

<b>8 days' Specialized Training Program for Bhutanese Officers on GST</b>			
<b>Date</b>	<b>Time</b>	<b>Description of Topics</b>	<b>Speakers</b>
<b>DAY ONE</b>			
<b>21.04.2025</b>	<b>10:00-10:45</b>	<b>Registration, Inauguration, Group Photograph followed by High Tea</b>	
	<b>10:45-12:00</b>	<b>Introduction</b> <ul style="list-style-type: none"> <li>• Understanding Bhutan's GST Framework</li> <li>• Introduction to Bhutan GST Act 2020</li> <li>• Objectives and Scope of Bhutan's GST Act</li> <li>• Evolution from STCE Act to GST of Bhutan</li> <li>• Schedules in GST of Bhutan and its importance</li> <li>• Comparison with India's GST system</li> <li>• Key definitions in GST Act 2020 of Bhutan and CGST Act, 2017</li> <li>• Key Stakeholders: Role of Department of Revenue and CBIC in the Indian Context and corresponding counterparts in the Bhutan Tax Administration</li> </ul>	
	<b>12:00-12:15</b>	<b>Tea Break</b>	
	<b>12:15-13:30</b>	<b>GST Structure &amp; Registration Process</b> <ul style="list-style-type: none"> <li>• Hierarchy of officers</li> <li>• Taxable Person &amp; GST Liability</li> <li>• Registration process: Who must register?</li> <li>• Voluntary registration vs. Mandatory registration</li> <li>• Exemptions and thresholds – a comparison</li> <li>• Threshold Limits and Small Business Considerations</li> <li>• Comparison: GST registration thresholds in Bhutan vs. India.</li> <li>• Case Study: Issues faced by small businesses in during GST registration in India and how same was addressed</li> <li>• Group Discussion</li> </ul>	
	<b>13:30-14:30</b>	<b>Lunch Break</b>	
	<b>14:30-15:45</b>	<b>GST Structure and Taxation Principles</b> <ul style="list-style-type: none"> <li>• Definition and Scope of Goods and Services Tax (GST)</li> <li>• GST Rates and Classification of Goods and Services</li> <li>• Supply, Place of Supply, and Time of Supply Rules</li> <li>• Practical Exercises</li> </ul>	

		<b>Valuation &amp; GST Rates</b> <ul style="list-style-type: none"> <li>Valuation of taxable supplies</li> <li>Zero-rated supplies vs. Exempt supplies</li> <li>Comparison: GST rate slabs in Bhutan vs. India (single rate vs. multiple rates).</li> <li>Case Study: Impact of GST rate changes in India</li> <li>Practical Exercises</li> </ul>	
	<b>15:45-16:00</b>	<b>Tea Break</b>	
	<b>16:00-17:15</b>	<b>Input Tax Credit (ITC)</b> <ul style="list-style-type: none"> <li>Mechanism of ITC</li> <li>Conditions and Restrictions</li> <li>Comparison: ITC eligibility and restrictions in Bhutan vs. India.</li> <li>Case Study: Issues related to ITC claims in India's GST implementation</li> <li>Presentation on the preparation and issues anticipated while rolling out of GST Bhutan by the Head of the Bhutanese delegation (or any other specific topic as deemed fit by the delegation)</li> </ul>	
<b>DAY TWO</b>			
<b>22.04.2025</b>	<b>10:00-11:15</b>	<b>Accounting, Invoices &amp; Returns</b> <ul style="list-style-type: none"> <li>GST accounting system</li> <li>Requirements for tax invoices</li> <li>Periodicity of tax returns and filing process</li> <li>Comparison: Invoice formats and return filing in Bhutan vs. India (e-invoicing in India).</li> <li><b>Discussion on challenges faced by businesses in India in timely filing of GST returns during initial stages.</b></li> </ul>	
	<b>11:15-11:30</b>	<b>Tea Break</b>	
	<b>11:30-12:45</b>	<b>Payment, Refunds &amp; Adjustments</b> <ul style="list-style-type: none"> <li>Modes of GST payment</li> <li>Refunds under GST (Schedule IV)</li> <li>Adjustments and corrections</li> <li>Comparison: Refund mechanisms in Bhutan vs. India.</li> </ul>	
	<b>12:45-13:45</b>	<b>Lunch Break</b>	
	<b>13:45-15:00</b>	<b>GST on Special Transactions</b>	

		<ul style="list-style-type: none"> <li>• Place of Supply Rules</li> <li>• GST on Imports &amp; Exports</li> <li>• GST on Non-Residents and Foreign Entities</li> <li>• Travel Agents and Tour Operators</li> <li>• Comparison: Place of Supply rules in Bhutan vs. India.</li> <li>• <b>Discussion on how travel businesses handle GST compliance in India.</b></li> </ul>	
	<b>15:00-15:15</b>	<b>Tea Break</b>	
	<b>15:15-16:30</b>	<b>Scrutiny of Returns, Audit and Assessment</b> <ul style="list-style-type: none"> <li>• Scrutiny of Returns under Bhutan GST</li> <li>• Scrutiny of Returns under Indian CGST</li> <li>• Assessment Procedures in Bhutan GST</li> <li>• Audit and Assessment Procedures in Indian CGST</li> <li>• Case Study: Audit Process and Best Practices – The Indian experience</li> <li>• <b>Practical issues with reference to the Assessment mechanism in India</b></li> </ul>	
<b>DAY THREE</b>			
<b>23.04.2025</b>	<b>10:00-11:15</b>	<b>Possible vulnerability of Bhutan GST Act and Indian CGST Act provisions</b>  <b>Strengths of Bhutan GST Act, 2020</b> <ul style="list-style-type: none"> <li>• Simpler rate structure</li> <li>• Single authority for enforcement</li> <li>• Focus on domestic taxation</li> </ul> <b>Possible vulnerability of Bhutan GST Act, 2020 towards misuse</b> <ul style="list-style-type: none"> <li>• Lack of e-invoicing system</li> <li>• No GST network like India's GSTN</li> <li>• Limited coverage of digital economy</li> </ul> <b>Strengths and vulnerability of Indian CGST Act, 2017</b>  <b>International Best Practices in GST Administration</b> <ul style="list-style-type: none"> <li>• Challenges and Opportunities in Implementing GST in Bhutan and India.</li> <li>• Recap of Key Differences Between Bhutan and Indian GST Acts.</li> </ul>	

