



**NALSAR**  
University of Law, Hyderabad  
(Accredited with 'A++' grade by NAAC)

**nalsarpro**  
e-nexus for Law  
Directorate of Distance Education



# THREE DAY ONLINE COURSE ON GOODS AND SERVICE TAX

## About the Course

The Indian indirect system of Taxation underwent a paradigm shift with the introduction of the Goods and Services Tax (GST) in 2017. The GST was envisioned as a simplified mechanism to eliminate tax cascading by subsuming a wide range of central and state levies into a single comprehensive framework. To date, the initial GST framework has continued to evolve through frequent legislative amendments, judicial interpretations, administrative circulars, and digital innovations, including e-invoicing and automated compliance tools. This ever-changing character of GST underscores its complexity and the necessity of engaging with it as a subject of continuous learning. A nuanced understanding of GST is essential for professionals to ensure compliance, advise businesses, and contribute to policy discourse. For students, it provides an opportunity to connect legal principles with real-world applications in taxation, commerce, and governance.

This course aims to meet the above needs of students and professionals by combining conceptual clarity with practical insights, delivered by experienced professionals who bring academic rigour and practice-based expertise. The program ensures that participants are equipped not only to comprehend GST in its current form but also to adapt to its future developments with confidence and competence.

## Course Objectives

The primary objective of the course is to:

- Provide participants with a comprehensive understanding of GST and its practical applications.
- Develop the ability to analyse and evaluate the impact of GST on businesses and the economy.
- Equip participants with skills to design effective compliance and reporting strategies.
- Enhance critical thinking and decision-making in professional taxation practice.

Foster awareness of the strategic and policy implications of GST for business operations and governance

## Course Outcome

Upon successful completion of the programme, participants will be able to:

- Demonstrate an advanced understanding of the legal and conceptual framework of GST.



- Apply GST provisions to practical scenarios involving compliance and sector-specific transactions
- Critically evaluate emerging issues and disputes in GST law by analysing case law and recent judicial pronouncements.
- Develop skills for drafting notices, replies, and appeals in GST matters.
- Integrate theoretical knowledge with professional practice, enhancing students' employability and strengthening expertise for professionals.

## Schedule and Details of the Sessions (Tentatively from February 13 – 15, 2026)

- Levy of GST and Reverse Charge Provisions
- Registration – Requirements and Procedures
- Definition and Scope of Supply under GST
- Determination of Time and Place of Supply
- Valuation Rules and Issuance of Tax Invoices
- Fundamentals of Input Tax Credit (ITC)
- Advanced Issues in ITC and Refund
- Filing of Returns and Statutory Compliance Framework
- Sector Specific GST Application – E-commerce and Online Gaming
- Assessment and Audit under GST
- Search, Seizure, and Enforcement Provisions
- Offences, Penalties, and Dispute Resolution

## Eligibility

Candidates who are pursuing graduation or had graduated are eligible to register.

## Admission Procedure

- Submission of Online Application Form along with the required documents and the fee
- Direct admission subject to fulfilling the eligibility criteria

## Course Fee:

**Rs. 10,000/-**

## How to Apply

All the candidates should apply online through the website [www.nalsarpro.org](http://www.nalsarpro.org)

Link to Apply : <https://apply.nalsar.ac.in/application-form-for-short-term-courses>

Last Date to Apply : February 10, 2026.

## Conduct of the Course

Live sessions will be conducted online by the academicians, professionals and industry experts during weekend. Soft copy of the reference materials will be provided to the candidates.

If the enrollments are more than 100, then the University may conduct the classes in different batches on different dates.

## Mode of Assessment

Online Examination will be conducted only once at the end of the course. The assessment may include MCQ, short answer questions, case study, problem based questions etc.

## Award of Certificate (only soft copy through email):

- Course Completion Certificate: Candidates securing 50% or more in the Assessment Test will be awarded the 'Course Completion Certificate'
- Certificate of Participation: All other enrolled candidates will be awarded 'Certificate of Participation'

Please note that certificates will be issued in soft copy format only and will be sent via email. Printed (hard) copies will not be provided.

## Course Coordinator & the Instructors



**Ms. Nivedha S., Assistant Professor, NALSAR  
Course Coordinator**

Ms. Nivedha is currently working as an Assistant Professor of Law at NALSAR University of Law, Hyderabad. Her areas of specialisation include Direct and Indirect Taxes, International Taxation Law, Transfer Pricing and Corporate Finance and Taxation.

