Constitutional Amendments for GST Implementation in India

19 – 23 April 2027
Madrid (Spain)



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Why This Course

The introduction of GST marked a fundamental shift in India's constitutional and fiscal framework, redefining how taxation powers are shared between the Centre and the States. Understanding the constitutional foundation behind GST is essential for legal and tax professionals who need to interpret policies, analyze decisions, and assess their broader implications.

This intensive 1-week program is designed to provide a deep and structured understanding of the constitutional amendments that enabled GST. It connects legal provisions with practical outcomes, helping participants navigate complex fiscal arrangements and evaluate ongoing developments in the GST framework.

What You'll Learn and Practice

By participating in this program, you will:

- Understand the constitutional basis for GST implementation.
- Analyze the structure and functioning of the dual GST system.
- Evaluate the role and decision-making of the GST Council.
- Assess the impact of GST on fiscal federalism and state autonomy.
- Interpret recent developments and future reforms in the GST framework.

The Program Flow

Day 1: Introduction to Constitutional Amendments for GST

- Understanding the background and rationale for GST introduction.
- Reviewing key constitutional provisions enabling GST.
- Analyzing the shift in fiscal powers between authorities.
- Exploring the broader impact on the taxation system.

Day 2: Dual GST Structure and Centre-State Relations

- Understanding the structure of indirect taxation under GST.
- Analyzing the distribution of taxation powers.
- Exploring mechanisms that support tax credit and coordination.
- Reviewing inter-state transactions from a constitutional perspective.



Day 3: GST Council: Composition, Powers, and Functions

- Understanding the constitutional basis of the GST Council.
- Analyzing its composition and decision-making process.
- Evaluating its role in shaping tax policies.
- Understanding mechanisms for resolving disagreements.

Day 4: Fiscal Federalism and State Autonomy under GST

- Assessing the impact of GST on state revenues.
- Understanding compensation mechanisms and fiscal balance.
- Evaluating the level of flexibility available to states.
- Reviewing constitutional safeguards for maintaining autonomy.

Day 5: Recent Developments and Future Outlook

- Analyzing recent changes in the GST framework.
- Reviewing judicial interpretations of GST provisions.
- Exploring proposed reforms and their implications.
- Identifying future challenges in the GST system.

Individual Impact

- Strengthen understanding of constitutional and fiscal frameworks.
- Improve analytical skills in interpreting legal provisions.
- Enhance ability to evaluate policy decisions.
- Build confidence in handling GST-related legal matters.

Work Impact

- Improve interpretation of GST laws and regulations.
- Strengthen advisory capabilities in tax and legal contexts.
- Support informed decision-making in fiscal matters.
- Enhance understanding of Centre-State financial relations.

Training Methodology

This program combines legal theory with practical analysis to ensure meaningful outcomes. Methods include:

- Interactive sessions and guided discussions.
- Case studies based on constitutional and GST developments.
- Analytical exercises in interpreting legal provisions.
- Group discussions on fiscal and policy implications.
- Frameworks for understanding GST governance and reforms.



Beyond the Course

By the end of the program, participants will be able to:

- Interpret constitutional provisions related to GST with clarity.
- Analyze GST Council decisions and their implications.
- Assess the impact of GST on fiscal federalism.
- Stay informed on evolving developments in the GST landscape.