	Group Discussion: Lessons Learned and Best Practices and the Way Forward	
<b>11:15-11:30</b>	<b>Tea Break</b>	
<b>11:30-12:45</b>	<b>Assessment, Assessment Notice, objection, review and appeal</b> <ul style="list-style-type: none"> <li>• Assessment; Time for making an assessment; Taxpayer request to make an assessment; Assessment Notice; Objection; Determining an objection; Review of objection decision; garnishee notice</li> <li>• A comparative study with the corresponding provisions under the CGST Act , 2017</li> </ul>	
<b>12:45-13:45</b>	<b>Lunch Break</b>	
<b>13:45-15:00</b>	<b>Enforcement Operations - Search, Seizure, Offence, Penalties, Arrest &amp; Prosecution</b> <ul style="list-style-type: none"> <li>• Investigation, Search &amp; Seizure Procedures</li> <li>• Modes of evasion and anti-evasion measures in place to tackle the evasion of GST</li> <li>• Offences and Penalties</li> <li>• Comparison: GST enforcement mechanisms in Bhutan vs. India.</li> <li>• Indian Case Study: Case of tax evasion in Indian scenario with emphasis on the procedure set out under search, seizure, arrest, launching of prosecution, compounding of offences;</li> <li>• issuance of show cause notice; quasi-judicial proceedings;</li> </ul>	
<b>15:00-15:15</b>	<b>Tea Break</b>	
<b>15:15-16:30</b>	<b>Compliance, Anti-Evasion Measures and Reward</b> <ul style="list-style-type: none"> <li>• Role of technology in GST compliance</li> <li>• Common violations and anti-evasion strategies</li> <li>• Late payment penalties &amp; administrative penalties (Schedule VIII) <i>vis a vis</i> CGST Act, 2017</li> <li>• Comparison: Anti-evasion techniques in Bhutan vs. India (E-Way Bill, Data Matching).</li> </ul>	

		<ul style="list-style-type: none"> <li>Case Study: Use of technology to prevent GST fraud in India</li> </ul>	
<b>Day FOUR</b>			
<b>24.04.2025</b>	<b>10:00-11:15</b>	<b>Appeals &amp; Dispute Resolution</b> <ul style="list-style-type: none"> <li>Mechanism for GST Appeals (Taxation Review Tribunal)</li> <li>Hierarchy of Reviewable Decisions (Schedule IX of Bhutan GST)</li> <li>Process of appealing GST assessments</li> <li>Comparison: GST appellate system in Bhutan vs. India.</li> <li>Concept of Advance Ruling and Appellate Authority for Advance Ruling under GST in India – a distinct feature for stability of the GST regime</li> <li>Powers of quasi-judicial authorities and the appellate mechanism in India</li> <li>Concept of Review and Revision in the Indian Context</li> <li>Constitution of GST Tribunal in India and thereafter the appellate process</li> </ul>	
	<b>11:15-11:30</b>	<b>Tea Break</b>	
	<b>11:30-12:45</b>	<b>Impact of GST on the Economy</b> <ul style="list-style-type: none"> <li>Revenue Collection Trends</li> <li>Effect on GDP and Inflation</li> <li>Sector-wise impact analysis</li> <li>Release of GST monthly revenue collection figures and its analysis in India; monitoring of trends</li> <li>Comparison: GST's economic impact in Bhutan vs. India.</li> <li>Case Study: GST's effect on the Indian manufacturing and tourism sectors.</li> </ul>	
	<b>12:45-13:45</b>	<b>Lunch Break</b>	
	<b>13:45-15:00</b>	<ul style="list-style-type: none"> <li>Preparations made for roll out of GST</li> <li>Reach out done through various meetings with trade and other stakeholders</li> </ul>	
	<b>15:00-15:15</b>	<b>Tea Break</b>	
	<b>15:15-16:30</b>	<ul style="list-style-type: none"> <li>Digital Tax Administration: Learning from India's GST Network (GSTN)</li> <li>Lessons from India's GST Council Model and Tax Dispute Resolution</li> </ul>	

<b>DAY FIVE</b>			
<b>25.04.2025</b>	<b>10:00-11:15</b>	<b>Open Discussion and Q&amp;A</b>	
	<b>11:15-11:30</b>	<b>Tea Break</b>	
	<b>11:30-12:45</b>	Presentation on key take aways of the Training	
	<b>12:45-3:45</b>	<b>Lunch Break</b>	
	<b>13:45-15:15</b>	Feedback and Evaluation	
	<b>15:15-16:30</b>	Closing Remarks & Certificate Distribution	
<b>26.04.2025</b>		Saturday	
<b>27.04.2025</b>		Sunday	
<b>28.04.2025</b>		Study tour to GST Network, New Delhi	