

## CALL FOR PAPERS

Well researched and documented papers will be allowed for presentation in the National Seminar. Abstract with key words and full paper containing full details about the author shall be sent to [gstindia123@gmail.com](mailto:gstindia123@gmail.com) by **20<sup>th</sup>November 2016**. The full paper not exceeding ten pages shall be in MS Word, Times New Roman with 12 font size, space between lines 1.5. Selected papers will be published in an edited book with ISBN. The registration fee may be paid through Demand Draft in favour of "The Registrar, The Tamilnadu Dr. Ambedkar Law University, Chennai – 600 028." payable at Chennai and sent to [gstindia123@gmail.com](mailto:gstindia123@gmail.com) to the address given below on or before **20<sup>th</sup>November 2016**.

## REGISTRATION FEE

Faculty Members, Delegates and Advocates	:	Rs. 300/-
Students / Research Scholars	:	Rs. 150/-
Last date for sending Abstract along with Full Paper	:	20 <sup>th</sup> November 2016
Last date for paying the Registration Fee	:	20 <sup>th</sup> November 2016

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# THE TAMIL NADU Dr. AMBEDKAR LAW UNIVERSITY

*organizes*  
**UGC Sponsored**  
**One Day National Seminar**  
*on*

## GOODS AND SERVICES TAXES

*on*  
**30<sup>th</sup>November2016**

### Venue

**Auditorium**  
**The Tamil Nadu Dr. Ambedkar Law**  
**University**  
**M.G.R. Salai opposite to MRTS**  
**Taramani Railway station,**  
**Perungudi, Chennai – 96.**

## ABOUT THE UNIVERSITY

The Law University was established by the Government of Tamil Nadu by an Act of State Legislature (Act No.43 of 1997) for the advancement and dissemination of knowledge in learning, teaching and research in the field of law. It strives hard to develop in the students and research scholars, a sense of responsibility to serve the society in the field of law by developing skills in advocacy, legal services, legislations and law reforms through better educational instruction and research facilities.

This University is a first and unique affiliating type of Law University established in South Asia. There are more than twelve thousand students pursuing their law degrees in this University through eight affiliated law colleges in addition to School of Excellence in Law (SOEL.). This university under the dynamic leadership of our Hon' ble Vice Chancellor Prof (Dr.) P. Vanangamudi is crossing many milestones. One of which is the department of taxation.

The Law University has two campuses at present. One is situated at No.5, Poompozhi, Dr.D.G.S.Dinakaran Salai, Raja Annamalaipuram, Chennai-28 and has been functioning from its establishment in the year 1997. The other campus, the new one is at M.G.R Salai, opposite to MRTS Taramani Railway Station, Perungudi, Chennai-96.

## THEME OF THE SEMINAR

Levying and collection of taxes is considered as one of the primary functions of the State. India being a Quasi-Federal State, taxes are levied both by the Union and the States as enumerated in Lists I and II of the VII Schedule of the Constitution. But in order to avoid inconsistency between the Union and the States in this aspect, levy of tax is not enumerated in List-III (Concurrent List).

Sales Tax is in the State List. Under the 5<sup>th</sup> Amendment of the Constitution, the Union has been vested with the authority to levy sales tax on Inter-State sales, whenever there is an ambiguity about the appropriate Government to levy tax on the sale that takes place during the course of interstate trade or commerce. This is being carried out through Central Sales Tax Act, 1956. In addition to sales tax, the Union and the State Governments levy indirect taxes on many subjects as given under Schedule-VII.

Since this type of levy both by the Union and the States creates disparity and confusion, it is now proposed to have uniform system of tax throughout India. It will be levied on supply of goods and services. This system subsumes many of the existing taxes like Customs and Excise Duty, Entertainment tax, Entry Tax etc.

To facilitate this, the 101<sup>st</sup> Constitutional Amendment has been carried out. The provisions of this Amendment enables both the Union Government and the State Governments to levy tax on supply of goods and services. Moreover, the Union has the authority to levy tax on inter-state supply of goods and services.

When both the Union and the States are vested with the authority to levy tax on the same subject matter, differences may arise regarding the appropriate state to levy tax, rate of tax, sharing of the revenue, compensating the state that loses revenue and levy of tax on destination (consumption State to levy tax) etc.

In order to avoid such differences, the Amendment has made provision for the constitution of a Council called Goods and Service Tax Council. According to the Amendment, it is a Council where 1/3<sup>rd</sup> of the weightage is given to the Union. The States have the remaining 2/3<sup>rd</sup> weightage. Each State has equal weightage and has 2.12% weightage within the 2/3<sup>rd</sup>. It requires 75% weightage to pass a resolution. Doubt arises about getting 75% weightage at each stage. Moreover when any issue arises between the States it can be referred to an Arbitration Council.

In this scenario, the Union Government wants to implement Goods and Service Tax from the financial year 2017 – 2018. This necessitates organizing a National Seminar in this area on relevant sub-themes, so that effective deliberations on those issues are found through discussions. The topics are:-

- ❖ Double Taxation.
- ❖ Concept of co-operative federalism.
- ❖ Goods and Service Tax Council and Parliamentary Sovereignty.
- ❖ Binding nature of the recommendation of the GST Council.
- ❖ The nature of residuary power in entry 97 of List – I regarding levy of tax.
- ❖ Tax Base and principle of elasticity.
- ❖ Application of the principle, destination in levying tax. Whether neutrality can be arrived (Tax is levied on the place of consumption).
- ❖ Ambiguity in definitions in the GST Bill.
- ❖ Service.
- ❖ Tangible property, etc.
- ❖ Extend of delegation of power to the GST Council.
- ❖ Flexibility in bringing uniform rate of tax.
- ❖ Apportionment of tax revenue among States.
- ❖ Weightage of voting in GST Council.