



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

The Institute of Chartered Accountants of India

30<sup>th</sup> September 2021

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## ICAI Invites Suggestions for Pre-Budget Memorandum-2022

The Direct Taxes Committee, GST & Indirect Taxes Committee and Committee on International Taxation of ICAI are in the process of identifying issues for inclusion in the Pre-Budget Memoranda - 2022 to be submitted to the Ministry of Finance or respective State Ministry. Suggestions under the following heads are invited on laws relating to Direct Taxes (including International Taxation) and Indirect Taxes:

### Direct Taxes

#### (including International taxation)

- Suggestions for widening the tax base and increasing the tax revenue
- Suggestions to check tax avoidance
- Suggestions to reduce/minimize litigations
- Suggestions for rationalization of the provisions of Direct Tax Laws
- Suggestions for removing administrative and procedural difficulties

### Submission details

Suggestions may be submitted at the link:

<https://appforms.icai.org/preBudgetSuggestion/index.html>

### Indirect Taxes

- Goods & Services Tax
- Customs Law
- Central Excise Law (to the extent applicable on specific goods)

The suggestions for widening the tax base, increasing the tax revenue, checking tax avoidance and reducing/minimizing litigations may also be provided.

### Submission details

Suggestions may be submitted at the link:

<https://appforms.icai.org/preBudgetSuggestion/index.html>

**Suggestions may be submitted latest by 20<sup>th</sup> October, 2021**