go through all the evidences already filed
5. Quantification of demand in order
6. Finalize all the documents to be enclosed and their sequence before starting drafting

ART OF DRAFTING APPEAL

Actual drafting of an appeal

1. Primary argument to be identified for each issue in appeal
2. Avoid making those arguments as primary arguments which do not cover the entire case
3. Decide the arguments on merit and procedural grounds
4. All evidences to be enclosed at the time of filing appeal.
Try not to submit documents afterwards

ART OF DRAFTING APPEAL - BRIEF FACTS

All material facts to be recorded chronologically



IMP

Include the following:-

- ❖ Registration details of the assessee
- ❖ Brief about the assessee's business
- ❖ All pre-SCN events such as audit, investigation etc.
- ❖ Issues highlighted in the SCN with reference to para numbers and focus on the issues being appealed against
- ❖ Point out any contradiction in the factual position in any
- ❖ Details of pleadings filed by the assessee
- ❖ Various proceedings before lower authorities
- ❖ Briefly explain the order under challenge – any additional facts – subsequent developments
- ❖ Enclose all the relevant documentary evidences to support your facts of the case
- ❖ If the issues are complex – Prepare list of dates and list of events

ART OF DRAFTING APPEAL – GROUNDS OF

APPEAL ~~Important~~ Grounds to be taken on merit in Appeal

- Identify issues involved
- Interpretation of applicable legal provisions in accordance with the settled principles of interpretation of statutes
- Support with case laws - Application to the facts involved
- Support technical grounds with technical / expert opinion, references etc.

ART OF DRAFTING APPEAL – GROUNDS OF

APPEAL

Other Grounds to be taken in Appeal

- Issue of jurisdiction
- Extended period of limitation
- Principles of natural justice not followed
- Procedural compliances under the law not done by department
- Interest and/or Penalty not imposable / not correctly charged

ART OF DRAFTING APPEAL – EVIDENCE

- Prepare Annexures and enclose with appeal
- Annexures to be properly indexed
- Annexures to be typed and translated if handwritten / different language
- Only relevant data to be enclosed. Don't submit irrelevant information and make it voluminous
- Prefer documentary evidence over oral evidence

ART OF DRAFTING APPEAL – ADDITIONAL

EVIDENCE

Rule 41 of CGST Rules & Rule 45 of GSTAT(P) Rules

- Sufficient cause has to be shown by the appellant for admission of additional evidence
- Appellate Authority / Tribunal shall record in writing the reasons for admitting additional evidence

[K.B.Corporation 1999 – Additional evidence not permissible when party failed to produce such evidence before lower authority without sufficient cause]

RULE 112 OF CGST RULES & RULE 45 OF GSTAT(P)

RULES - PRODUCTION OF ADDITIONAL EVIDENCE

The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority unless recorded in writing except in the following circumstances:

1. Where the adjudicating authority / appellate authority has refused to admit evidence which should have been admitted
2. Where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the authority
3. Where the appellant was prevented by sufficient cause from producing any evidence which is relevant to any ground of appeal
4. Where the adjudicating authority / appellate authority has made the order appealed against without giving sufficient opportunity to adduce evidence relevant to any ground of appeal.

Before admitting evidence, proper officer shall be allowed opportunity to examine the evidence or cross examine any witness OR to produce any evidence or witness in rebuttal of the evidence produced

ART OF DRAFTING APPEAL – OTHER IMP TIPS

- Check the draft from spellings, grammar, flow etc.
- Mention dispute in brief and grounds taken, including divergent views in the initials paras itself
- Mention respondents and their inter-relationship
- Enclose order under challenge as Annexure No.1
- Highlight details of connected proceedings or parallel proceedings
- If new facts are to be taken for the first time in appeal, then file separate application and reasons for the same
- First prayer should be for setting aside the Order under challenge – then mention all the other reliefs sought
- Request for personal hearing and also to add, modify grounds of appeal

GSTAT RULES

STRUCTURE OF GSTAT

	Principal Bench (New Delhi)	State Bench (Locations across India)
Composition	<ul style="list-style-type: none">- President (Judge of the Supreme Court or Chief Justice of a High Court)- Judicial Member- Technical Member (Centre)- Technical Member (State)	<ul style="list-style-type: none">- 2 Judicial Members (the senior-most among them functions as the Vice-President)- 1 Technical Member (Centre)- 1 Technical Member (State)
Handles	All kinds of cases	<p>All cases except:</p> <ol style="list-style-type: none">1. POS cases2. Anti-profiteering3. As notified by Government

