



CA D. J. Ruparelia CA Ashish Ruparelia

The Inaugural Study Circle Meeting of GSTPAM for the year 2025-26 was held on Wednesday 13th August, 2025 at 1:30 pm at GSTPAM library. It was on hybrid mode. Speaker: Adv. Ratan Samal
Subject: Legal Analysis of Recent Judgements in GST a) Fungibility of ITC-CGST-SGST in case of Unicore Autocat India Pvt. Ltd. by Bombay High Court (Goa Bench) and b) Refund on closure of business in case of SIPCA India v/s. Union of India verdict by Sikkim High Court. Chief Guest: Hon'ble Shri P. S. Tarare, President, Maharashtra Sales Tax Tribunal President Adv. Parth Badheka welcomed the Chief Guest Shri P.S. Tarare and the Office Bearers, members and participants. The Study Circle Meeting commenced with lighting of lamps by the Chief Guest and the other dignitaries. CA Ajay Talreja, Convenor of Study Circle Meeting, Law and Representation Commi.....