

# Centre for Development Studies Thiruvananthapuram

Workshop on

## Public Finance, Tax Reform, and GST in India: Design, Implementation and Impact

March 22 – 27, 2026

### PROGRAMME SCHEDULE

#### Day 1: March 22, 2026

WELCOME 09.10 – 09.30

- Welcome: Prof. C Veeramani, Director, Centre for Development Studies.

LECTURE -1 09.30 – 11.00

- Understanding Intra-state and Inter-state supply of Goods and Services under GST Law-1.  
Prof. N Ramalingam,  
Professor (Retd), Gulati Institute of Finance and Taxation (GIFT), Thiruvananthapuram.

LECTURE -2 11.30 – 01.00

- Understanding Intra-state and Inter-state supply of Goods and Services under GST Law-2.  
Prof. N Ramalingam,  
Professor (Retd), Gulati Institute of Finance and Taxation (GIFT), Thiruvananthapuram.

#### Day 2: March 23, 2026

LECTURE - 3 09.30 – 11.00

- Constitutional Perspectives and Inter governmental considerations in GST.  
Shri. D P Nagendra Kumar,  
Former Member, Central Board of Indirect Taxes and Customs (CBIC)

LECTURE - 4 11.30 – 01.00

- Role of technology in GST implementation in India.  
Shri. D P Nagendra Kumar,  
Former Member, Central Board of Indirect Taxes and Customs (CBIC)

LECTURE - 5 02.00 – 03.30

- Indirect tax reforms and the transition to GST: Challenges of design and implementation – 1.  
Shri. M Vinod Kumar,  
Chief Commissioner (Retd), GST.

LECTURE - 6 04.00 – 05.30

- Indirect tax reforms and the transition to GST: Challenges of design and implementation – 1.  
Shri. M Vinod Kumar,  
Chief Commissioner (Retd), GST.

### **Day 3: March 24, 2026**

LECTURE - 7 09.30 – 11.00

- GST- Evolution, Impact, Insights and Road Ahead.  
Shri. Najib Shah,  
Former Chairman, Central Board of Indirect Taxes and Customs (CBIC)

LECTURE - 8 11.30 – 01.00

- Dispute prevention and resolution under GST: Design, practice and emerging challenges.  
Shri. M Unnikrishnan, Chartered Accountant.

LECTURE - 9 02.00 – 3.30

- Renegotiating the Grand Bargain.  
Shri. V S Senthil, IAS (Retd),

PRESENTATION BY THE PARTICIPANTS 04.00 – 05.30

Chair: Prof. C Veeramani.

- GST 2.0 Reboot, Reform & Restructure - Taking taxation from complexities to compliance.  
Nimesh Shukla,  
Chaudhary Charan Singh University Meerut.
- Determinants of Subnational Borrowing in India: Dynamic and Distributional Evidence  
Ashraful Khalq,  
Centre for Development Studies, Thiruvananthapuram.

## Day 4: March 25, 2026

LECTURE - 10 09.30 – 11.00

- GST- Continuing implications of the Tax Reform.  
Shri. R Mohan, IRS (Retd)

LECTURE - 11 11.30 – 01.00

- Public Sector Accounts.  
Prof. M Parameswaran,  
Centre for Development Studies (CDS), Thiruvananthapuram.

PRESENTATION BY THE PARTICIPANTS 02.00 – 05.00

Chair: Prof. M Parameswaran

- Improving Tax Compliance in India Using a Conscience-Based Compliance Framework  
Sagar Kumar,  
Centre for the Study of World Economy (CSWE), Jawaharlal Nehru University,  
New Delhi.
- Goods and Services Tax Revenue Performances.  
Dr. Balaji Bhovi  
R V University, Bangalore.
- From Enforcement to Engagement: Critical Mapping of New Dimensions in the Indian Tax Compliance,  
Jincy P. Babu  
Department of Commerce, University of Kerala.

## Day 5: March 26, 2026

LECTURE - 12 09.30 – 11.00

- Economics of Government.  
Prof. Lekha Chakraborty,  
National Institute of Public Finance and Policy (NIPFP), New Delhi

LECTURE - 13 11.30 – 01.00

- GST Rate Structure and Its Impact on Fiscal Federalism.  
Dr. Shency Mathew,  
Gulati Institute of Finance and Taxation (GIFT).

PRESENTATION BY THE PARTICIPANTS

02.00 – 05.00

Chair: Prof. Lekha Chakraborty.

- Who Decides the Price of Living? GST 2.0 and the Governance of Everyday Life in India.  
Divya,  
Chaudhary Charan Singh University, Meerut.
- Centre – State Collaboration for Enhancement of GST Revenues.  
Satheshwaran Kalyanasundaram.
- GST 2.0 Impact on Consumer Behaviour,  
Prabhakar K S,  
Shree Tax Chambers, Bengaluru, India.
- Goods and Services Tax (GST), State Fiscal Capacity, and Financing Sustainable Development Goals in India  
Omprakash Sahu,  
Department of Political Science, Sambalpur University, Odisha.

### **Day 6: March 27, 2026**

LECTURE - 14

09.30 – 11.00

- Evolution of Indian Goods and Services Tax.  
Prof. Sacchidananda Mukherjee,  
National Institute of Public Finance and Policy (NIPFP), New Delhi.

LECTURE - 15

11.30 – 01.00

- GST 2.0: Revenue Implications.  
Prof. Sacchidananda Mukherjee,  
National Institute of Public Finance and Policy (NIPFP), New Delhi.

LECTURE - 16

02.00 – 03.30

- Economics of Evasion: Theory and Evidence.  
Dr. Bhanu Gupta,  
Ashoka University, Sonapat, Haryana.

LECTURE - 17

04.00 – 05.30

- Good and Services Tax: Regressive?  
Prof. D Narayana,  
School of Social Sciences, Ramaiah University of Applied Sciences, Bangalore.