



KLE LAW COLLEGE BENGALURU

A Constituent College of KLE Technological University, Hubballi

The Two-Day International Conference on

**“GOODS AND SERVICES TAX FRAMEWORK:
TRANSFORMING FISCAL FEDERALISM IN INDIA”**

17th and 18th April, 2026

ABOUT KLE LAW COLLEGE BENGALURU



KLE Law College, Bengaluru, has been making its sincere efforts to provide quality legal education to law aspirants through LL.B., B.A.LL.B., B.B.A.LL.B. and B.Com.LL.B. programmes, in addition to Post Graduation and Doctorate programmes in law, over the last 50 years. As a testimony to the humble but certain accomplishments of the faculty members and students, the college is ranked as one of the top law colleges across the country by leading media houses such as THE WEEK, INDIA TODAY, CAREERS360, and recently ranked as 2nd leading law school of super excellence by GHRDC and 2nd top law school in Karnataka. KLE Law College was established in 1975 under the aegis of the KLE Society, Belgaum, and has grown to 316 institutions under its umbrella. KLE Law College is now a constituent college of the KLE Technological University, Hubballi. Over 50 years of existence, the College has always kept pace with the time and changing trends and demands. The new campus is probably the best platform in the entire South India for students to stage their highest performances, while for teachers their wisest expressions and transfer of their expertise, experience and very existence. There was no looking back neither for the teachers nor for the Management of KLE Society or for the students during the last 50 years.

ABOUT THE UNIVERSITY

KLE Technological University (KLE Tech) is a University of national distinction with its roots in B. V. Bhoomaraddi College of Engineering and Technology, established in 1947 by the KLE Society in Hubballi. The University has B. V. Bhoomaraddi Campus, Hubballi, M. S. Sheshgiri Campus, Belagavi and KLE Law College Campus, Bengaluru with 8000 undergraduate and 700 postgraduate students, and it aims to become a multidisciplinary research University by 2030. KLE Tech has been ranked among the top 200 institutions in the NIRF -2022 rankings and among India's top 25 Private Universities under the ATAL -2020 ranking of institutions by AICTE and MHRD. The University focuses on Engineering, Management and Law, and has corporate linkages with over 200 companies, making it one of the most preferred for campus job placements.

ABOUT THE CONFERENCE:

India has a complex system of intergovernmental financial relations and the original constitutional scheme of devolution of financial powers has undergone substantial changes, especially after the introduction of Goods and Services Tax (GST) regime in the year 2017. The GST redefined centre-state fiscal relations, raising concerns over states' autonomy, financial independence, and dependence on the centre for finance. Before GST, states had independent powers of taxation over goods and services through VAT (Value Added Tax), entertainment tax, sales tax, and other levies. Post-GST, tax administration has become more centralised, with compliance, assessment, and audits largely controlled by the centre.

The uniform tax regime was justified on the grounds that it helps in improving the business environment, avoiding multiple taxation, enhancing revenue collection, and minimising tax evasion. However, the critics have pointed out that the GST has led to loss of independent power of taxation of the states, and weakened the financial autonomy. The 'one-size-fits-all' approach to taxation has not addressed the fiscal needs of all the states. Increased coercion over cooperation through GST Council has made states subservient to the centre. However, the proponents of GST argue that the provision for compensation to the states for loss of revenue mitigates the loss of financial autonomy. GST will result in increased interstate cooperation through the creation of a common market without tax barriers and will eliminate their cascading effects. The increase in revenue generation through GST will enhance cooperation and competition between states in ensuring economic development and social progress.

In this complex scenario, there is an increased need to deliberate upon various issues relating to Indian Fiscal Federalism. Thus, this conference on "Goods and Services Tax Framework: Transforming Fiscal Federalism in India" is being organised on 17th and 18th of April 2026.

Adopting an interdisciplinary approach, the conference invites participation (hybrid mode) from legal scholars, judges, lawyers, economists, political scientists, policymakers, public administrators, practitioners, researchers, and students to foster meaningful academic discourse and policy-oriented dialogue. The conference aims to generate constructive insights to strengthen constitutional governance, democratic accountability, and inclusive development through sound fiscal frameworks. In particular, it seeks to create a platform for critical engagement with the evolving fiscal architecture shaped by the Goods and Services Tax, encouraging participants to examine its constitutional foundations, administrative mechanisms, and socio-economic implications. The deliberations will facilitate dialogue between theory and practice, enabling policymakers and academics to reflect upon empirical challenges such as revenue distribution, fiscal autonomy of States, and institutional coordination. By integrating comparative perspectives and judicial developments, the conference also aspires to situate India's fiscal federalism within broader global debates on cooperative and competitive federalism. Special emphasis will be placed on evidence-based policy recommendations to enhance transparency, accountability, and fiscal sustainability. Ultimately, the conference envisions fostering collaborative research networks and sustained scholarly engagement to contribute meaningfully to the reform of India's financial governance.

