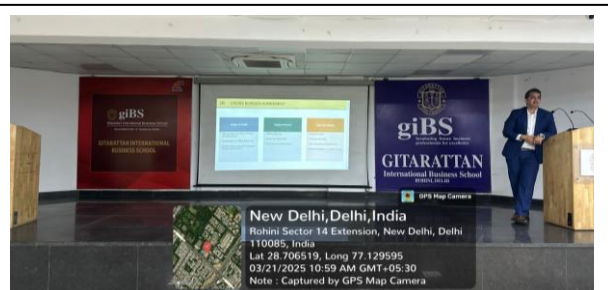


DECODING JOINT DEVELOPMENT AGREEMENTS: GST IMPLICATIONS

21ST MARCH 2025 (FRIDAY)



CLS-GIBS organized Jurist Day with an insightful lecture on the topic “Decoding Joint Development Agreements: GST Implications” on 21st March 2025 for Integrated BA LLB (H) & Integrated BBA LLB (H) 8th semester. The resource person for the session was Mr. Gaurav Makhijani, a prolific personality from the field of taxation. He is a qualified Chartered Accountant and a Post-Graduate in Business Finance from Symbiosis University. He holds immense experience in the areas involving corporate tax, mergers and acquisitions, regulatory frameworks, tax litigation, GST implications and much more.

Mr. Makhijani began with an introduction to GST, explaining its fundamental structure and objectives, such as simplifying the indirect tax system and promoting ease of doing business. He provided an understanding to the students of how agreements are made and the specific clauses that one needs to carefully observe while contracting. He explored certain provisions of the legal regime that are significant in Joint Development Agreements. The students were intrigued to know about the comparative analysis between old and new tax regime and how does it benefit a normal middle-class family. Further, Mr. Makhijani also highlighted the tax applicability and regulations related to custom duty and how does it impact the availability of foreign goods to Indian consumers.

The session concluded with an interactive Q & A session where Mr. Makhijani addressed the queries of students with thorough insight and knowledge. Dr. Nidhi Sharma presented the Vote of Thanks to the guest and appreciated him for sparing his valuable time for our students. The session proved to be a valuable platform that aided to bridge the gap between theoretical knowledge and practical legal applications in the field of taxation. The students left with a clearer understanding of how the GST system works, its legal challenges, and the implications for businesses and the legal profession. The event was a success due to the active participation of the students and constant guidance from the management.

FLYER OF THE EVENT



TYPE OF EVENT	Jurist Day (Academic)
VENUE	Auditorium, GIBS
TIME & DURATION	10:00 A.M. to 12:00 P.M.
CONDUCTED BY	CLS GIBS
ORGANISED FOR	Integrated BA LLB (H) & Integrated BBA LLB (H) 8 th Semester
NAME OF THE COORDINATOR	Ms. Megha Juneja
ATTENDANCE	100 students
RESOURCE PERSON	Mr. Gaurav Makhijani, Rodl & Partner India
OBJECTIVES OF THE EVENT	<ol style="list-style-type: none"> 1. To provide a detailed understanding of Joint Development Agreements and their significance in the present financial regime. 2. To analyze the implications of GST on various agreements and its socio-economic

	<p>impact.</p> <ol style="list-style-type: none"> 3. To investigate how the implementation of GST provisions align with the contracts and agreements between parties in a corporate environment.
<p>LEARNING OUTCOME</p>	<ol style="list-style-type: none"> 1. Students learned how GST affects businesses, both large and small, and gained insights into the challenges and opportunities it creates. 2. It sparked an interest among the students to delve deeper into the area of tax law. 3. Participants were encouraged to analyze how joint agreement works in trade and corporate world. 4. They explored real-world examples and case studies, which helped them, understand how businesses & corporate agreements navigate the GST system in practice.
<p>SHORT FALL DURING EVENT</p>	<ol style="list-style-type: none"> 1. Event started 10 minutes late. 2. The speaker was using podium mike and not collar mike due to which the voice faded for students in the last rows whenever the speaker moved away from the podium while explaining.
<p>LINK OF ONLINE VIDEO</p>	<p>https://youtu.be/uaTtuefob3k</p>

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