



# NATIONAL SEMINAR

*on*

**GST LAW IN INDIA:  
REVIEWING REFORMS, REFLECTING ON  
CHALLENGES AND ROAD AHEAD FOR VIKSIT  
BHARAT@2047**

*In collaboration with*

**INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH (ICSSR)  
NEW DELHI**

**September 25-26**

**2026**

*Organized by*

**5-YEAR INTEGRATED LAW COURSE (ILC)  
FACULTY OF LAW  
UNIVERSITY OF DELHI  
DELHI- 110007**

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# ABOUT THE INSTITUTION

## UNIVERSITY OF DELHI

The University of Delhi is a premier university of the country with a venerable legacy and international acclaim for highest academic standards, diverse educational programs, distinguished faculty, illustrious alumni, varied co-curricular activities and modern infrastructure. Over the many years of its existence, the University has sustained the highest global standards and best practices in higher education. Its long-term commitment to nation building and unflinching adherence to universal human values are reflected in its motto: 'Nishtha Dhriti Satyam' 'निष्ठा धृति सत्यम्' (Dedication, Steadfastness and Truth).

Established in 1922 as a unitary, teaching and residential University by the Act of the then Central Legislative Assembly, a strong commitment to excellence in teaching, research and social outreach has made the University a role-model and trend setter for other universities. The President of India is the Visitor, the Vice-President of India is the Chancellor and the Chief Justice of the Supreme Court of India is the Pro-Chancellor of the University.



## **ABOUT FACULTY OF LAW**

Established in 1924, the Faculty of Law, University of Delhi, stands as a distinguished and venerable institution, nationally revered for its excellence in legal scholarship. Over the past century, it has cultivated a legacy of producing illustrious jurists, eminent advocates, visionary policymakers and influential leaders across diverse spheres. Graced with a stellar faculty, a richly diverse academic milieu and a strategic location in the heart of the national capital, the Faculty draws exceptional minds from across the globe. Despite operating within modest means, it proudly nurtures over 10,000 students across its LL.B., 5-Year Integrated Law Courses - B.A. LL.B (Hons.) & B.B.A. LL.B (Hons.), LL.M., and Ph.D. programmes.

## **ABOUT INTEGRATED LAW COURSE (ILC)**

In its momentous centenary year, the Faculty of Law, University of Delhi, embarked on a new academic chapter with the launch of the prestigious 5-Year Integrated Law Course (ILC). Reinforcing its stature as a premier legal institution, the ILC offers two distinguished honours programmes, B.A. LL.B. (Hons.) and B.B.A. LL.B. (Hons.), seamlessly blending legal education with the disciplines of humanities and business administration. Since its inception in 2023, ILC has made a resounding impact, with its students excelling in national and international moots, ADR and debating competitions and policy forums. Remarkably, within just three years, students have secured internships with leading legal luminaries and top-tier law firms in India.



# ABOUT ICSSR

## INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH (ICSSR)

The Indian Council of Social Science Research (ICSSR) is the apex body of the Government of India for research in the social and human sciences. Founded in 1969, ICSSR operates under the aegis of the Ministry of Education, Government of India. ICSSR plays a pivotal role in advancing knowledge and understanding of various social issues and challenges, and providing research-based solutions to policymakers and stakeholders in the development of the nation through initiatives and schemes such as research projects; doctoral, postdoctoral, senior fellowships, and national fellowships; research internships; training and capacity building of early career researchers; publication grants; national and international seminars, conferences and workshops; publication of cutting-edge research; national and international collaboration; promotion of social science and humanities research through research institutes, recognised institutes and regional centres. Documentation centre of ICSSR - National Social Science Documentation Centre (NASSDOC) - provides library and information support services to researchers in social sciences.

ICSSR's mission is to shape the agenda of social science research across the nation and contribute to informed policymaking and societal development by promoting research excellence.

