



# NATIONAL SEMINAR ON NEXT-GENERATION GST REFORMS

*Law, Governance and India's Development Pathways*

*In Collaboration with  
The Indian Council of Social Science and Research*

**24 – 25 October 2026**

*Organised Jointly by*  
**Centre for Tax Laws and  
Centre for Economics, Law and Public Policy  
National Law University Jodhpur**

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## ABOUT THE CONFERENCE

The two-day National Conference on “*Next-Generation GST Reforms 2.0: Law, Governance and India’s Development Pathways*” being organised in collaboration with the Indian Council of Social Science Research seeks to examine the evolving constitutional, legal, economic, and technological dimensions of India’s indirect tax regime.

Since its introduction through the 101st Constitutional Amendment, the Goods and Services Tax (GST) has fundamentally transformed India’s fiscal architecture by establishing a unified national market and redefining Centre–State fiscal relations. The regime has evolved through judicial interpretations, administrative reforms, and technological innovations.

The emergence of GST 2.0 represents a significant next phase in this transformation. The reform emphasises rate rationalisation, enhanced compliance mechanisms, AI-driven enforcement, faceless scrutiny, and data-based risk assessment. While these reforms aim to improve transparency, reduce litigation, and strengthen revenue mobilisation, they also raise important constitutional, governance, and federalism concerns requiring deeper academic and policy engagement.

This Conference aims to provide an interdisciplinary platform bringing together members of the judiciary, senior advocates, policymakers, economists, industry leaders, chartered accountants, and academic scholars to deliberate on the structural, technological, and socio-economic implications of GST 2.0. These deliberations support evidence-based policymaking aligned with India’s broader goals of fiscal stability, digital governance, and inclusive economic development.

# OBJECTIVES OF THE CONFERENCE

1. To examine the constitutional and legal architecture of GST 2.0, including recent judicial developments, delegated legislation, and Centre–State fiscal dynamics.
2. To analyse technology-driven compliance mechanisms such as AI-enabled scrutiny, e-invoicing, automated risk assessment, and their implications for due process and taxpayer rights.
3. To evaluate the economic and sectoral impact of GST 2.0 on MSMEs, start-ups, manufacturing, services, digital commerce, and export competitiveness.
4. To assess the evolving role of the GST Council in strengthening cooperative federalism and fiscal stability.
5. To facilitate dialogue among legal scholars, economists, industry practitioners, and policymakers to generate actionable policy recommendations.
6. To promote academic research and publication contributing to the development of a stable, transparent, and growth-oriented indirect tax regime.

# THE INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH (ICSSR)

The Indian Council of Social Science Research (ICSSR) was established in 1969 under the Ministry of Education, Government of India, to promote and strengthen social science research in the country. As the premier national body for social science research funding and coordination, ICSSR plays a pivotal role in fostering high-quality, policy-relevant scholarship across disciplines such as economics, law, public administration, sociology, political science, management, and interdisciplinary studies.

ICSSR supports research through a wide range of schemes, including Major and Minor Research Projects, Fellowships, International Collaborations, Capacity-Building Programmes, Data Services, and the National/International Seminar (NIS) Scheme. Through these initiatives, the Council encourages evidence-based policy discourse and facilitates meaningful engagement between academia, governance institutions, and civil society.

The Council also promotes research dissemination through publications, documentation services (including NASSDOC), and regional centres across India. By nurturing young scholars, strengthening research institutions, and supporting academic events of national importance, ICSSR contributes significantly to India's intellectual development and socio-economic transformation.

Through its support for academic seminars and conferences, ICSSR aims to create platforms for rigorous scholarly dialogue, interdisciplinary exchange, and policy innovation aligned with national development priorities.

# NATIONAL LAW UNIVERSITY, JODHPUR

National Law University, Jodhpur (NLUJ), established in 1999 under the National Law University, Jodhpur Act, is one of India's foremost institutions dedicated to excellence in legal education, research, and public engagement. Over the past twenty-five years, the University has built a distinguished academic legacy grounded in constitutional values, intellectual rigour, interdisciplinary scholarship, and a deep commitment to justice and nation-building.