She previously served as an Assistant Professor at the Rajiv Gandhi National University of Law (RGNUL), Punjab, where she was also affiliated with the Research Centre on Alternative Dispute Resolution. At RGNUL, she coordinated the online certificate courses on sports law and dispute resolution and mediation. Ms. Nivedha holds a B.A., B.L. (Hons.) and an LL.M. in Taxation Law from the School of Excellence in Law, TNDALU, Chennai. She was the First Rank Holder in her LL.M. programme and received the Hon'ble Mr. Justice M. Srinivasan Gold Medal for Hindu Law during her undergraduate studies. She is currently pursuing her doctoral research in the field of International Tax at TNDALU. She has published various research articles and presented papers at international conferences.



**Mr. Kamal Agarwal**

A Chartered Accountant since 1991, specialises in foreign trade policy, Customs Duty, and GST. With extensive experience at leading firms such as PwC, Deloitte, KPMG, and EY, he brings deep expertise in indirect taxation.

He is a faculty member of the Institute of Chartered Accountants of India (ICAI) and a sought-after speaker at forums including CII, ASSOCHAM, PHD Chamber of Commerce, and CREDAI. Kamal regularly appears before investigating, adjudicating, and appellate authorities, as well as CESTAT, in customs, excise, service tax, and GST matters. He has also worked closely with eminent Senior Advocates such as Harish Salve, P. Chidambaram, Arvind Datar, and Balbir Singh in high-stakes cases



**CA Dr. Srinath N.G.**

A is a practising Chartered Accountant with over 14 years of experience in Finance and Taxation, and holds a Doctorate in Finance & Taxation conferred by The World Human Rights Protection Commission. A renowned educator, he has trained nearly 27,000 commerce students and serves as a visiting faculty member at leading institutions, including the ICAI, ICMAI, ICSI, and NALSAR University of Law.



He has held key leadership roles in professional education, including heading the Domestic Vertical at the International School for Financial Studies and establishing the Professional Wing of Tapasya Educational Institutions. Currently, he continues his mentorship journey with Accomplish Academy. Widely recognised for his expertise and vision, Dr Srinath is dedicated to shaping the future of commerce and finance professionals in India.



**Mr. Tarun Jain**

Mr. Tarun Jain is an arguing counsel with over 18 years of experience in tax controversy and litigation, representing clients before the Supreme Court, High Courts, and tax tribunals. He specialises in both direct and indirect taxes, including GST, Customs, and Foreign Trade, and is a trusted advisor in high-stakes tax disputes.

A Double Gold Medalist from NLU Jodhpur and LL.M. (Taxation) graduate from the London School of Economics, Tarun has authored leading works such as Goods and Services Tax: Constitutional Law and Policy (EBC, 2018) and Indian Customs: A Primer (Wolters Kluwer, 2019), along with 150+ scholarly papers. He also serves as a visiting faculty at premier law schools and a trainer for professionals on advanced tax law and interpretation.



**Ms. Anjali Jain**

Ms. Anjali Jain is a Director in the Indirect Tax practice for KPMG Assurance and Consulting Services LLP. Anjali is based out of Gurgaon and has over 13 years of experience specialising in taxation matters with special focus on the automotive and e-commerce sectors. She is a graduate in Commerce from the University of Rajasthan and a qualified Chartered Accountant, with an all-India Rank of 48 in the CA Final. She is an active speaker at FICCI and has spoken and

written on various aspects of GST, including nuances around the ISD, IMS functionality, and bill of entry-related issues.



**Mr. Ankesh Ajmera**

Mr. Ankesh Ajmera is a qualified Chartered Accountant with over 14 years of rich experience in Indirect Taxation. He is currently heading Indirect Tax for the Indian Subcontinent (ISC) and Middle East at Haleon (formerly GlaxoSmithKline Consumer). Prior to this, he has worked with Deloitte, PwC, and also led the indirect tax practice as a Partner with Vinod Singhal & Co.

Over his career, Ankesh has worked across diverse sectors, including pharmaceuticals & healthcare, FMCG, oil and gas, infrastructure, construction, e-commerce, media & entertainment, education, hospitality, and technology. He has been instrumental in implementing several tech-enabled tax solutions, successfully managing audits and complex disputes, and contributing to global tax projects. His work has earned him multiple global and regional awards for excellence.



**Mr. Hari Radhakrishnan**

Mr. Hari Radhakrishnan is a legal practitioner with 18 years of experience in Indirect Taxation, foreign trade policy, FEMA, and Corporate Law. He has advised leading corporates and multinationals, including Tata Projects Ltd., BSNL, Sun Network, Godrej Sara Lee, and Bank of America, serving a clientele of over 1,000 assesseees. He is also affiliated with the Institute of International Trade & Tax Studies, which has trained over 3,000 professionals in taxation and

foreign trade.