# ABOUT THE SEMINAR

Since its inception in the year 2017, the Goods and Service Tax (GST) has been mooted as a gamechanger for India, ensuring the country moves towards reforming the tax structure in the country with a clear objective of unifying the indirect tax landscape and strengthening the spirit of cooperative federalism. Over the course of nine years, there have been various legislative amendments, judicial interpretations and administrative regulations which has led to the evolution of GST law. Through various judicial pronouncements, courts have shed light on crucial aspects such as timelines for adjudication, application of the principles of natural justice, conditions for input tax credit and refund entitlements. This has moulded the existing law into a more transparent and accountable tax system. In spite of this, the compliance has remained challenging with businesses navigating through extensive data reconciliation, e-invoicing and other technologically intensive processes. The government has recognized these challenges and has taken a step forward in this journey by unveiling the GST 2.0 reforms which itself is a nudge towards the long-term developmental goals of the country and aligned with the aspirations of *Viksit Bharat@2047*. It follows a consumer centric, business conducive and futuristic approach wherein the key measures include categorizing the tax slabs into a two-tier format, tax exemptions for essential services, streamlined valuation and discount rules and fast-tracked automated refunds among all the other reforms. The aforementioned reforms are implemented to reduce the burden of compliance and enhance overall efficiency of the taxation system. Against this backdrop, the seminar aims to review the entire journey of GST reforms in India, analyse the present GST 2.0 reforms and reflect on the challenges that still remain. By fostering a constructive dialogue between the stakeholders, it seeks to pave the way for a robust GST framework that will support the *Viksit Bharat@2047* vision.

# PURPOSE

The seminar aims to examine the evolution of the Goods and Services Tax (GST) regime in India since its introduction in 2017 through the Constitution (One Hundred and First Amendment) Act, 2016. Over time, the GST framework has evolved through legislative reforms, administrative developments and judicial interpretation. The seminar will review these developments and analyse the recent reforms commonly referred to as GST 2.0, which aim to simplify the tax structure and improve compliance mechanisms.

It also seeks to provide a platform for discussion on constitutional, statutory and procedural issues under GST, including compliance, adjudication and enforcement. By bringing together members of the judiciary, tax administrators, legal practitioners, academics and researchers, the seminar aims to foster informed dialogue on the implementation and future direction of the GST regime in alignment with the vision of *Viksit Bharat@2047*.

# OBJECTIVES

## The seminar aims to:

- Review the emergence of the GST regime in the country since 2017.
- Analyse the constitutional, statutory and judicial developments in the realm of GST.
- Examine the functioning of GST Council, its' decision making and the implication on fiscal federalism in the country.
- Deliberate upon the issues emanating from legal and procedural compliances, adjudication and enforcement.
- Study the key features of the newly introduced reforms in making the existing regime more effective and just.
- Fostering dialogue amongst the stakeholders including academia, practitioners and administrators for promoting awareness and research in GST.



# SUB-THEMES

The Seminar invites papers on the following themes, including but not limited to:

## **1. CONSTITUTIONAL AND JURISPRUDENTIAL FOUNDATIONS OF GST**

- Constitutional framework and the principle of fiscal federalism;
- Role and functioning of the GST Council;
- Judicial interpretation of GST provisions.

## **2. LEGISLATIVE FRAMEWORK AND ITS INTERPRETATION**

- Structure and evolution of GST legislation;
- Principles governing the interpretation of statutory provisions;
- Recent legislative amendments and reforms in the GST regime.

## **3. PROCEDURE AND COMPLIANCE UNDER GST**

- Registration requirements, return filing, and documentation;
- Digital compliance mechanisms, including e-invoicing and online systems;
- Administrative and practical challenges in GST compliance.

## **4. ENFORCEMENT, PENALTIES AND LITIGATION**

- Enforcement mechanisms under the GST framework;
- Penalties, prosecution, and adjudication procedures;
- Emerging trends and developments in GST-related litigation.

# SUB-THEMES

## 5. ADJUDICATORY AND INSTITUTIONAL MECHANISMS

- Role of adjudicating authorities and tribunals;
- Dispute resolution processes under the GST framework;
- Institutional architecture governing GST administration.

## 6. CAPACITY BUILDING, LEGAL AWARENESS, AND RESEARCH IN GST

- Promoting tax literacy and public awareness;
- Training and capacity development for professionals and administrators;
- Academic research and policy dialogue on GST.

## 7. REFORM, RATIONALISATION, AND THE FUTURE OF THE GST REGIME

- Rate rationalisation and structural reforms;
- Simplification of compliance mechanisms;
- Technology integration and digital governance in taxation.

## 8. GST FOR VIKSIT BHARAT@2047

- GST as a driver of economic growth;
- Strengthening the ease of doing business;
- Supporting MSMEs, startups, and innovation.

*(The above themes are indicative. Authors are encouraged to explore other relevant issues within the broader framework of GST)*

# EXPECTED OUTCOMES

- Preparation of a comprehensive seminar report encompassing: *a)* a comprehensive review of the legal reforms, policy developments, and procedural changes in the GST regime since its implementation in 2017; and *b)* a synthesis of the key policy recommendations, reform proposals, and scholarly insights that emerge from the deliberations, panel discussions, and research presentations conducted during the two days of the seminar.
- Providing a platform to encourage meaningful dialogue and collaboration among members of the judiciary, the bar, tax professionals, academicians, and researchers, thereby facilitating the exchange of diverse perspectives and strengthening collective engagement on issues relating to the GST framework.



