



A Critical Review of GST Implementation and Its Impact on India's Taxation Structure

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ABSTRACT:

The introduction of GST in India is a landmark reform aimed at broadening the multiple indirect taxes in one system with enhanced transparency and reduced tax cascading, therefore simplifying compliance. The present study evaluates the impact that GST has so far brought on the economy of India using both primary and secondary data: government reports and business surveys. Our findings indicate that GST has substantially improved tax compliance, reduced the rate of tax evasion, and facilitated a transition toward a formal economy. However, the transition proved to be quite challenging, especially for SMEs, due to complex filing procedures, varying tax rates, and increased compliance costs. While businesses do recognize the long-term benefits of GST, such as economic integration, attraction of foreign investment, and enhanced global competitiveness, there is a strong demand for policy refinements. Simplified compliance, better government support, and clearer tax regulations are critical to improving GST's effectiveness. The study thus concludes that GST was a step in the right direction, but constant tweaking and stakeholders'-oriented reforms are required for GST to realize its economic potential. With a commitment to refinement, GST can be one of India's transformative economic policies to foster sustained growth and global competitiveness.

Keywords: GST, Tax Reform, Compliance, SMEs, Economic Growth, India

JEL Classification Number: H20, H25, H32, O23

GST was believed to be one of the most transformational reforms in the Indian taxation regime, while this entire exercise really was a huge stride toward uniformity in an indirect tax regime. Introduced on 1 July 2017, GST was conceived to replace the intricate system then in operation comprising multiple taxes, including Central Sales Tax (CST), Value Added Tax (VAT), Service Tax, and Excise Duty. These often-caused inefficiencies and tax cascading; the main handicap being an obstacle to ease of doing business. GST is targeted to simplify the tax structure, create a seamless national market, improve compliance, and ensure a uniform application of tax rates across the country.

Before GST, India had a very fragmented indirect tax regime, wherein both the state and the central governments imposed separate taxes on goods and services. This led to an environment in which businesses operated with a lot of difficulties—be it in the form of compliance of different state-level taxes, tax cascading, or inconsistent taxation rates across states. By subsuming these taxes into a single framework, GST promised to reduce business costs, improve efficiency, and streamline tax administration.

However, GST implementation in India has not been without its challenges. While it has the potential to transform the Indian economy by improving tax compliance and formalizing the economy, its implementation has been hindered by numerous obstacles, including technological glitches, complex filing requirements, and hiccups in the initial stages of adoption by businesses and tax authorities. Moreover, the GST regime, though meant for transparency and efficiency in the system

I. INTRODUCTION

of taxation, still continues to be debated regarding its implications on SMEs, inflation, and disruptions in certain sectors.

This paper critically tries to analyse the implementation of GST in India in light of its effect on the structure of taxation in the country. Based on such analysis of diverse perspectives, including academic literature, government reports, and case studies, the overall effectiveness of GST toward the achievement of its stated objectives is evaluated. This paper will also assess the long-term implications for India's economic growth, tax compliance, and business landscape under GST compared with global practices to give an all-inclusive understanding of the potential benefits and challenges.

This paper will, therefore, focus on the successes and challenges faced during the implementation process with a view to providing insights that will be useful for policymakers, businesses, and researchers interested in understanding the broader implications of GST in a fast-evolving economy. The results will contribute to the ongoing debate about the future of taxation reforms in India by providing evidence-based recommendations for the refinement of the system to better serve its intended goals.

I.2 Objectives

1. Evaluation of the GST Effectiveness in Simplifying the Taxation System of India.
2. Analyse the Economic and Business Impact of GST on Different Sectors.
3. Analyse challenges and criticisms of GST implementation.

II. LITERATURE REVIEW

Interpreted Structural Modeling Approach (ISM) Analysis of obstacles in the implementation of goods and services tax (GST) in India on July 2, 2019. Replace 17 different indirect taxes with a vision of creating a seamless common market. Countries like India, with an uneven distribution of populations and assets of over 1.3 billion, have chosen six different steering plates and two GST structures. GST was successful in some countries, but failed in others. I tried to investigate the obstacles for a smooth implementation of GST. In this article, we have identified 12 obstacles to the implementation of GST. With the help of Interpretation Structural Modeling (ISM), this study determines the impulses and dependence on the development of structural models of different disorders. The results of the analysis showed that

lack of expertise, lack of clarity in the provisions of the GST, political unwillingness, and lack of politics for appropriate taxes are the main obstacles to implementing the GST. In addition to the above analysis, we use MICMAC analysis to group barriers into four categories according to the forces of relative driving and dependence.