CONFERENCE THEMES

I: Political Philosophy, Constitutional Foundations and Devolution of Financial Powers

The constitutional philosophy, theoretical foundations, and structural framework of fiscal federalism in India are examined under this theme, with emphasis on the distribution of taxing and spending powers, the role of constitutional institutions such as the Finance Commission, and the principles of cooperative and competitive federalism, viewed through the lens of constitutional morality, democratic accountability, and the fundamental principles governing devolution of powers in a federation.

1. Evolution of Federalism and Devolution of Financial Powers
2. Evolution of the Constitutional Scheme of Distribution of Taxing and Spending Powers in India
3. Interconnection between Articles 246, 268–293, and the Seventh Schedule
4. Finance Commission and Constitutional Fiscal Balance
5. Cooperative and Competitive Federalism
6. Fiscal Federalism and Basic Structure Doctrine

II: Constitutional Scheme of Distribution of Financial Powers

The dynamics of financial relations between the Union and the States, including revenue generation and sharing, grants-in-aid, and inter-governmental coordination mechanisms, are analysed to understand challenges of fiscal imbalance, state autonomy, political economy influences, and governance complexities, particularly during economic crises and emergencies.

1. Vertical and Horizontal Fiscal Imbalances
2. Revenue Sharing and Grant-in-Aid Mechanisms
3. Inter-Governmental Fiscal Coordination
4. Fiscal Centralisation vs State Autonomy
5. Emergency Financial Powers and Federal Balance
6. Neo liberalism, New economic policy, 1991 and Fiscal Federalism

III: GST and Fiscal Federalism

The introduction of the Constitution (One Hundred and First Amendment) Act, 2016 fundamentally restructured India's fiscal federal architecture by creating a harmonised indirect tax regime through GST. By conferring concurrent taxing powers under Article 246A and establishing the GST Council under Article 279A, the reform institutionalised cooperative federalism, requiring consensus-based decision-making between the Union and the States on tax rates, exemptions, and structural changes. While GST has strengthened the idea of a common national market and improved revenue transparency, it has simultaneously generated debates on the extent of States' fiscal autonomy, in general and compensation to States for loss of revenue in particular.

1. Salient Features of the GST and GST Council
2. Impact of GST on Constitutional Scheme of Devolution of Powers
3. Federal Balance, Federal Imbalance (vertical and horizontal) Revenue Sharing and Compensation Mechanisms
4. Financial Autonomy of States and GST
5. Digital Governance, GST and Future of Fiscal Federalism

IV: Constitutional Governance, Tax Administration and Judicial Review

Under the constitutional scheme even taxing statutes are amenable to Judicial scrutiny and tax administration is also subject to judicial oversight on the grounds of violation of the principles of distribution of financial powers and infringement of fundamental rights of taxpayers.

1. Taxing Powers and the Constitution
2. Limits to Legislative Power of Taxation
3. Judicial Review of Powers of Taxation
4. Principles of Proportionality and Colourable Legislation in Taxation
5. Disputes Relating to Taxation and their Resolution

V: Emerging Challenges in Fiscal Federalism

Contemporary developments in the areas of digitalisation, technological governance, environmental concerns, and global economic integration are critically examined and their impact on constitutional, regulatory, policy making are analysed.

1. Digital Economy and Tax Governance
2. AI and Technology in Tax Administration
3. Data Protection and Fiscal Surveillance
4. Environmental Taxation and Climate Finance
5. Natural Resource Taxation and Federalism
6. Comparative and Global Fiscal Federalism

The sub-themes are not exhaustive and are only indicative of the broad areas of inquiry envisioned by the conference. The participants are encouraged to explore and propose papers on any related issues that engage with the constitutional, economic, administrative, political, or comparative dimensions of fiscal federalism in India. Interdisciplinary and innovative perspectives that critically examine emerging challenges, evolving jurisprudence, institutional practices, and policy reforms connected with the GST framework and Centre–State financial relations are particularly welcome. Contributions that extend beyond the listed sub-themes but align with the overarching objective of strengthening constitutional governance, democratic accountability, and inclusive development through sound fiscal frameworks will also be considered.