# SUBMISSION GUIDELINES

## ABSTRACT SUBMISSION

- Authors are required to submit an extended abstract between **800–1000 words** outlining the key arguments, research questions, methodology and preliminary findings of the proposed paper. The abstract should clearly indicate the relevance of the topic to the themes of the seminar.
- The extended abstract must include appropriate references and citations in accordance with the **21<sup>st</sup> Edition Bluebook citation** format.
- **Co-authorship of up to three(3) authors** is permitted.
- All submissions will undergo a review and selection process. Authors of accepted abstracts will be required to submit the full paper no later than 30th August 2026.
- The full paper should typically be between **6000-8000 words** inclusive of references, tables, and figures. Manuscripts must be prepared in MS Word format and follow the same citation style.
- Submission of the full paper is mandatory for presentation at the conference. All full papers will be reviewed for academic quality and relevance, and notification regarding their acceptance will be communicated. Authors who fail to submit the full paper by the deadline will not be included in the conference programme.

## PUBLICATION

- Selected papers will be considered for publication.

Participants are required to submit their extended abstracts through this **Google Form**: <https://forms.gle/Qj1CbrhYBa2321ZU7>



# REGISTRATION DETAILS

Participants are required to register themselves through this Google Form:

<https://forms.gle/wKWLVyEZtmYeUFZJ6>

## ELIGIBILITY/WHO CAN PARTICIPATE

The seminar invites participation from:

- Undergraduate (UG) Students
- Postgraduate (PG) Students
- PhD Scholars
- Academicians
- Legal Practitioners
- Chartered Accountants
- Company Secretaries
- Cost Accountants
- Management Professionals

## REGISTRATION FEES

The applicable fee structure is as follows:

CATEGORY	ONE AUTHOR	TWO AUTHORS	THREE AUTHORS
UG/PG Students/ PhD Scholars	₹400	₹800	₹1200
Academicians/ Practitioners/ Other Professionals	₹800	₹1600	₹2400

**NOTE:** The Registration Fees mentioned above is exclusive of GST. GST at the appropriate rates will apply.



The bank account details are as follows-

<b>INSTITUTION ACCOUNT NAME (AS PER BANK RECORD)</b>	<b>Registrar, University of Delhi A/c Summer Instt Seminar Cong</b>
<b>ACCOUNT NO.</b>	<b>10851299052</b>
<b>IFSC CODE</b>	<b>SBIN0001067</b>
<b>BANK NAME (in full)</b>	<b>State Bank of India</b>
<b>BRANCH NAME</b>	<b>Delhi University, North Campus</b>

# ACCOMMODATION

- Accommodation may be provided to outstation participants subject to availability.
- In the event that accommodation within the university premises is not available, participants may be provided alternative arrangements for which additional charges may apply.
- The conference will be conducted in offline mode at Maharishi Kanad Bhawan, Faculty of Law, University of Delhi, Delhi-110007.



# TIMELINE

<b>COMMENCEMENT OF REGISTRATION</b>	<b>15th MAY 2026</b>
<b>ABSTRACT SUBMISSION</b>	<b>15th JULY 2026</b>
<b>INTIMATION OF ACCEPTANCE</b>	<b>30th JULY 2026</b>
<b>FULL PAPER SUBMISSION</b>	<b>30th AUGUST 2026</b>
<b>LAST DATE FOR REGISTRATION</b>	<b>5th SEPTEMBER 2026</b>
<b>DATE OF CONFERENCE</b>	<b>25th- 26th SEPTEMBER 2026</b>

# PATRONS



**Prof. (Dr.) Anju Vali Tikoo**

*Head & Dean*  
Faculty of Law  
University of Delhi



**Prof. (Dr.) L. Pushpa Kumar**

*Director*  
Five-Year Integrated Law Course (ILC)  
Faculty of Law  
University of Delhi

## ORGANISING COMMITTEE

### FACULTY CONVENOR



**Dr. Vidhi Madaan Chadda**

Associate Professor & Joint Director  
Five-Year Integrated Law Course (ILC)  
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### FACULTY CO-CONVENOR



**Dr. Digvijay Singh**

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**PRADEEPTA  
LAL NAIK**



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