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For we professionals, the month of September is a mixture of festival season and hectic audit season. We have to balance between these two and carry on our Activities. As per the data available Electronic Permits for goods shipped within and across States shot up to an all time high of 93.4 Million in August 23, pointing to brisk economy activity which will boost Goods and Service Tax (GST) revenue collections in September 23. Hope the same trend continues & nation will soon achieve the target of becoming 3rd largest economy in the world. Goods and Services Tax (GST) in India aimed to streamline tax collection and enhance compliance. However, the current system suffers from multiple glitches that are both harsh and unjust for the tax-paying community such as, Section 16(4) wherein if dealer miss the deadline of claiming ITC within th.....