Grow Your Practice - GST Litigation

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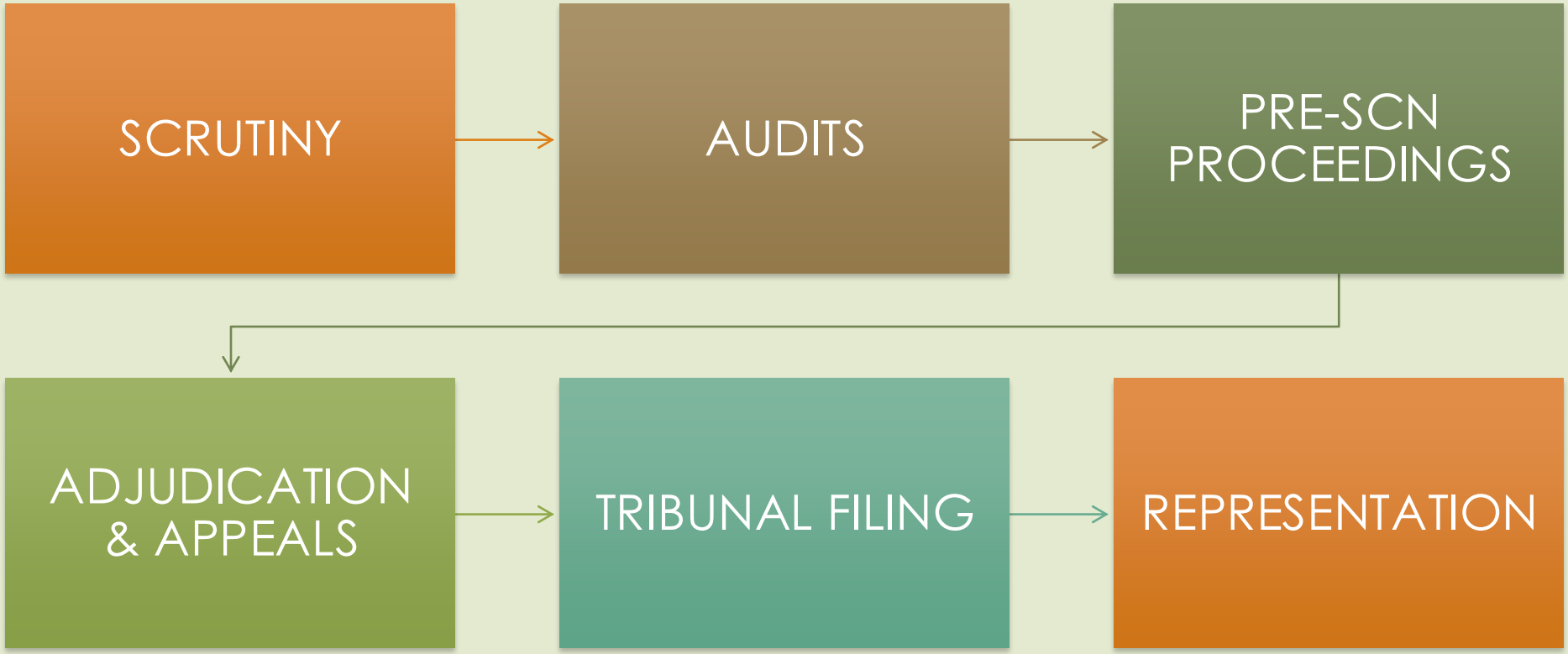
GST Litigation – Growth Practice Vertical

- Expanding litigation opportunities under GST law
- Role of CAs in
  - scrutiny,
  - audits,
  - appeals and
  - Tribunal representation •
- Advocacy preparedness and litigation strategy
- Roadmap for establishing a dedicated GST litigation vertical

GST Litigation opportunities

- Prevention is better than cure – How many follow?
- Policy of Govt. facilitating Industry Vs. Collection Target ?
- Administrative setup, their training - whether work objective oriented?
- Advanced Technology and free information flow?
- Inefficiencies of the organizations?
- Biggest of all - **AI**

Role of Chartered Accountants in ....



Preparedness and strategy

- **Mindset of CAs –**
  - To change from compliance to litigation – proving right to – defending the proceedings
  - Understanding the technical aspects in addition to the merits of the case;
  - Understanding the concept of burden of proof, establishing taxability, nature of supply etc., by the department;
  - Risk appetite and ability of the litigant;
  - Continuous updation to client;
  - Being representative of the tax payer and not a tax payer themselves;
  - Possible nitigrities of law and Provide the details required



Preparedness and strategy

- **Knowledge & Training –**
  - To be abreast with the law;
  - Understanding the development in law starting from GST Council agenda, Minutes, changes in Act, Rules, notifications and issue of circulars.
  - To be continuous engagement with the changes in law, including judicial precedents;
  - To get trained through various professional programs and also practically by attending the proceedings of the Tribunal to understand the procedure;
  - Subscribing to journals and having access to the library to go back for checking the development in law;
  - Development in the corresponding industry;
  - Checking on ICAI Publications;

Preparedness and strategy

- **Being in Professional Circle –**
  - Being in a professional Circle to understand the developments;
  - Sharing of experiences in the professional circle;
  - Taking assistance of Senior professional in case of need;
  - Jointly handling similar cases for better outcome;
  - Representation on changes in law to resolve anomalies;

Roadmap for GST Litigation Vertical

- With preparedness
- Good database
- Having resources
- Continuity
- Creating Perception
- Working with specialists



Thank you

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