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GST – Key Tax Reform Goods and Service Tax ('GST'), India's unprecedented tax reform, took center stage on 1st July 2017 with its motto 'One Nation One Tax' and aimed to bring unity and benefits to all stakeholders, government, taxpayers and administrators at large. On sixth anniversary of GST it appears that GST has been nothing short of a roller coaster ride for taxpayers as well as the government. Various measures such as e-invoicing, e-way bill, amnesty schemes, linking of inward and outward supply, etc. has helped GST collections to touch up to INR 1.65 lakh crores in July 2023. Further, taxpayer's base has increased significantly having about 1.40 crores active GST registrations as of June 2023. This surely indicates a remarkable development, but the journey has not been easy as it had its own share of procedural and technical.....