### **CA Saradha**

CA Saradha is a Chartered Accountant specializing in GST, Co-Founder and Designated Partner at GGSH & Co. LLP, Chennai, where she heads the Indirect Tax vertical. With a career spanning roles at KPMG and large corporates, she now advises clients across industries on GST advisory, litigation, compliance, transaction structuring, and refunds, having secured over ₹100 crores in savings and refunds for exporters.

A renowned speaker and trainer, she has addressed thousands of professionals through ICAI, CMA Institutes, NACIN, universities, and industry chambers, and is widely recognized for her initiative “GST with Saradha – In Shorts”, which reaches over 40,000 professionals across digital platforms. She has also authored multiple publications for ICAI’s IDTC and regularly contributes to leading tax journals and forums



### **Mr. Sourabh Baser**

Mr. Sourabh Baser is a Chartered Accountant and Company Secretary, recognised for his expertise in GST and indirect tax. He has advised businesses ranging from startups to multinationals on GST compliance, litigation, audits, and tax optimisation, offering practical strategies to mitigate risks and enhance efficiency.

He has served as Co-Chair of the Indirect Tax Committee at PHDCCI and contributed to tax policy initiatives with the BRICS Chamber of Commerce and Industry. An active contributor to ICAI’s publications on GST, Sourabh is also a skilled trainer known for simplifying complex tax concepts for professionals across industries. He conducts impactful GST training programs, simplifying complex concepts for professionals across sectors.



### **Dr. Neha Pathakji**

Dr. Neha Pathakji is an Associate Professor at NALSAR University of Law with over 15 years of academic experience, specialising in Taxation Laws and Business Law. A University rank holder from The Maharaja Sayajirao University of Baroda, she holds specialisations in Accounting and Auditing (Commerce) and Business Laws (Law).

She has revised the 2nd Edition of Halsbury’s Laws of India: Direct Tax and authored a doctoral thesis on corporate compliance and accessibility for persons with disabilities, published by Oxford University Press. Dr. Pathakji was awarded the ‘van Calker’ Scholarship by the Swiss Institute of Comparative Law, Lausanne (2014). She continues to actively contribute to scholarship and teaching in taxation while pursuing impactful research on corporate accountability and social responsibility.



### **Mr. Nitesh Kancharla**

Mr. Nitesh Kancharla is a Partner with Deloitte India in the Indirect Tax practice, bringing over 15 years of experience in GST, Service Tax, Central Excise, Customs, SEZ, and Foreign Trade Policy. He holds three National Ranks in his professional studies and is a Chartered Accountant, Cost Accountant, Company Secretary (Final), and Law graduate.

He had previously worked with Lakshmikumaran & Sridharan, Attorneys and BMR & Associates LLP. He has advised leading clients across sectors, including E-Commerce, IT & ITES, Pharmaceuticals, Education, Consumer, and Infrastructure, with extensive experience in GST implementation, advisory, compliance, and litigation. Nitesh has also represented clients before departmental authorities and CESTAT, and supported companies in obtaining state incentives.





### **Mr. Shankey Agrawal**

Mr. Shankey Agrawal is a Partner at BMR Legal with over 15 years of experience, specialising in direct and indirect tax litigation. He regularly advises clients on tax and foreign exchange violations, as well as investigations and prosecutions. A graduate of ILS Law College, Pune, and a qualified Company Secretary, he is also an Advocate-on-Record of the Supreme Court and an active member of several prestigious legal associations.

Mr. Shankey has authored and co-authored several works, including the book “Goods & Services Tax: Decoding Important Issues and Emerging Litigation Trends” (Taxmann). He has been recognized with awards such as Tax Lawyer of the Year (BW Legal World, 2024) and Most Innovative Lawyer of the Year (2024), and is a frequent speaker at national and international tax forums.



### **Mr. Phanindranath Chowdary Ponneganti**

Mr. Phanindranath Chowdary Ponneganti is a legal practitioner with expertise in Disputes, Corporate and Commercial Laws, Taxation, and Real Estate. He has represented clients before the High Court of Telangana, NCLT, Industrial Tribunals, DRT, and various district courts, handling matters ranging from writs and appeals to arbitration and taxation disputes.

He has been actively involved in high-profile lending transactions and mergers. His practice combines strong litigation experience with advisory roles across a diverse range of commercial and tax matters.