

Advanced Taxation Law

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Credits: 4

Credits Type: Law

Cross-registration: No

Pre-requisites: Law of Taxation

COURSE DESCRIPTION (COURSE VISION):

This course aims to provide advanced-level understanding of India's Goods and Services Tax (GST) and Customs law by blending constitutional foundations, statutory interpretation, compliance mechanisms, and contemporary issues. It seeks to equip learners with both theoretical insight and practical expertise for navigating complex tax regimes. The course contextualizes GST within India's broader indirect tax reform, incorporating constitutional, legal, and policy dimensions, with a focus on practical and global perspectives. Students will analyse key legislative changes, study the transition from the pre-GST indirect tax system, and assess GST's impact on various business sectors. Additionally, the course also delves into the nuances of the foundational principles of the Indian Customs regulations, thereby providing the students a comprehensive overview of the indirect tax regime. Through case studies, legislative analysis, and policy debates, the course develops critical thinking, problem-solving skills, and readiness for litigation, consultancy, and policy-making roles in indirect taxation.

TEACHING METHODOLOGY:

- Interactive lectures featuring current case law and statutory developments.
- Practical workshops focused on GST return filing, compliance, and dispute resolution.
- Group discussions and debates on policy reforms, anti-profiteering, and contemporary controversies.
- Case study analysis, including judicial pronouncements and regulatory notifications/circulars.
- Research-based assignments and presentations addressing critical tax law topics.

INTENDED LEARNING OUTCOMES:

- Demonstrate advanced understanding of GST law, administration, and compliance in India.
- Critically evaluate substantive and procedural aspects of the GST framework.
- Analyse key constitutional amendments enabling GST and their practical implications.
- Assess GST's impact on business, price contracts, and dispute resolution mechanisms.
- Interpret the role of the GST Council and related authorities in shaping policy.
- Apply current legal principles to real-world tax controversy and resolution scenarios.
- Understand the rationale, functioning and the principles of Customs regulations.

READING LIST:

1. Taxmann's Students Guide to GST & Customs Law – Dr. Vinod K. Singhania.
2. Indirect Taxation in Independent India, Taxsutra (online resource).
3. Goods and Services Tax, Constitution Law & Policy – Tarun Jain, Partner BMR Legal Associates.
4. Taxmann GST Law and Practice with Customs and FTP – V.S Datey.
5. GST: A Practical Approach – V. Chaudhary, CA Dalmia, Girdharwal.
6. Constitution of Tax – Rav Pratap Singh.
7. Report of the Select Committee, Rajya Sabha, July 2015.
8. Mohit Minerals v. Union of India (Supreme Court, 2018).
9. State of UP v. Lalita Prasad Vaish (Case Digest).
10. Skill Lotto Solutions Pvt Ltd v. Union of India, 122 taxmann.com 49 (SC).
11. CERC v Addl Dir Directorate of GST Intelligence 2025 Delhi HC
12. Bharti Airtel Ltd v Union of India (2024) SC.
13. Safari Retreats (P) Ltd v Chief Commissioner of CGST(2024) Supreme Court of India
14. Abbott Healthcare Pvt Ltd. v. CCT (2020, Kerala HC)
15. Radha Krishnan Industries v State of Himachal Pradesh 48 SC 113 SC
16. M Trade Links v Union of India (2024) Kerala High Court
17. Sasidharan Raghavan v State Tax Officer (2025) Kerala High Court.

WEEKLY READING PLAN (WEEKLY OUTLINE):

A weekly plan is provided below:

| Week | Theme | Key Topics |
|------|--|---|
| 1 | Indirect Tax Reform & Constitutional Foundations | Evolution from excise/service tax to GST; Arts. 246A, 269A, 279A; GST Council design |
| 2 | Supply & Taxable Person | Registration, taxable events, composite vs. mixed supply, scope of business |
| 3 | Time & Place of Supply | Rules for goods and services, cross-border transactions, OIDAR & e-commerce |
| 4 | Valuation of Supply | Transaction value, related party adjustments, discounts, reimbursements, RCM valuation |
| 5 | Input Tax Credit (ITC) | Eligibility, blocked credits, matching, reversal & re-availment, recent case law |
| 6 | Exemptions, Zero-Rating & Refunds | Exemption notifications, exports/SEZ supplies, inverted duty structure, refund procedures |
| 7 | GST Compliance Mechanism | E-invoicing, e-way bills, GSTR filings, annual return & audit |
| 8 | Administration, Enforcement & Dispute Resolution | Search, seizure, detention; SCNs, adjudication, appeals; writ remedies & tribunals |
| 9 | Anti-Profiteering & Policy Issues | Legal basis, methodology, judicial scrutiny, economic rationale |

| Week | Theme | Key Topics |
|------|---|--|
| 10 | Sectoral Applications & Contemporary Issues | Real estate, e-commerce, financial services, digital economy, online gaming; key cases (<i>Mohit Minerals</i> , <i>VKC Footsteps</i> , <i>Skill Lotto</i>); transitional credits; global VAT/GST comparisons |
| 11 | Customs Law I: Classification & Valuation | Tariff structure, General Rules of Interpretation, customs valuation rules |
| 12 | Customs Law II: Procedures & Trade Policy | Import/export procedures, ICEGATE, SEZ/EOU, FTP schemes, Rules of Origin, AEO |
| 13 | Customs Law III: Enforcement & Disputes | Confiscation, penalties, DRI jurisdiction (<i>Canon India</i>), appeals framework |
| 14 | Revision Week | Consolidation of GST & Customs concepts, problem-solving, mock case studies |