

Mayur R. Parekh

Dear Readers, Warm greetings on the auspicious occasion of Maha Shivratri and the celebration of Valentine's Day. We hope you enjoyed these festivals with your loved ones and begin this season with renewed energy and positivity. **E-Way Bill: Towards a Smarter Framework** The e-way bill—an electronically generated document under the GST regime—remains a cornerstone of India's logistics and tax compliance system. Mandated for the movement of goods valued above ₹ 50,000, it captures details of consignor, consignee, and transporter, ensuring transparency and curbing tax evasion. The Centre is now engaging with states to revamp the e-way bill framework, with discussions expected in the upcoming GST Council meeting it is learnt. The Economic Survey