From its inception, NLUJ has sought to combine academic excellence with social responsibility. The University offers comprehensive undergraduate, postgraduate, and doctoral programmes and has cultivated a vibrant research culture addressing contemporary issues in constitutional governance, commercial law, public policy, regulatory reform, and socio-economic development. Its alumni have gone on to serve with distinction in the judiciary, academia, corporate leadership, civil services, and international institutions, reflecting the institution's enduring impact.

The year marks a momentous milestone in this journey: the celebration of NLUJ's Silver Jubilee, commemorating twenty-five years of transformative contribution to India's legal and intellectual landscape. The Jubilee theme, "25 बरसां रो गौरव, सदियां रो संकल्प" (25 Years of Pride, A Resolve for Centuries), encapsulates both reflection and aspiration. It honours the achievements of the past quarter century while reaffirming the University's commitment to shaping the future of legal scholarship and governance for generations to come.

In this landmark year, academic initiatives such as the proposed Conference on GST 2.0 acquire particular significance. Thus, the Silver Jubilee stands as both a celebration and a commitment, a proud recognition of twenty-five years of achievement and a solemn resolve to contribute to India's constitutional and socio-economic progress for centuries to come.

# ORGANISING CENTRES

## CENTRE FOR TAX LAWS (CTL)

The Centre for Tax Laws has been established by the University with a view to providing facilities for in-depth study and research on various provisions of Taxation Laws. It will also provide students with the opportunity to understand the important practical problems arising from the interpretation of various taxation laws. The centre provides an in-depth study of the provisions of the Income Tax Act and other Direct Taxes Acts, as well as important Indirect Taxes, such as Excise and Customs Laws and Service Tax Laws. Since the Taxation Laws are subject to frequent amendments, their impact should be thoroughly understood and promptly communicated to the relevant external stakeholders. The objective of the centre is to impart practical training to research scholars and other law students through case studies of the practical issues faced by corporate and other taxpayers, and to organise seminars and conferences, inviting leading Tax Dignitaries to deliver lectures on important topics.

## CENTRE FOR ECONOMICS, LAW & PUBLIC POLICY (CELP)

The Centre for Economics, Law & Public Policy (CELP) at National Law University, Jodhpur, serves as an interdisciplinary platform dedicated to advancing scholarship at the intersection of law, economics, and governance. The Centre promotes research and dialogue on fiscal policy, regulatory reform, public finance, and institutional development. Through conferences, policy roundtables, academic workshops, and collaborative research initiatives, CELP seeks to foster meaningful engagement between academia, policymakers, industry, and the judiciary. The Centre is committed to evidence-based inquiry that strengthens constitutional governance and contributes to India's socio-economic transformation. In the Silver Jubilee year of NLUJ, CELP reaffirms its commitment to shaping informed discourse on contemporary reforms, including taxation, digital governance, and fiscal federalism.

## CONFERENCE SUB-THEMES

| Theme                                                  | Topics / Sub-Themes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Legal, Judicial &amp; Constitutional Dimensions</b> | <ul style="list-style-type: none"><li>• Judicial Developments in GST: Retrospective Amendments, Classification Disputes, and Input Tax Credit Litigation</li><li>• The Constitutional Architecture of GST and Cooperative Federalism</li><li>• Constitutional Challenges in Technology-Driven GST 2.0 Enforcement</li><li>• Delegated Legislation under GST: Scope, Limits, and Judicial Review</li><li>• Alternative Dispute Resolution (ADR) in GST: Mediation, Settlement, and Institutional Reform</li><li>• Contemporary Issues in GST, Digital Taxation, and Fiscal Federalism</li><li>• Search, Seizure, Arrest and Investigation Powers in GST: Ensuring Accountability and Proportionality</li></ul> |
| <b>Technology, Governance &amp; Compliance</b>         | <ul style="list-style-type: none"><li>• AI, Data Analytics and Automation in GST 2.0: Legal and Policy Challenges</li><li>• Faceless Scrutiny, E-Invoicing and Digital Verification</li><li>• Risk Management, Audit and Anti-Evasion Architecture under GST 2.0</li><li>• Governance and Compliance under GST and its Impact on MSMEs</li><li>• Forensic Auditing</li></ul>                                                                                                                                                                                                                                                                                                                                  |

