

Deepali Mehta

GST Clauses in the Finance Bill 2023 The Honourable FM Nirmala Sitharaman delivered her shortest but powerful budget speech with emphasis on Saptarishi i.e. 7 priorities on Infrastructure and Investment, Inclusive development, Youth Power, Financial sector, Green Growth, Last Mile reach and unleashing potential in Amrit Kaal Budget 2023. Amendments carried out in the Finance Bill, 2023 except those in clause 142 will come into effect from the date when the same will be notified concurrently, as far as possible, with the corresponding amendments to the similar Acts passed by the States & Union territories with legislature. Amendments carried out in the Finance Bill, 2023, vide clause 142 will come into effect retrospectively from 1st July, 2017. Proposed amendments for Composition dealer and Electronic Commerce Operator [ECO] As per the existing provisions of section 10, composition dealers were not allowed to supply goo.....