Research into the effects of GST after implementation. Milandeep Kour, Kajal Chaudhary, Surjan Singh, Baljinder Kaur, Economic Affairs Bureau, Eternal University, Himakaru Pradesh, 3Devtion of Indian Mathematics, Eternal University, Himacal Pradesh, I Ndia. In today's scenario, you pay a variety of taxes. H. Direct and indirect taxes to take us as our burden and corruption due to these taxes. To overcome all these tax systems, the central government decided to create a tax system. H. GSST Tax (Products and Services). GST is one of India's most important tax reforms and has long been expected to make decisions. It is a comprehensive tax system that encompasses all the indirect taxes and the entire economy of the state and central governments in a seamless country with national markets. The burden of existing indirect tax systems is expected to play an important role in India's growth. GST consists of all indirect taxes that contribute to economic growth and prove to be beneficial over existing tax systems. GST also helps to accelerate the entire country's gross domestic product (GDP). GST is currently accepted worldwide, with countries using it in their sales tax system. This paper presents Indian industrials, S. Thousaf, M. Helps in exporting AyishaMillath. GST is a tax procedure for goods or services that are transported from one goal to another. For years, it was discussed by the Indian government for implementation, and now pending cases have been discussed. Taxation and related government laws play an important role in business life in current scenarios. This will also be done individually by the government to improve social well guidelines. This paper provides an overview of the effects of GST at implementation, IT features, GST in light of exports, suggested strategies for implementing GST, and the advantages associated with implementation. This paper is produced using quadratic data using exploratory research methodology. This study provides information that GST is an advantage for most industrial sectors. This significantly reduces the total cost of the goods, but GST is unfavourable compared to the agricultural sector. Taxes on agricultural products for domestic consumption can lead to taxes when

GST is implemented, but produce can lead to an increase in agricultural products that are considered the base company of survival. GST Paven is undoubtedly responsible for India's industrial and economic development, but the government has liberalised the tax policy of most raw materials, such as agricultural products, which are considered the basic unit of survival instinct. If you have the most success. Therefore, the implementation of GST and liberalization of tax policies in certain commodities will have a favorable impact on Indian industry, individuals and economy.

Goods and Services Tax by India was one of the much-needed reforms in the indirect taxation systems of the country. R. Vasanthagopal led this change by replacing the Central Excise Tax of Indian government with CENVAT as well as the sales tax system by the state governments into a single Value Added Tax of VAT. This was made relatively straightforward by classifying the inputs into those relating to the previous purchases and taxes paid on taxes, thereby addressing the cascading effects of tax on tax and enhancing the criteria for tax valuation. Despite the gains, the early systems of Cenvat and State VAT had certain limitations. For many, this tax system still appeared complex and business-unfriendly, making compliance rather cumbersome both for consumers and businesses. Much of the design and even implementation of GST were done during the chairmanship of Dr Vijay Kerkar of India's 13th Finance Committee. Before that idea could be finally implemented, it had to sail through a plethora of challenges. There were political hurdles and differing interests among stakeholders, causing delays in the rollout of GST, which was initially planned for April 2010. Despite these challenges, it is important to recognize the positive impact GST would have across various sectors such as agriculture, manufacturing, MSMEs, housing, poverty alleviation, employment, price stability, exports, GDP, and national income. GST is a full-fledged tax system, incorporating indirect taxes from the state and central governments into a single national market. The new tax system is designed to replace multiple taxes like VAT, sales tax, and service tax, thereby making the tax process simpler and easier for consumers to pay. Under GST, a single tax is levied on the production, sale, and consumption of goods and services, eliminating the need for separate taxes at the state and central levels. Originally set to be implemented in April 2010, the introduction of GST was delayed due to political and economic challenges. However, it was

eventually introduced on July 1, 2017. It is regarded as one of the most significant reforms in India's tax structure since independence in 1947. The GST Council, chaired by the Federal Finance Minister Arun Jaitley, was responsible for overseeing the implementation of GST. The main purpose of GST is to smoothen and simplify the tax systems prevalent at the Centre and states, so as to ensure a unified national market. By removing the many-layered system of taxes that used to prevail, GST simplified the tax process for both business and consumers. Having been implemented in most countries around the world, its introduction in India aims at boosting economic growth, transparency, and fighting corruption.