## CONFERENCE SUB-THEMES

| Theme                                  | Topics / Sub-Themes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Economic &amp; Sectoral Impacts</b> | <ul style="list-style-type: none"><li>• Sectoral Effects of GST 2.0: Agriculture, Manufacturing, Services, E-Commerce, Insurance, and Logistics</li><li>• GST Reforms, Rural-Urban Livelihoods and Employment Outcomes</li><li>• GST 2.0 and the Push Towards Sustainable Growth</li><li>• Integrating Petroleum and Alcohol into GST: Legal Barriers and Economic Distortions</li><li>• Regional Impacts of GST: State-Level Revenue Models, Local Industries and Fiscal Stability</li><li>• GST 2.0, Digitalisation and Ease of Doing Business</li><li>• GST and India's External Sector</li></ul> |

## CONFERENCE DETAILS

The Conference seeks to serve as a premier platform for critical engagement with the evolving framework of Goods and Services Tax (GST) in India, particularly in the context of the emerging vision of GST 2.0. As the Indian tax landscape undergoes significant transformation driven by technological innovation, changing economic priorities, and evolving federal dynamics, there is an increasing need for informed and interdisciplinary dialogue among key stakeholders. The Conference aims to bring together members of the judiciary, policymakers, tax administrators, industry leaders, academicians, researchers, and practitioners to deliberate on the legal, constitutional, economic, and technological dimensions of GST reform.

A central objective of the Conference is to facilitate meaningful discussions on contemporary challenges and opportunities in tax governance, including the role of artificial intelligence, data analytics, and digital compliance systems in enhancing efficiency, transparency, and accountability. The Conference will also examine the implications of proposed reforms on various sectors of the economy, with particular attention to the concerns and aspirations of Micro, Small and Medium Enterprises (MSMEs), start-ups, and emerging businesses that constitute a vital component of India's growth story.

Through scholarly research presentations, expert panel discussions, and policy-oriented deliberations, the Conference seeks to generate evidence-based insights capable of informing future legislative and administrative reforms. It further aims to strengthen constitutional and legal understanding of GST, encourage cooperative federalism, and foster constructive engagement between academic discourse and policymaking. Ultimately, the Conference endeavours to contribute to the development of a stable, equitable, technologically advanced, and growth-oriented fiscal framework that supports India's long-term economic aspirations.

## WHO CAN ATTEND

The Conference welcomes academicians, research scholars, doctoral candidates, postgraduate students, tax practitioners, chartered accountants, policymakers, industry professionals, MSME representatives, start-up founders, students and corporate leaders interested in contemporary developments in GST reforms, fiscal federalism, and digital tax governance.

Participants may join the Conference through either of the following categories:

### A. PAPER PRESENTATION

Researchers and academicians are invited to submit original papers aligned with the Conference themes.

All submissions will undergo a rigorous blind peer-review process conducted by a panel of distinguished experts and academicians. Papers will be evaluated based on originality, analytical depth, methodological soundness, and contribution to the subject area.

Only a selected number of outstanding papers will be shortlisted for presentation at the Conference, at the discretion of the organising committee. Selected authors will be formally invited to present their research before an esteemed audience of scholars, practitioners, policymakers, and industry experts.

