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Now the General election is over and the National Democratic Alliance has formed the new Government. We hope this Government will come up with more Reforms under GST which would benefit the Business Community at large. In my view following issues required to be addressed by new Government: The first reform requires is to come out with Amnesty Scheme under GST to put to rest the majority issues in respect of ITC disallowance viz match/ mismatch, sec 16(4) disputes, non-filers etc. Issue in respect of revision of returns to be implemented at an earliest so that the major discrepancies in respect of match/mismatch are addressed. Rationalization of GST Rate is also need of an hour. Operationalization of GST Tribunal is also required. To bring Simplicity in GST Compliances. ....