GSTAT RULE 18 — FILING OF APPEAL

- (a) the cause title shall state "**In the Goods and Service Tax Appellate Tribunal**" and also set out the proceedings or order of the authority against which it is preferred;
- (b) appeal shall be **divided into paragraphs** and shall be **numbered consecutively**, and each paragraph shall contain as nearly as may be, **a separate fact or allegation or point**;
- (c) **full name, parentage, Goods and Services Tax Identification Number, description of each party and address**, as applicable, shall also be set out at the **beginning of the appeal** and need not be repeated in the subsequent proceedings in the same appeal; and
- (d) the **names of parties shall be numbered consecutively**, and a separate line should be allotted to the name and description of each party and these **numbers shall not be changed** and in the event of the death of a party during the pendency of the appeal, his legal heirs or representative, as the case may be, if more than one, shall be shown by sub-numbers.

GSTAT RULE 20 — CONTENTS OF APPEAL

FORM

(1) Every **Form of appeal** shall **set forth concisely and under distinct heads**, the grounds of appeal and such **grounds shall be numbered consecutively** and shall be **typed in double space of the paper**.

(2) Every **Form of appeal, cross-objections, reference applications, stay applications or any other miscellaneous applications** shall also be typed neatly in **double spacing on the A4 size paper** and the same shall be duly **paged, indexed and tagged firmly** with Form of appeal in a separate folder.

(3) Every Form of appeal or application or cross-objection shall be **signed and verified by the appellant or applicant or respondent or the authorised representative**. The appellant or applicant or respondent or the authorised representative **shall certify as true copy the documents produced before the Appellate Tribunal**.

WHAT IS CERTIFIED COPY

Rule 2(f) - "**certified copy**" means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a **copy duly authenticated by the 'authorised representative'** of the appellant or respondent;

Rule 20(3) - Every Form of appeal or application or cross-objection shall be **signed and verified by the appellant or applicant or respondent or the authorised representative**. The appellant or applicant or respondent or the authorised representative **shall certify as true copy the documents produced before the Appellate Tribunal.**

Rule 21(1) - Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a **certified copy of the order appealed against** in the case of an appeal against the original order passed by the adjudicating authority and where such an order has been passed in appeal or revision, there shall be a certified copy of the order passed in appeal or in revision along with the order of the original authority along with all the relevant documents including relied upon documents:

Provided that where an **application filed under the direction of the Commissioner**, the copy of the order appealed against shall be an **attested copy instead of a certified copy**.

WHO SHOULD SIGN THE APPEAL &

DOCUMENTS

Rule 22 At the ~~foot~~ of every appeal or pleading along with all the relevant documents including relied upon documents, there shall appear the name and signature of the authorised representative, and every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.

Form of Appeal

Signed and Verified by Appellant / Applicant / Respondent / AR

Documents

Certified as true copy by Appellant / Applicant / Respondent / AR

Appeal, Documents, RUDs etc

Name & Signature of Authorised Representative at foot of each page

DRESS CODE

- **122.** Every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress, if any, and, if there is no such dress —
- **Provided** that during the summer season from the 15th April to 31st August, the authorised representatives may, when appearing before a Bench of the Appellate Tribunal, dispense with the wearing of a black coat.

(a)	if a <u>male</u> , in a close-collared black coat , or in an open-collared black coat , with white shirt and black tie ; or
(b)	if a <u>female</u> , in a black coat over a white sari or any other white dress :

GSTAT APPEAL FORM

Appeal to the Goods and Services Tax Appellate Tribunal

1. GSTIN/Temporary ID/UTIN –

2. Name of the appellant –

3. Address of the appellant –

4. Respondent(s):

(a)

(b)

(c)

(Specify designation and office of the respondent(s))

5. Details of the authorised representative of the applicant:

(a) Name Mobile E-mail

(b) Name Mobile E-mail

6. Order appealed against - *APL-04/Rejected APL-02*

Number -

Date-

7. Is place of supply involved in the dispute – Yes/No

8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -

9. Date of communication of the order appealed against –

10. Details of order challenged before Appellate authority/Revisional Authority:

a) Number - Date -

b) *Order type (As per Annexure A)*

c) *Period of dispute from (DDMMYYYY) To (DDMMYYYY)*
(Applicable for demand related orders)

(Order Type)

S No	List of 'Order Type'
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order
6	Other order

11. Details of the authority passing the order specified at Sl. no. 9: *(Specify designation and Office of the said authority)*

12. Name of the authorized representative

(a) Name Mobile E-mail

(b) Name Mobile E-mail

.....