#### *Registration Fee (For Selected Paper Presenters)*

| Category                | Registration Fee (INR) |
|-------------------------|------------------------|
| Industry Professionals  | ₹ 4,500                |
| Faculty / Academicians  | ₹ 3,500                |
| PhD Scholars / Students | ₹ 2,500                |

*Registration as a paper presenter includes:*

- ✓ Conference participation
- ✓ Paper presentation opportunity (for selected papers)
- ✓ Conference kit
- ✓ Certificate of Paper Presentation/Participation
- ✓ Three meals
- ✓ Accommodation on a sharing basis

**Register as a Paper Presenter:**

<https://docs.google.com/forms/d/e/1FAIpQLScwEDAXLJcLiLzALt0PTawb9n2H2jKIqJrd0UNEsuLdXcecBA/viewform>

### **TIMELINE**

|                                                       |                             |
|-------------------------------------------------------|-----------------------------|
| <b>Last date for Registration</b>                     | <b>28 June 2026</b>         |
| <b>Last date for Abstract Submission</b>              | <b>12 July 2026</b>         |
| <b>Email Notification of Abstract Acceptance</b>      | <b>26 July 2026</b>         |
| <b>Last Date for Full Paper Submission</b>            | <b>23 August 2026</b>       |
| <b>Email Notification of Acceptance of Full Paper</b> | <b>20 September 2026</b>    |
| <b>Conference Dates</b>                               | <b>24 - 25 October 2026</b> |

## B. CONFERENCE PARTICIPATION

### Attend the Conference as a Delegate

Individuals interested in the discussions and deliberations of the Conference may participate as delegates without submitting a paper.

Participants will have the opportunity to attend technical sessions, keynote addresses, panel discussions, and engage in meaningful academia and policy-oriented conversations with experts from academia, government and industry.

### Registration Fee

**Participation (Without Paper Presentation): ₹1,000**

### Registration Includes

✓ Access to all Conference sessions

✓ Certificate of Participation

*Note - delegates are expected to make accommodation arrangements themselves*

### Payment Link:

<https://erp.nlujodhpur.ac.in/sites/erp.nlujodhpur.ac.in/other-payments/>

**Registration Link:** <https://forms.gle/wPPR1NjDY688sYY86>

### Important Note

1. Registration fees for Paper Presenters include accommodation (on a sharing basis), three meals, the Conference Kit, and the Certificate of Paper Presentation/Participation.
2. In cases of co-authorship, each author is required to register separately and pay the applicable registration fee.

## AWARDS AND RECOGNITION

To encourage and recognise outstanding scholarly contributions, the Conference will confer the following awards upon the best paper presentations:

1. **Best Paper Award – ₹20,000**

2. **Second Best Paper Award – ₹15,000**

3. **Third Best Paper Award – ₹10,000**

*The awards shall be determined by the evaluation of the paper and the quality of the presentation before the panel of judges. The decision of the evaluation committee shall be final and binding.*

## SUBMISSION GUIDELINES

- 1. Eligibility:** The Conference is open to academicians, faculty members, research scholars, students, tax practitioners, chartered accountants, policymakers, industry professionals, MSME representatives, start-up founders, and corporate leaders.
- 2. Theme:** Submissions must align with the Conference themes and sub-themes. The list of sub-themes provided are merely indicative, authors are free to choose any other sub-theme, which must be in alignment with the broad theme of *Next-Generation GST Reforms 2.0: Law, Governance and India's Development Pathways*.
- 3. Language:** All submissions must be in English.
- 4. Abstract:** An abstract of up to 300 words must clearly state the objective, methodology, key arguments, and findings of the paper.
- 5. Full Paper:** The manuscript must be between 5,000–7,000 words, inclusive of footnotes. Use of speaking footnotes and endnotes is discouraged.
- 6. Formatting:** Manuscripts must be typed in Times New Roman, 12 pt font, 1.5 line spacing, with justified alignment.
- 7. Citation Style:** All submissions must conform to the OSCOLA citation format.
- 8. Originality:** Submissions must be original, unpublished, and not under consideration elsewhere. The similarity index must not exceed 15% (excluding references, bibliography, and properly cited quotations). AI-generated content is not permitted.
- 9. Submission Format:** Papers must be submitted in .doc/.docx format. The first page should contain only the title of the paper, and abstract; the second page should contain a table of contents; the main text should begin thereafter.
- 10. File Name:** The manuscript must be submitted using the title of the manuscript.