Call for Papers:

- The International Conference, 2026 invites original and unpublished research papers from academicians, researchers, practitioners, policymakers, industry professionals, research scholars, and students.
- Submissions may be doctrinal, empirical, comparative, or interdisciplinary and must align with the conference theme and prescribed sub-themes.
- Authors shall submit an abstract for initial screening.
- Authors of accepted abstracts shall submit full papers for peer review.
- Co-authorship is permitted, subject to a maximum of two authors.

- Only authors who submit full papers will be permitted to present their papers in the technical sessions of the conference.
- Best Paper Awards will be conferred under each theme, subject to a minimum of 10 full paper submissions per theme.
- All submissions must strictly adhere to the OSCOLA (Oxford University Standard for the Citation of Legal Authorities), Fourth Edition (2012).
- The decision of the Editorial Board regarding acceptance of abstracts and full papers shall be final.
- Certificates will be issued to paper presenters and registered delegates.
- A well-researched and presented paper in each theme shall be awarded with best paper award.

Guidelines for Abstract Submission:

- Abstracts must be original, unpublished, and not under consideration elsewhere.
- The abstract shall be 300-400 words in length.
- It must clearly indicate the research problem, objectives, methodology, key arguments, and expected findings or conclusions.
- Each abstract shall include 5–6 keywords.
- The abstract document must contain the title of the paper, relevant theme/sub-theme, author(s) name(s), institutional affiliation and contact details.
- Formatting requirements:
 - o Font: Times New Roman
 - o Title: Font size 14, Bold
 - o Body text: Font size 12
 - o Line spacing: 1.5
 - o Margins: 1 inch on all sides
- Abstracts must be submitted in MS Word format (.doc/.docx).

Guidelines for Full Paper Submission:

- Full papers must be original, unpublished, and not under review or published elsewhere.
- The length of the full paper shall be 3,000–4,000 words, excluding footnotes, references and bibliography.
- Submissions may be doctrinal, empirical, comparative, or interdisciplinary in nature and must align with the conference theme or sub-themes.
- Formatting requirements:
 - o Font: Times New Roman
 - o Main headings: Font size 14, Bold
 - o Sub-headings and body text: Font size 12
 - o Footnotes: Font size 10
 - o Line spacing for body: 1.5
 - o Line spacing for footnote: 1
 - o Margins: 1 inch on all sides

- Authors must ensure that the paper is free from plagiarism, AI and properly referenced.
- Authors must mandatorily submit the similarity index and AI plagiarism report. Similarity index exceeding 15% will be rejected.
- The well-researched papers shall go through a peer review process and will be subject to publication.

Important Dates:

Last Date for Abstract Submission	20th March, 2026
Communication of Acceptance of Abstract	24th March, 2026
Last date for registration	30th March, 2026
Last Date for Full Paper Submission	10th April, 2026
Conference Dates	17th and 18th April, 2026

Registration Fees:

Category	Indian	Foreign Nationals
Students	750 INR	50 USD
Research Scholars	1250 INR	75 USD
Academicians	1750 INR	100 USD
Professionals	2500 INR	150 USD

Organising Committee:

Patron-in-Chief	Dr. Prabhakar B. Kore Chancellor, KLE Technological University, Hubballi
Patron	Prof. (Dr.) Ashok Shettar Pro-Chancellor, KLE Technological University, Hubballi
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Student Member	Ms. Vani M. S. Student, I LL.M., KLE Law College, Bengaluru

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Links:

Registration Link:

<https://forms.gle/H7M7d4YQ1BxUYCVi6>



Scan For Registration

Abstract Submission Link:

<https://forms.gle/9ipJh9nrWJ1vxWCT7>



Scan For Abstract Submission

Full Paper Submission Link:

<https://forms.gle/eSyCU7kDrL4FgizS6>



Scan For Full Paper Submission

Registration Fee Payment Link:

<https://rzp.io/rzp/R6KRWiZY>



Scan For Registration Fee Payment Link:

EVENT VENUE:

KLE LAW COLLEGE, BENGALURU

V Block, CA-2, 60 Feet Rd, 5th Block, Sir M, Visvesvaraya Layout, Ullal, Karnataka - 560091

GLIMPSES OF NATIONAL CONFERENCE

National Conference on Law, Religion and Society: A Constitutional Deliberation 2023



National Seminar on Constitutional Morality - A Cornerstone of the Constitution of India 2023



International Conference on Ethico-Legal Dimensions of Advanced Technologies: A Pathway to Responsible Innovation 2023



Indian Data Protection Summit 2024

