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|  | **The Secretary** |  |  |
|  | **ACMA** |  |  |
|  | **6th Floor The Capital Court** | **Fax No: 011-26160317** | |
|  | **Olof Palme Marg, Munirka** |  |  |
|  | **New Delhi 110067** | **Email :shikha.tripathi@acma.in** | |
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| **Union Budget 2023-24** | | | |
| **Inputs for ACMA’s Pre-Budget Recommendations** | | | |
|  |  |  |  |
| **Issues** | | **Recommendations** | **Justifications** |
|  | **1. Indirect Taxes :** |  |  |
|  |  |  |  |
|  | a. Customs and procedures |  |  |
|  |  |  |  |
|  | b. GST Rate, Input Tax Credit (ITC) - Policy and procedures |  |  |
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|  |  |  |  |
|  | **2. Direct Tax:** |  |  |
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|  | **3. Policy & Procedural Issues :** |  |  |
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|  | **4. Any other issues concerning Union Budget:** |  |  |
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|  | **This format filled by:** | |  |
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