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Happy Independence Day to all the members and readers of this esteemed Journal. From the month of August, festival season starts. Hope you all must be enjoying with your family the various festivals like Raksha Bandhan, Janmashtami etc. besides your professional responsibilities. Hon'ble President of India has given her accent to the Finance Bill 2024 and now it became an Act. We all agree that the said Finance Act 2024 is a mixture of happiness and sorrow about the expectations of the General Public at Large. The provisions of section 2 to 10 will be effective from 1st April 24. Section 11 and 12 of the Finance Act pertaining to ISD will be from 01/04/25 and provisions of section 13 of the Act pertains to penalty for failure for registering the machines for special procedure will be effective from 01/10/24. As per the information, the Directorate General of GST Intelligence (DGGI) and its units across the country issued over a thousan.....