

CENTRE FOR LAW, GOVERNANCE AND POLICY STUDIES  
His Highness Maharaja's Government Law College, Ernakulam

Dear Sir/Madam,

Replacing a bunch of state and federal levies, India has implemented the Goods and Services Tax with effect from 1<sup>st</sup> July 2017. Avowed by many as the biggest tax reform in India since Independence, the GST regime was introduced to unify the fragmented markets within the country to realize the goal of 'one nation, one tax'. Nonetheless the existing GST structure is equally mounted with expectations as also marred by apprehensions. The basic argument trotted by economists in favour of GST is that, it by subsuming an array of indirect taxes under one rubric, will simplify tax administration, improve compliance, and eliminate economic distortions in production, trade, and consumption. But this harmonization of tax structure comes with an inevitable price i.e. the loss of constitutionally guaranteed state autonomy over levy of sales taxes, which accounted for nearly 80% of their revenue. Whether the constitutional body of GST Council undermines legislative and parliamentary sovereignty is yet another contentious issue. The present composition of the Council, the procedural schema as well as the power of central government to veto each and every decision of the Council presents a disproportionate power relationship which is not seemingly conducive for fiscal federalism for federal country like India. On the social and economic front, the impact of the new tax regime on the prices that citizens will have to pay, the impact on GDP, government budgets and state financial planning and ultimately the prospects of the new regime to ensure socio- economic justice and progressivity mandates serious deliberations.

With this aim the Centre for Law, Governance and Policy Studies (CLGPS) of His Highness Maharaja's Government Law College, Ernakulam is organizing a Two Day State Level Workshop on "GOODS AND SERVICES TAX : EXPECTATIONS AND APPREHENSIONS" on 28<sup>th</sup> and 29<sup>th</sup> October, 2017. The workshop also intends to bring together a wide range of key stakeholders like economists, policy planners, tax practitioners, academicians, members of Chamber of Commerce, traders, hotel and restaurant owners, petroleum dealers, consumers etc. for proactive discussion.

It is indeed our pleasure to invite your esteemed presence in this event and to make this endeavor a grand success.

Yours Sincerely

Dr. Giri Sankar S.S.  
Asst. Professor, Hon. Director, CLGPS

Dr. Reghunathan K. R.  
Principal

Dr. Meenakumary S.  
Asst. Professor & Co-ordinator

Arun Sebastian, Gisha G. Raj, Reshma R. Krishnan, S. Muhammad Ali Khan  
Student Co-ordinators

## PROGRAMME

28<sup>th</sup> October, 2017

Time:10 am

Venue: Legislative Assembly Hall

### INAUGURAL SESSION

Welcome : Dr. Giri Sankar S.S.  
Assistant Professor and Hon. Director, CLGPS

Presidential Address : Dr. Reghunathan K. R., Principal

Inaugural Address : Sri. Pulella Nageswara Rao  
Chief Commissioner of Central Excise,  
Customs & Service Tax, Kerala Zone

### SPECIAL ADDRESS :

- ♦ GST and its Provisions : An Overview  
Sri. S. Sivan Kutty, Deputy Commissioner (Intelligence),  
Central Zone, State Goods and Services Tax Department, Kerala
- ♦ GST : Apparent Gains and Apprehensions  
Prof. (Dr.) D. Narayana, Director, Gulati Institute of  
Finance and Taxation, Tvm.
- ♦ Changing Taxation Regime : Legal Concerns  
Prof. Jenny Thekkekara, Associate Professor, Gulati Institute of  
Finance and Taxation, Tvm.

Vote of Thanks : Dr. Meenakumay S.  
Assistant Professor & Co-ordinator

Lunch Break

Time: 01.30 pm – 04:30 pm  
TECHNICAL SESSION I - GST, FEDERALISM AND  
CONSTITUTIONAL CHALLENGES

Chair : **Dr. V. R. Jayadevan**, Professor, NUALS, Kochi

- ◆ Impact of Goods and Services Tax (GST) on Revenue of States  
**Sri. R.Mohan**, Commissioner of Income Tax (Retd.)
- ◆ GST vis-a-vis Co-operative Federalism  
**Sri. A. Mithun**, Asst. Professor in Economics, Govt. Law College, Tvm.
- ◆ GST Council and State Autonomy  
**Sri. Shanmugham D. Jayan**, Advocate & Visiting Faculty, NUALS & CUSAT, Ekm.
- ◆ Exclusion of Alcohol and Petroleum Products from  
GST : Impact on Fiscal Federalism  
**Prof. (Dr.) Martin Patrick**, Chief Economist, Centre For Public Policy Research

29<sup>th</sup> October, 2017

Time: 10 am – 12:30 pm

TECHNICAL SESSION II - IMPLEMENTATION OF GST – SECTORAL  
CHALLENGES

Chair & Key Talk : Between Market and the Citizen : Concerns of a Reform

**Sri. Aneish P. Rajan IRS**, Joint Commissioner, GST, Tvm.

- ◆ Implementation of GST : A Critical Probe  
**Sri. C.P. John**, Former Member, Kerala State Planning Board
- ◆ Consumers and GST : Practical Concerns  
**Smt. Veena Krishnan**, Asst. Commissioner and Secretary,  
Agricultural Income Tax and Sales Tax Appellate Tribunal, Ernakulam
- ◆ Impact of GST on Small Businesses  
**Dr. Jose Sebastian**, Associate Professor, Gulati Institute of Finance & Taxation, Tvm.

OPEN FORUM

Moderator : **Sri. Reghunathan V. G.**

Asst. Commissioner (Intelligence), Department of State Tax, Alappuzha

Participants

- ◆ **Sri. Azeez Moosa**, Secretary, Kerala Hotel and Restaurant Association
- ◆ **Sri. T. V. Subhas**, Member, Legal Committee, All Kerala Federation of Petroleum Traders
- ◆ **Adv. Tom Jose**, President, Federation of Consumer Organization, Kerala
- ◆ Representative of Cochin Chamber of Commerce & Industry

Report Presentation : **Arun Sebastian**, Student Co-ordinator

Vote of Thanks : **Reshma R. Krishnan**, Student Co-ordinator



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