



THE INSTITUTE OF
Company Secretaries of India
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

Associate Partner

***Workshop Series (Indirect Taxes) on
“Works Contract and Constructions under
Service Tax and VAT Issues in Delhi & NCR with
Way Forward in GST”***

Friday, 15 January 2016

at

PHD House, 4/2, Siri Institutional Area

August Kranti Marg, New Delhi.

Delegate Fee
For ICSI Members: Rs. 1200/-

Four PCH
for ICSI Members

Dear Professional Colleagues,

We are pleased to inform that ICSI is a Associate Partner for **“Works Contract and Constructions under Service Tax and VAT Issues in Delhi & NCR with Way Forward in GST”** being organized by PHD Chamber of Commerce and Industry on **Friday, 15 January 2016 from 10:00 am – 04:30 pm at PHD House, New Delhi.** The Brochure of the workshop is enclosed for your information.

Members of ICSI participating in the workshop would be entitled to **Four Programme Credit Hours.** The concessional delegate fee for ICSI members is Rs 1200/- per delegate.

Regards

CS Sutanu Sinha
Chief Executive & Officiating Secretary

Workshop Series on

INDIRECT TAXES

(with specific relevance to GST)

Works Contract and Constructions under Service Tax and VAT Issues in Delhi & NCR with Way Forward in GST

PHD
CHAMBER

PROGRESS HARMONY DEVELOPMENT
Est. - 1905

Gold Partner



Associate Partners



Online Media Partner



We are happy to inform that the next Workshop in the above series is being organised on the theme “**Works Contract and Constructions under Service Tax and VAT Issues in Delhi & NCR with Way Forward in GST**” on **Friday, 15 January 2016 from 10:00 am – 04:30 pm** at **PHD House, New Delhi**.

The workshop will broadly deliberate on the following:

Works Contract/ Constructions under the Delhi VAT and Haryana VAT, the UP VAT Act and other major States

- Constitutional Validity of VAT/ CST levy
- Different Option/ Method of VAT or CST levy
- Overview of Constructions contract under the Delhi/ Haryana/ UP/ Punjab & Rajasthan VAT

Works Contract/ Constructions – Other Major Aspects

- Overview of Various Works Contract under the Delhi/ Haryana/ UP/ Punjab & Rajasthan VAT
- Composition method
- Availability of VAT credit, if any, on Inputs/ Capital Goods
- TDS deduction under the VAT provisions
- Procedure and Return filing

Real Estate/ Construction Industry under the Service Tax

- Builders vs. Developers Model
- Individual Villas Vs. Residential Complex
- Levy of Service Tax – Abatement
- Levy of Service Tax on Parking – Open/ Covered, Electricity, Water, Maintenance, Club, etc.
- Open Issues in Construction & Real Estate Industry

Works Contract under the Service Tax

- Definition of Service and Works Contract
- Difference between Works Contract and Construction Contract
- Levy of Service Tax – Valuation
- Treatment of FOC Material/ Services
- Availability of Cenvat Credit on Inputs, Input Services and CG
- Open Issues in Works Contract

GST on Real Estate/ Construction

- Impact of GST on Real Estate Sector
- GST on pre-construction agreements
- Treatment of construction contracts pending completion post GST era
- Treatment of 'fixtures and fittings'
- GST treatment of Services related to Real Estate and Constructions
- Treatment of Cenvat Credit on Real Estates and Constructions contract under GST

Eminent tax experts who shall be addressing and interacting with the participants on the above include:

- **Mr. Bimal Jain**, A2Z Taxcorp LLP & Chairman, Indirect Taxes Committee
- **Mr N K Gupta**, S S Kothari Mehta & Co. and Co Chairman, Indirect Taxes Committee
- **CA Ashok Batra**, A.K. Batra & Associates
- **Mr. Puneet Agarwal**, Athena Law Associates
- **Mr. Kapil Sharma**, Lakshmikumaran & Sridharan
- **Mr. Sujit Ghosh**, Advaita Legal

Participation Fee (inclusive of Service Tax)

Rs 1500/- per participant

Concessional Rate for CMA/ ICSI Members

Rs 1200/- per participant

2 CEP/ CPE Credit hours will be awarded to the CMA/ICSI Members

Your confirmation may reach us by email at mariamma@phdcci.in/ amit.joshi@phdcci.in