This paper outlines the concept of GST, its expected benefits, and the challenges India faces in executing this ambitious reform. The system will bring much-needed simplicity and efficiency to the indirect tax structure of the country, which is crucial for future economic development in India. A Comprehensive Analysis of Goods and Services Tax (GST) in India, Anand Nayyar, Inderpal Singh. The Goods and Services Tax (GST), implemented on July 1, 2017, is regarded as a major taxation reform till date implemented in India since independence in 1947. GST was planned to be implemented in April 2010, but was postponed due to political issues and conflicting interest of stakeholders. The primary objective behind development of GST is to subsume all sorts of indirect taxes in India like Central Excise Tax, VAT/Sales Tax, Service tax, etc. and implement one taxation system in India. The GST based taxation system brings more transparency in taxation system and increases GDP rate from 1% to 2% and reduces tax theft and corruption in country. The paper highlighted the background of the taxation system, the GST concept along with significant working, comparison of Indian GST taxation system rates with other world economies, and also presented in-depth coverage regarding advantages to various sectors of the Indian economy after levising GST and outlined some challenges of GST implementation.

The purpose of this paper, authored by Tax Bullet, Paliwal, Udai Lal, Kishore, and Pandey, is to assess the effect of the Goods and Services Tax (GST) on tax revenue in India. A control-based approach was employed to analyze the impact on tax revenue following the introduction of GST. The study utilized a Semi-Logarithmic ANCOVA regression model, with

VAT and GST introduced as dummy variables for comparison.

The results of the study suggest that the introduction of GST resulted in smaller responses and minimal changes to India's GDP. This indicates that the adoption of GST by businesses and consumers has reduced the overall tax burden, which supports the government's rationale behind the implementation of GST.

This study has significant practical implications, as it can assist the government in shaping future fiscal policies and decisions to optimize revenue generation. Additionally, the paper fills a gap in the existing literature by providing insights into how GST has affected tax revenue in India. Another paper by Priyadharshini J and Selladurai M examines the broader impact of GST on India's tax structure. It provides a historical overview of India's taxation system and the need for transitioning from the traditional model to the GST framework. The paper delves into the background of GST, its key features, and its effects on India's tax scenario. GST is a comprehensive indirect tax that affects all sectors of the economy. The goal of GST is to create a unified national market that benefits businesses and the overall economy. By consolidating various taxes into one, it aims to streamline tax processes. Countries like France were among the first to implement GST, and now, India, as a federal democracy, is introducing the system jointly through Central GST (CGST) and State GST (SGST). The aim is to ensure uniformity between these two tax components. The paper also addresses the mixed reactions from manufacturers, dealers, and the general public regarding the introduction of GST on April 1, 2017. The implementation of GST was a significant step, with India becoming a part of the global trend of adopting GST. Many international media outlets have commented on how the GST framework will bring about economic reforms in India. This paper discusses the background, potential benefits, and challenges of GST implementation in India and concludes by summarizing the overall impact of this reform on India's economy.

III. METHODOLOGY

3.1 Research Design

Type of Research: This study will be descriptive, analytical, and qualitative, with a blend of quantitative analysis. Its objective is to evaluate the impact of GST on India's taxation system, focusing

on both the advantages and the challenges experienced after its implementation.

Research Approach: The research will adopt a mixed-method approach, combining both primary and secondary data collection techniques.

3.2. Data Collection

Primary Data:

Surveys & Questionnaires: Surveys will be distributed to small and medium enterprises (SMEs) and large businesses to gather insights into their experiences with GST.

Secondary Data:

Government Reports and Publications: Relevant official documents and reports on GST implementation and tax data.