13. Act (CGST/ SGST/ IGST/ Cess)

14. Details of the case under dispute:

- a) Brief issue of the case under dispute
- b) Category of case under dispute *(As per Annexure B)*
- c) Market value of goods, where goods have been seized

15. Case Summary *(As per Annexure C)*

16. About Appellant *(As per Annexure D)*

17. Statement of facts *(As per Annexure E)*

18. Grounds of appeal

19. Prayer

20. Details of demand created, disputed and admitted.

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute'	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to	Mention section and rule	

	registration.	specified in Appellate/ Revisionary order	
1.1	Suspension of registration.	Mention section and rule specified in Appellate/ Revisionary order	
1.2	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
1.3	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
1.4	Cancellation of registration.	Mention section and rule specified in Appellate/ Revisionary order	
1.5	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
1.6	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
1.7	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
1.8	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
1.9	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
2.0	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
2.1	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
2.2	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
2.3	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
2.4	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
2.5	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
2.6	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	

27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/Revisionary order	
36	Anti profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services		

Case Summary (indicate Amount in INR, wherever quantified and wherever applicable. Not exceeding 1000 characters in each cell)

Sr. No.	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

User can add more than one Issue

About Appellant

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date of Commencement of business	Address	Nature of Business	Any other relevant fact

Appellant to state in free text form as follows:

Appellant to mention:

- (a). *his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)*
- (b). *Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)*
- (c). *date of its constitution*
- (d). *constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)*
- (e). *Address of its Head Office and address of its principal place of business in State*
- (f). *GSTIN/Temp Id and date from which registered under GST*
- (g). *Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)*
- (h). *Any other relevant fact in view of the appellant”*

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration
<i><Add rows, if required></i>			

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

(c) Interest, penalty, late fee and any other amount payable and paid

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified today, the _____ day of
month 20...

<Signature>

Place:

Name of the Applicant

Date:

Designation/Status

HOW TO START LITIGATION PRACTICE

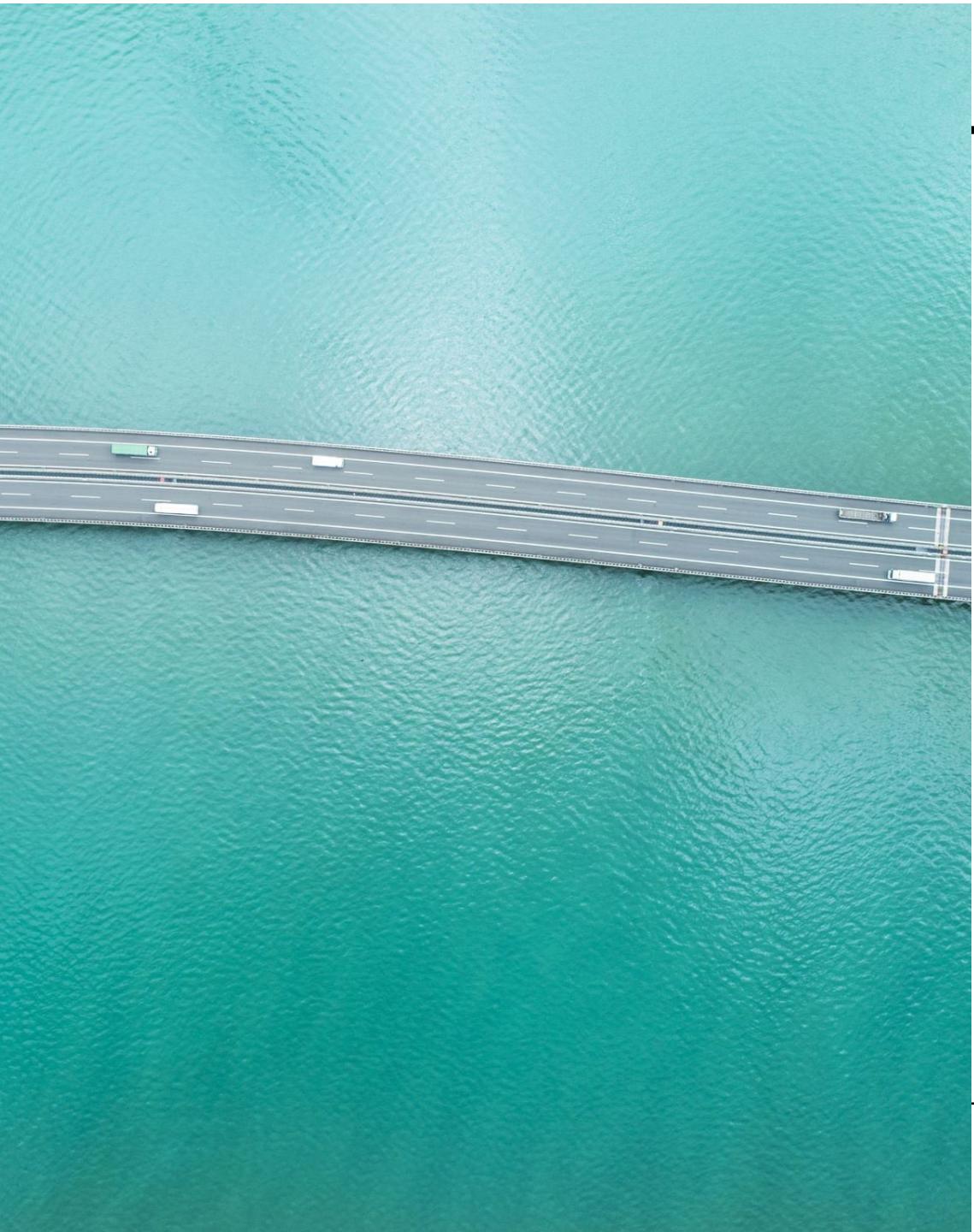
Some TIPS

- Litigation is something more than just GST
- Reading habit is the crux of any profession. Read books other than GST also. Read biographies, history, other laws etc. This will help to increase your vocabulary.
- Get in some Senior's Chamber and work with him. Attend hearings wherever possible

- ✓ Prepare your own proceeding sheet / maintain a diary after every hearing.
- ✓ There is normally a big gap between date of hearing and date of final decision. Prepare a Synopsis and submit it.
- ✓ Ensure that there are no spelling mistakes / grammatical mistakes
- ✓ Always remember to take acknowledgement of physical submissions made before authorities

- ❖ Have a structure for professional work
- ❖ Head note is the gist of the judgement. You must read the entire judgement.
- ❖ In Litigation practice, never commit anything.
- ❖ Insist of a Service Agreement. It should specify that the client has to bear all the consequences of the final decision.
- ❖ In Litigation, you have to be always optimistic
- ❖ Every litigation has 2 views – You are not an astrologer. You cannot decide the future of the case. You are a counsel. You have to advice them. Show realistic picture to client. Don't sugarcoat it.
- ❖ Communicate to the client. This is very important.

- Charge separately for initial drafting, consulting and filing and charge separate fees for hearing.
- Never charge on percentage of relief. Decide on the basis of efforts you 'need to take'.



**THANK
YOU**

~CA Unmesh Govind
Patwardhan~

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Thank you

**CA Unmesh Patwardhan
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GOODS AND SERVICES TAX APPELLATE TRIBUNAL (PROCEDURE) RULES, 2025

- Rule 2(d) – Authorised representative
- Rule 2(f) – Certified Copy
- Rule 2(i) – GSTAT Portal
- Rule 2(j) – Interlocutory application
- Rule 8 – Sitting hours
- Rule 12 – Listing of cases
- Rule 15 – Powers and functions of Registrar
- Rule 18 – Filing of Appeals
- Rule 19 – Date of presentation of appeal
- Rule 20 – Contents of Appeal Form
- Rule 21 – Documents required to accompany form of appeal
- Rule 22 – Endorsement and verification
- Rule 23 – Translation of documents
- Rule 24 – Endorsement and scrutiny of petition or appeal or document

