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As I sit down to pen this article for the special edition of GST Review on the occasion of the Goods and Services Tax Practitioners Association of Maharashtra (GSTPAM), formerly known as the Sales Tax Practitioners Association of Maharashtra (STPAM), celebrating its 75th year, I am filled with a deep sense of nostalgia and gratitude. It has been over 30 years since I first became a member of this esteemed association, and looking back, I can honestly say that STPAM has been a cornerstone in shaping my professional life. From a young practitioner in Pune with little confidence in public forums, I grew into someone eager to share knowledge and connect with peers, all thanks to the opportunities this association provided. My story begins in the bustling world of tax practice in Pune, where I had the privilege of working alongside two remarkable figures: the late Shantilal Shah and Shashikant Shah. Both were dedicated members of STPAM, and their involvement left a lasti.....