PROGRAMME OUTLINE

10:00 AM	REGISTRATION
10:15 AM	<u>Theme Presentation</u> Mr. N K Gupta Co Chairman, Indirect Taxes Committee
10:30 AM	Presentation on <u>Works Contract/ Constructions under the Delhi VAT and Haryana VAT, the UP VAT Act and other major States</u> <ul style="list-style-type: none">• Constitutional Validity of VAT/ CST levy• Different Option/ Method of VAT or CST levy• Overview of Constructions contract under the Delhi/ Haryana/ UP/ Punjab & Rajasthan VAT Mr. Kapil Sharma Lakshmikumaran & Sridharan
11:30 AM	Presentation on <u>Works Contract/ Constructions – Other Major Aspects</u> <ul style="list-style-type: none">• Overview of Various Works Contract under the Delhi/ Haryana/ UP/ Punjab & Rajasthan VAT• Composition method• Availability of VAT credit, if any, on Inputs/ Capital Goods• TDS deduction under the VAT provisions• Procedure and Return filing Mr. Puneet Agarwal Athena Law Associates

12:30 PM	FLOOR PARTICIPATION
12:45 PM	NETWORKING LUNCH
01:30 PM	<p>Presentation on <u>Works Contract under the Service Tax</u></p> <ul style="list-style-type: none"> • Definition of Service and Works Contract • Difference between Works Contract and Construction Contract • Levy of Service Tax – Valuation • Treatment of FOC Material/ Services • Availability of Cenvat Credit on Inputs, Input Services and CG • Open Issues in Works Contract <p>Mr. Bimal Jain A2Z Taxcorp LLP</p>
02:30 PM	<p>Presentation on <u>Real Estate/ Construction Industry under the Service Tax</u></p> <ul style="list-style-type: none"> • Builders vs. Developers Model • Individual Villas Vs. Residential Complex • Levy of Service Tax – Abatement • Levy of Service Tax on Parking – Open/ Covered, Electricity, Water, Maintenance, Club, etc. • Open Issues in Construction & Real Estate Industry <p>Mr. Ashok Batra A.K. Batra & Associates</p>
03:30 PM	<p>Presentation on <u>GST on Real Estate/ Construction</u></p> <ul style="list-style-type: none"> • Impact of GST on Real Estate Sector • GST on pre-construction agreements • Treatment of construction contracts pending completion post GST era • Treatment of 'fixtures and fittings' • GST treatment of Services related to Real Estate and Constructions • Treatment of Cenvat Credit on Real Estates and Constructions contract under GST <p>Mr. Sujit Ghosh Advaita Legal</p>
04:30 PM	FLOOR PARTICIPATION
04:45 PM	CONCLUDING REMARKS

----- RESPONSE FORM -----

**Workshop Series on
INDIRECT TAXES (WITH SPECIFIC RELEVANCE TO GST)**

Ms. Monika Shingari

PHD Chamber of Commerce and Industry

PHD House, 4/2, Siri Institutional Area,

August Kranti Marg, New Delhi 110016

Email : monika.shingari@phdcci.in / amit.joshi@phdcci.in

(+91-49545454, Ext. 264 / 305)

Name(s) & Designation(s)

1. _____

2. _____

Organization: _____

Address: _____

Tel: _____ Fax: _____ Email: _____

Total Number of participants: _____

A DD/Cheque of Rs. _____ (No. _____ dated _____ drawn on _____) being participation fee for Workshop in favour of "PHD Chamber of Commerce & Industry" payable at Delhi, is enclosed.

FOR CMA/ ICSI MEMBERS

Membership No. (For CEP/ CPE Hours): _____

SCHEDULE OF REMAINING WORKSHOPS

15 January, 2016

- Works Contract and Constructions under Service Tax and VAT Issues in Delhi & NCR with Way Forward in GST

12 February, 2016

- Audit, Investigation, Search and Inquiry, Imprisonment and Power to Arrest provisions by multiple wings of Service Tax and Excise Department
- Customs – Drawback, Refund, and Imposition of various Customs duties specially Anti Dumping Duty/ Safeguard Duty and Implication of Import/ Export of Goods or Services in GST Regime