GOODS AND SERVICES TAX APPELLATE TRIBUNAL (PROCEDURE) RULES, 2025

- Rule 29 – Interlocutory application
- Rule 31 – Grounds which may be taken in appeal
- Rule 32 – Rejection or amendment of form of appeal
- Rule 33 – Who may be joined as respondents
- Rule 38 to 40 – Cause List
- Rule 45 – Production of additional evidence
- Rule 46 – Production of evidence by affidavit
- Rule 115 – Electronic filing and processing of appeals and applications etc.
- Rule 119 – Fees
- Rule 122 – Dress of the parties

SEC 112 APPEALS TO APPELLATE TRIBUNAL

- RULE 110 & 111

SEC.113 ORDERS OF APPELLATE TRIBUNAL

- RULE 113
- RULE 113A – WITHDRAWAL OF APPEAL

1. UNDERSTANDING GST LAW : MASTERING KEY AREAS

- Understand CGST, SGST and IGST Act and its Rules,
- Changes in Finance Act
- Notifications, Circulars etc.
- Evidence Act
- Limitation Act
- Civil Procedure Code, 1908
- Mastering Key areas like Classification, Input Tax Credit (ITC) Mismatch, Place of Supply (PoS), E-way bill, Export/SEZ, Valuation etc.

2. DEVELOP PROFICIENCY IN GST

PROCEDURES

1. Adjudication and Assessment – Understand SCN formation, powers of proper officer, time lines for determination of liability etc.
2. Appeal – First Appeal (Appellate Authority), Second Appeal (GSTAT), High Court, Supreme Court, Writ petition
3. GSTAT – Understand the procedures, drafting appeals, preparing paper books, citing statutory provisions and circulars

3. MASTERING DOCUMENTATION AND DRAFTING SKILLS

1. How to draft reply to Show Cause Notice

2. Statement of facts & Prayer

3. Legal provisions in GST Act

4. Circulars / Notifications to support the legal provision

5. Judicial precedents – Case Laws

6. Evidences like Invoices, delivery challans, contracts, e-way bills, reconciliation statements etc.

7. Grounds of Appeal must be concise yet comprehensive

8. Avoid new grounds unless permitted

9. Observe statutory timelines strictly

4. TECHNICAL SKILLS IN GST ANALYTICS

- 1.Excel skills / Analytical skills
- 2.Reconciliation of GSTR-1, 3B, 9, 2A/2B with Purchase / Sales register as per books of accounts
- 3.Ledger analysis (Cash / Credit / Liability)
- 4.GST refund calculation (Rule 89, inverted duty structure)
- 5.ITC working (Rule 42 / 43)

5. STAY UPDATED WITH AMENDMENTS

- 1.Various Notifications and Circulars – any amendments in subsequent notifications
- 2.Latest Amendments in Act and Rules
- 3.GST Council decisions – Questions raised before GST Council & Minutes of the meeting for changes made

6. STRENGTHEN SKILLS FOR ORAL ARGUMENTS

1. Courtroom etiquettes

2. Legal articulation

3. Precision and Clarity

4. Handling questions logically

5. Submissions backed by law and evidence

7. LEARN FROM PRACTICAL ISSUES AND CASE STUDIES

- 1.Practical issues arising during day to day compliances
- 2.Problems like blocking of ITC
- 3.Transition issue
- 4.GST website technical issues etc.
- 5.Aadhar authentication, Refund delays
- 6.Registration and its cancellations
- 7.Extension of timelines for various reasons in various areas

8. DEVELOP SPECIALIZATION IN SPECIFIC SECTORS

1. Specialized knowledge of various sectors
2. Real Estate,
3. E-commerce
4. Lodging & Restaurant
5. Automobile, Manufacturing, Job work etc.
6. Digital & Cloud services
7. Supply to and from SEZ / EOU

9. PROFESSIONAL ETHICS AS PER ICAI NORMS

1. Accuracy in submission
2. No suppression / misrepresentation
3. Maintaining independence and integrity
4. Acting in the best interest of your client without compromising
5. Ethical practice