## SUBMISSION GUIDELINES

11. **Co-Authorship:** A maximum of two authors per paper is permitted. Cross-institutional co-authorship is allowed.
12. **Submission Process:** Abstracts and full papers must be submitted through the official Conference submission link before the prescribed deadline.
13. **Review Process:** All submissions will undergo a blind review process. Papers will be evaluated on originality, relevance, research quality, analytical depth, and contribution to the field. *Only a selected number of papers, as per the discretion of the organising committee, will be shortlisted for presentation.*
14. **Registration:** Please note that the submission of a paper proposal is solely for consideration by the Selection Committee and does not amount to registration for the Conference. Given the limited number of presentation slots, only selected papers will be invited for presentation at the Conference. Upon selection, each author of the accepted paper must complete a separate registration process and pay the applicable Conference Registration Fee, per author. For co-authored papers, registration and payment are required individually from each author. Authors whose submissions are not selected for presentation may nevertheless participate in the Conference by registering as Delegates upon payment of the Delegate Registration Fee of ₹1,000 per person.
15. **Presentation Requirement:** At least one author of each selected paper must present the paper at the Conference.
16. **Organisers' Discretion:** The decision of the Review Committee and Organising Committee on all matters relating to selection, presentation, and participation shall be final and binding.
17. **Refund:** *Any amount paid is non-refundable.*

## IMPORTANT LINKS

**Registration as a delegate:**

<https://forms.gle/wPPR1NjDY688sYY86>

**Registration as a paper presenter:**

<https://forms.gle/GwqAeAd8kQW2JTJp8>

**Payment link for registration:**

<https://erp.nlujodhpur.ac.in/sites/erp.nlujodhpur.ac.in/other-payments/>

**Submission of Abstracts:**

<https://forms.gle/JhV3o5h9eUuF6A2EA>

**Note - the abstracts must be submitted in the following format: [abstract\_title of the manuscript]**

## CONFERENCE ADVISORY BOARD

1. **Prof. (Dr.) Sanjay Kumar Yadav**, National Law Institute University, Bhopal
2. **Dr. Priya Bhatnagar**, Associate Professor, Vivekananda Institute of Professional Studies, New Delhi
3. **Dr. Anindhya Tiwari**, Assistant Professor of Law, Hidayatullah National Law University, Raipur
4. **Prof. (Dr.) Ranita Nagar**, Gujarat National Law University, Gandhinagar
5. **Prof. (Dr.) Geetilaxmi Mohapatra**, BITS Pilani
6. **Dr. Ashish Kumar Srivastava**, Associate Professor, University of Lucknow
7. **Dr. Hitesh Thakkar**, Gujarat National Law University, Gandhinagar
8. **Mr. Tarun Jain**, Tax practitioner, Supreme Court of India, New Delhi
9. **Mr. Prateek Gattani**, C.A., Jodhpur

# CONFERENCE ADMINISTRATION

## **Patron:**

**Prof. (Dr.) Harpreet Kaur**, Vice-Chancellor, National Law University Jodhpur

## **Conveners:**

1. **Dr. Manoj Kumar Singh** (Associate Professor, Law)
2. **Dr. Chitra Saruparia** (Associate Professor, Economics)

## **Organising Committee:**

1. **Dr. Kranti Kapoor**, Associate Professor (Economics)
2. **Dr. Kanika Dhingra**, Assistant Professor (Law)
3. **Dr. Sidharth Balani**, Assistant Professor (Law)
4. **Dr. Chandni**, Assistant Professor (Law)
5. **Dr. Monika Poonia**, Assistant Professor (Law)
6. **Ms. Niranjana**, Academic Fellow (Law)
7. **Mr. Aditya Baheti**, Academic Fellow (Law)
8. **Mr. Atal Mishra**, Academic Fellow (Law)

## **Student Coordinators:**

1. **Ms. Shivi Sharma**, Convenor, CELP.
2. **Mr. Thejas Velaga**, Convenor, CELP.

## CONTACT US

Ms. Shivi Sharma

+91 93526 66184

Mr. Thejas Velaga

+91 733841 8006

Email:

[gstconference@nlujodhpur.ac.in](mailto:gstconference@nlujodhpur.ac.in)