## **About Nagaland University**

Nagaland University is the 13<sup>th</sup> and the only Central University in the State of Nagaland which came into being on September 6, 1994 by an Act of Parliament with its Headquarters at Lumami in Zunheboto district. At present, the University has two permanent Campuses viz. Kohima Campus at Meriema and Medziphema Campus (School of Agricultural Sciences and Rural Development) and a temporary Campus at Dimapur (School of Engineering & Technology). There are 37 Departments under this University offering wide range of courses. Currently, 65 Colleges are affiliated to Nagaland University.

**Department of Commerce** as a full fledged Department of North Eastern Hill University was established at Nagaland Campus, Kohima in the year 1981. From September 6, 1994, the Department became a part of the Nagaland University. Currently, the Department offers M.Com and Ph.D Programmes and is actively engaged in research activities.

## About NIELIT

National Institute of Electronics & Information Technology (NIELIT), Kohima is under Ministry of Electronics & Information Technology, Govt. of India set up in the year 2004 with its stately architecture surrounded by lush verdant and picturesque rolling hills has State-of-Art infrastructure that facilitates excellence in Information Electronics Communication Technology (IECT)- related teaching, training and other professional activities, besides involving in Research & Development work, Consultancy services and Software Development.

NIELIT as an institute offers training and education to improve employment opportunities and facilitate availability of quality IT manpower, which contribute to the growth of IT industry in the country. It is also a professional Examination Body in India, which accredits training programmes in IT and Electronics, specialising in the non-formal sector.

NIELIT Kohima, having state-of-the-art facilities and infrastructure has been recognised and declared as Centre of Excellence in IT by the Government of Nagaland.

## **Chief Patron**

**Prof. Pardeshi Lal** Vice Chancellor, Nagaland University

### Patrons

Prof. R.C. Gupta Pro-Vice Chancellor, Nagaland University

> **Er. L. Lanuwabang** Director, NIELIT, Kohima

## **Organising Committee**

**Chairman** Prof. A.K. Mishra Head, Department of Commerce, NU

> **Convenor** Dr. Ratan Kaurinta

**Co-Convenor** Dr. Amrendra Kumar

#### **Advisory Members**

Prof. P.K. Deka Dr. N. Martina Solo Dr. Gautam Patikar Dr. Jasojit Debnath Er. Morimenba Amer Shri. Moasunep Kichu

# National Workshop-cum-Seminar on "Goods and Services Tax (GST) in India"

(May 22 - 23, 2018)

Jointly organised by



Department of Commerce Nagaland University Kohima Campus Meriema-797004





National Institute of Electronics & Information Technology (NIELIT) Kohima Ministry of Electronics and Information Technology, Govt. of India

#### Introduction

Indirect tax system has experienced a massive transformation with the introduction of Goods and Services tax (GST). The Goods and Services Tax (GST) has been implemented across the country from 1st July, 2017. This single tax system has replaced central taxes such as central excise duty, service tax, additional duties of excise and customs, special additional duties of customs and cesses and surcharges on supply of goods and services. It has also replaced state taxes like VAT, sales tax, purchase tax, entry tax, entertainment tax, taxes on advertisements, lotteries, betting and gambling and state cesses and surcharges.

The GST has been introduced with a view to ease the tax burden, make compliance simpler, reduce the multitude of taxes levied by the Centre and States by unifying them, to streamline and modernize tax administration. Moreover, the GST system provides business entities to take advantage of 'input tax credit' for taxes paid along with the supply chain to prevent the cascading effect of paying tax on taxes already paid. These objectives were to be achieved without either the Centre or the States taking a hit on their resources.

Experts are of the opinion that GST is the biggest and boldest tax reform that India has embarked upon since independence. If well implemented, the entire Indian market will be a unified market which may translate into lower business costs. Critics, however, point out that current dispensation which is the result of compromises and fear of the unknown has many challenges.

It is expected that the seminar will help the stakeholders in understanding the regulatory framework of GST, its implications and more specifically its impact to north eastern states.

#### Sub Themes

- Indirect Tax System in India
- **GST-** Regulatory Framework
- Tax structure under GST
- GSTN applications
- GST and its impact on Start-Ups
- GST and Industry's expectations
- GST and its impact on MSME sector •
- Fiscal autonomy of NE States
- GST Council
- Consumer awareness on GST
- GST and small retailer

### **Target Participants**

Academicians, Research scholars, students, Government Officials, business community and other stakeholders are welcome to attend the workshop cum seminar. The Seminar cum Workshop will provide an opportunity to participants to enrich their knowledge as well as to interact with experts and eminent speakers.

#### **Call for Papers**

Academicians, lawyers, scholars, Government employees and other stakeholders are invited to contribute papers for the National Seminar. The contributions may be forwarded in both soft and hard copies on or before last date of submission.

### **Paper Submission Guidelines**

Papers should be in a standard format with font Times New Roman, size 12 point and 1.5 line spacing and 3000-5000 words in length. Author(s) name(s) and affiliation(s) should be shown on a separate sheet along with title of the paper. An abstract of the paper, in not more than 300 words, should also be submitted within the stipulated time.

## **Travel and Accommodation**

TA/DA will not be paid by the organisers whereas moderate accommodation will be arranged for outstation participants during seminar.

## **Registration fees**

Students Others

Rs. 300/-

Nil

(Registration fee can be paid on the spot) For Online Registration Visit:

http://nwcsgst.co.in/Registration/RegistrationForm

## **Important Dates**

Last Date for submission of Abstract	:	May 11, 2018
Last Date for submission of full paper	:	May 15, 2018
Last Date for Registration	:	May 18, 2018

# May 15, 2018 May 18, 2018

## **Seminar Venue**

NIELIT, Kohima, Meriema-797004

## Contacts

For any further information please contact:

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