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Dear Esteemed Members, GST law in India is complex and to an extent ambiguous, and we have seen that businesses have suffered due to lapses made in assessment and other compliances. Hence indirect tax due diligence is definitely considered as a value-added effort by the industry. With never ending changes in the law in the GST regime, digitalisation of compliances and the pace with which the international trade is growing, make it essential for businesses to have a comprehensive strategy to avoid indirect tax exposures and keep their indirect tax processes up-to-date. Now, everyone might be relaxed due the summer vacation and might enjoying a family trip with family members and specially with children. The Gross Goods and Services Tax (GST) collections hit a record high in April 2024 at ? 2.10 lakh crore. This represents a significant 12.4% year-on-year growth, driven by a strong increase in domestic transactions (up 13.4%) and imports (up