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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** |
|   |  |  |   |
| **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 |   |   |
|   |   |   |   |
|   |   |   |   |
|   | **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:** |   |
|   | **Designation :** |  |   |
|   | **Company :** |   |
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