

# **GST Expert Study Group**



## **LITIGATION MANAGEMENT UNDER GST**

**16<sup>TH</sup> JUNE, 2018**

## LITIGATION MANAGEMENT

**Litigation Management is a working process whereby an organization adopts **artificial intelligence** & **legal intelligence** in its working.**

**BUSINESS PLANNING**



**Every company plan for its business in numbers  
but litigation management is never planned.**

**If no business is done for loss then why no litigation  
management is emphasized.**



## UNDERSTANDING LAW & LITIGATION

**If understanding GST law is important then equally it is very important to understand the probability of litigation**



## **WHY LITIGATION MANAGEMENT IN GST?**

**GST results in change in entire business dynamics.**

**Its not just another tax but a transformation of  
business from one era to another.**



## **ROLE OF DEPARTMENT**

**Role of every department is significant.**

**TCL**



**CONSTANT REVIEW**

**Constantly review your working pattern.**

**Are you doing business for profit?**

**Or**

**Are you doing business to erode profit ?**

**5 KNOWS**



- **Know your Supply**
- **Know your Transactions & Valuation**
- **Know your Eligibility of ITC**
- **Know your Considerations**
- **Know your documents**





## PREPARE FOR FUTURE

- **Audit**
- **Reason of Consideration**
- **Reason of Credit Note**
- **Reason of Debit Note**



## **LITIGATION STRATEGY**

**If your business has alternative plans**

**Then why not have alternative plan for tax litigation**

**MDS**



**Before Issuance of  
Show Cause Notice  
Section 73**

**Pay tax with  
applicable interest  
but No penalty.**

**Pay tax with  
interest and  
penalty @15% of  
the tax amount  
due.**

**No notice shall be  
issued.**

**No notice shall be  
issued.**



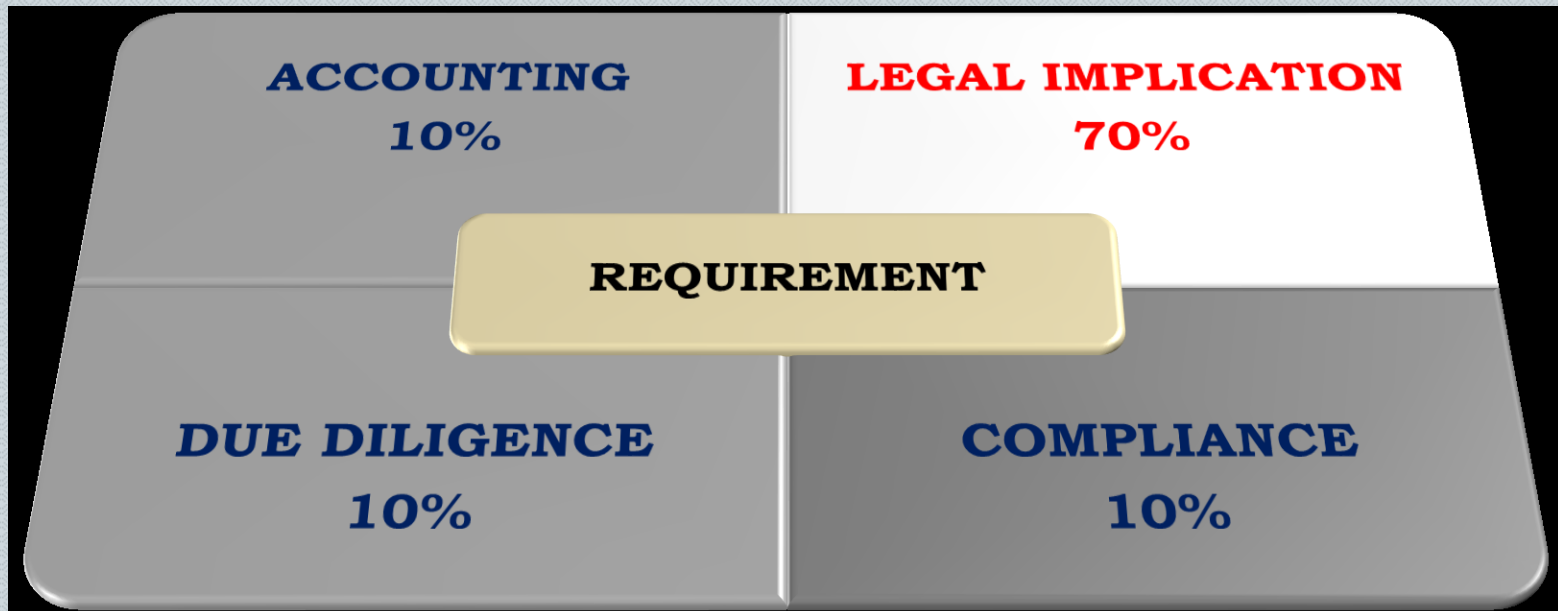
## CAUSES OF LITIGATION

- **Contracts**
- **Anti-Profiteering**
- **Input Tax Credit**
- **Documentation**



**MYTH:** GST is only about accounting, auditing and finance

**REALITY:**





# Preventive LITIGATION



## **Why Preventive Litigation is Important ?**

- **Litigation is stressful,**
- **Involves lost of Cost,**
- **Lengthy**



- **Conduct internal legal Audit,**
- **Prepare legal status report,**
- **Identify legal risks,**
- **Recommend certain actions to remove the risks.**
- **Take preventive opinions**
- **Get Contracts/documents vetted**





**Every litigation requires Strategy**



# **Litigation strategy can work in 3 Phases**

**Preventing Dispute,**

**Defending Dispute,**

**Continuous Research in a Dispute**



## **Stages of Litigation Strategy:**

**Onset of Litigation**

**Research**

**Timely Actions**

**Reply and Submissions**

**Placing Documentary Evidences**



**LEGAL STRATEGISTS**

**AMLEGALS | Attorneys & Advisors | A Full Service Law Firm**

206, Advait, Beside Sandesh, Vastrapur,

Ahmedabad -380 015 , Gujarat, India

**T:** +91-79-4003 3359/48005359,

**M :** 90999 16925, Url: [www.amlegals.com](http://www.amlegals.com)