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Preamble Gross GST revenue collections for the month of October 2023 was ₹ 1,72,003 crore, being the second highest collection ever since the inception of GST from July 2017. Digitalization of compliances, use of robust technology tools and increasing awareness of taxpayers has been a key in implementation of a common tax on goods and services across the nation. In the August'2023 edition of GST Review, we had penned down an article covering some teething issues faced by taxpayers in Fast- Moving Consumer Goods ('FMCG') sector. Now we go to cover some critical issues faced by taxpayers in Healthcare and Pharma sector. Healthcare Sector – Relevance in Indian markets Healthcare sector, one of the fastest growing sectors in India, is growing approximately at a Compounded Annual Gro.....