



Kishor Lulla

Seven years is not a short time to establish any taxation law, such as the Goods and Services Tax Act. The massive collection of 1.78 lakh crore for the month of March 2024 alone demonstrates that the majority of registered taxpayers paying taxes honestly. This goes beyond the government's imagination as well. The GST Council should thank the approximately 14 million registered individuals for their important role in indirect tax collection on a regular basis, which benefits the nation. But this is rarely noticed. These registered persons continuously collect and pay GST despite time constraints, payment of interest and penalties, and the threat of punishment. Most of the time, they are forced to pursue or confront lawsuit though no fault of their own. These registered individuals are cheerfully running their businesses and professions in spite of a variety of adverse and conflicting advance rulings, a very limited period for submitting returns and paying t.....