



ICMAI

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

भारतीय लागत लेखाकार संस्थान

Statutory Body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

www.icmai.in

Online

Advanced Certification Course in **GST LITIGATION MANAGEMENT (ACCGLM)**

An initiative of
Tax Research Department, ICMAI

Course Eligibility

- Qualified Cost & Management Accountants (Members)
- Other Professionals (CS, CA, MBA, M.Com, Lawyers)
- Executives from Industries and Tax Practitioners
- Students who are either CMA qualified or CMA pursuing

Course Content

- Over View of GST Laws - Present Issues in litigation
- Scrutiny of Returns, Notices handling and how to draft & submit reply
- Assessments - Notices, handling and how to draft & submit reply
- Audit
- Anti Evasion-Enforcement - Search & Seizure
- Litigation Process
 - a. Specific issues in drafting the reply or filing appeal
 - b. Leveraging allied laws in litigation
 - c. Notices and different Prescribed Forms
 - d. Adjudication
 - e. Inspection, Search, Seizure, Summons & Arrest
 - f. 1st Appellate Authority
 - g. GSTAT
- Advance Ruling
- Practical Case Studies



Admission for Batch - 1
Starts from October 30, 2025

Course Duration - 80 Hours

Course Fee - ₹15,000/- Excluding GST

Exam Fee - ₹1,000/- +18% GST

Mode of Course & Exam - Online

Experienced Faculties from
Industry and Practice

Certificate would be
provided after passing the exam

For any query, please mail us -
trd@icmai.in

Behind every successful business decision, there is always a **CMA**

Advanced Certificate Course in GST Litigation Management – Course Outline

Sl. No.	Topic		Subject coverage	Presentation	Hours
1	Sources of disputes	Over View of GST Laws - Present Issues in litigation	Overview of GST, Jurisdiction - Centre or State or both, Conundrum of Concurrent Jurisdiction and Sec. 6(2)(b) of the CGST Act, Registration under GST	provisions, circulars, notifications, present issues in litigation with examples and case decisions	3
			Issues related to supply, Classifications, taxability, exemption, Valuation,	provisions, circulars, notifications, present issues in litigation and case decisions	
			Notifications and Circulars issued under GST Laws - binding effect	Case law analysis	
			Issues related to time of supply, place of supply, Registration, invoicing and related filing of returns, Eway bills - present issues	provisions, circulars, notifications, areas of disputes with examples and case decisions	
			Issues related to Input Tax Credit including block credit and reversal of ITC, GSTR-2A, GSTR-2B etc, ISD and Jobwork - present issues	provisions, circulars, notifications, areas of disputes with examples and case decisions	
2	Scrutiny	Scrutiny of Returns, Notices handling and how to draft & submit reply	Overview of scrutiny of returns, Cases where the department generally carries out scrutiny, Provisions of Section 61 of the CGST Act, 2017 & Rule 99 of the CGST Rules, 2017, Procedure to be followed by the proper officer for scrutiny of returns, Procedure to be followed by the registered person after receiving the notice in ASMT-10 for scrutiny of returns, How to handle such notices and how to represent before the department., Instructions issued by the CBIC relating to the scrutiny of returns, Repercussions after issuance of ASMT-10, ASMT-11 and ASMT-12. Online filing of reply	With discussion on different issues, case study and updated case decisions	3
3	Assessment	Assessments - Notices, handling and how to draft & submit reply	Assessments under GST, Procedure of Assessments, Provisional Assessments, Self-assessments, Scrutiny Assessment, Notices issued during assessment, reply to notices, how to draft reply to such notices. Online filing of reply	With discussion on different issues, case study and updated case decisions	4
4	Litigation arising from the audit	Potential litigation arising from the audit	Types of Audits, Procedure for Audits, selection for Audit, Desk Review, Closure of Audits, ADT-01, ADT-02, MCM, Parala Audit by State & Central Authorities, Drafting of reply and how to handle the issues during Audit process. Online filing of reply	Provisions and case study with case decisions	6
		Audit-induced legal exposure			
		Possible legal action resulting from the audit			
5	Anti Evasion	Enforcement - Search & Seizure	Cases in which Department may conduct search and seizure operations, What are the Department's powers during search and seizure, Summons proceedings, Deposits during search and seizure operations, Rights and obligations of taxpayers during such proceedings. How to handle and reply during the proceedings.	Provisions and case study with case decisions	5
6	Litigation Process	Specific issues in drafting the reply or filing appeal	Discussion of some practical issues that taken in replying the SCN, adjudication process and appellate stage. Principle of natural justice, revenue neutral, recovery of tax under RCM when tax paid under forward charge, bonafide believe in availing exemption, analysis of applicability of interest provisions, applicability of judiciary precedent etc	Discussions of relevant provisions with case laws.	9
7		Leveraging allied laws in litigation	Allied laws relevant to GSTAT litigation: 1. Indian Contract Act, 1872 2. Bharatiya Nyaya Sanhita (BNS) 3. Real Estate (Regulation and Development) Act (RERA) 4. Customs Act 5. Code of Civil Procedure (CPC)	An over view of the allied laws in perspective of GST litigation matters	3
8		Litigation - Notices and different Prescribed Forms	Different type of Notices Forms used in the Compliance and Litigation process , its relevance under GST Laws	Provisions related to importanace of the Notices, Time limit of issue of notices, related case decisions	1
9		Adjudication	Demands and Recovery, Procedure for demands and recovery, Show Cause Notices, Replies to Show Cause Notices, Interest and Penalties, Adjudication Order [Section 73,74, 74A & 75 etc]	Provisions and case study with case decisions	8
10		Inspection, Search, Seizure, Summons & Arrest	Inspection, Search, Seizure, Summons & Arrest	Provisions and case study	2
11		1st Appellate Authority	Relevant provisions for filing appeal before 1st Appellate Authority, Key considerations for drafting facts and grounds of appeal, Insights into judicial expectations and perspectives, Discussion of cases and practical scenarios	Provisions including practical aspect / case study how to draft Statement of facts and grounds of appeal, Authorised Representative, How to present the case and plead before GSTAT	9
12		GSTAT	Relevant provisions for filing appeal before GSTAT. Detailed walkthrough of the GSTAT (Procedure) Rules 2025, Practical guidance on preparing an effective Paper Book, Key considerations for drafting facts and grounds of appeal, Insights into judicial expectations and perspectives, Discussion of cases and practical scenarios	Provisions including practical aspect / case study how to draft Statement of facts and grounds of appeal, Authorised Representative, How to present the case and plead before GSTAT	15
13	Advance Ruling	Advance Ruling	Provisions and How to prepare		2
14	Case Study	Practical	Case Study - 5 Nos		10
			Total		80