Academic Journals and Research Papers: Studies on GST, taxation systems, and economic impacts.

Media Articles and Analysis: News articles and expert opinions on the effects of GST.

GST Data and Statistics: Official statistics related to tax revenue and economic indicators post-GST.

3.3. Data Analysis

Qualitative Analysis: This will involve a thematic analysis of interviews, case studies, and secondary textual data to identify recurring themes, challenges, and benefits of GST implementation.

Quantitative Analysis: Statistical analysis will be performed on tax revenue data, GDP growth, and other relevant economic indicators before and after GST's introduction to measure its impact on India's tax system.

3.4. Limitations

Time Constraints: The relatively short period since the full implementation of GST may limit the ability to conduct a comprehensive long-term analysis.

Access to Data: There may be challenges in obtaining proprietary data from businesses or government agencies, which could impact the depth of the analysis.

IV. DATA ANALYSIS AND INTERPRETATION

The introduction of the Goods and Services Tax (GST) in India represents a major shift in the country's taxation framework, consolidating various indirect taxes into a unified system. This study will critically evaluate the effects of GST on different sectors, businesses, and overall economic efficiency. Data for this analysis

will be collected through structured surveys targeting a broad spectrum of industries and companies of varying sizes. Participants will provide information on their familiarity with GST, challenges faced during its implementation, its impact on tax revenue and the tax burden, as well as their views on the long-term implications of GST.

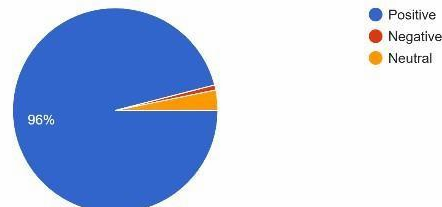
By carefully analyzing survey responses, we aim to identify patterns, shared concerns, and general sentiments regarding GST. The findings from this analysis will help highlight areas where GST has been successful and identify aspects that may require further adjustments or reforms. These insights will be essential for evaluating the overall effectiveness of GST and proposing potential improvements to India's tax system.

The Responses of the survey

1. General perception of GST (positive/negative/neutral)

What is your perception of the GST system in India, particularly regarding its impact on businesses? (Please explain)

125 responses

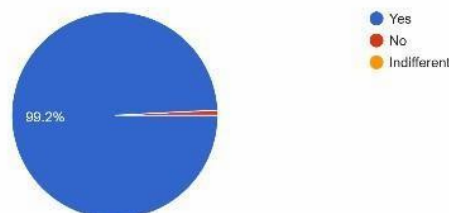


- 120 respondents (96%) perceive GST positively, citing benefits like simplification and increased transparency.
- 4 respondents (3%) have a neutral stance.
- 1 respondent (1%) holds a negative perception.

1. Do you believe that the GST system is more efficient than the previous taxation system?

Do you believe that the GST system is more efficient than the previous taxation system? (Please elaborate if Yes)

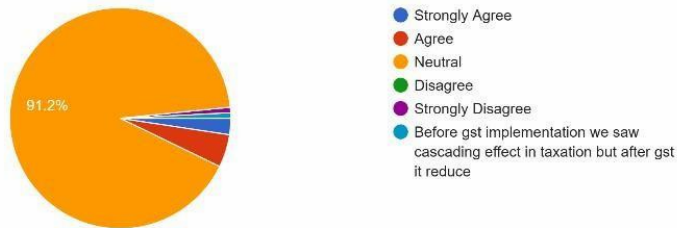
125 responses



- 124 respondents believe that the GST system is more efficient than previous taxation system.

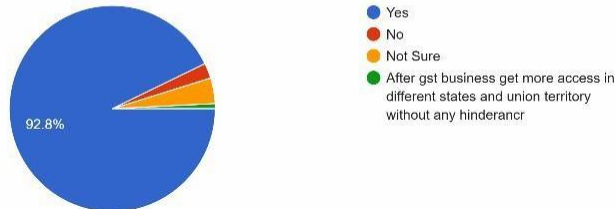
1. Has the implementation of GST led to a reduction in tax evasion and improved transparency in your sector? (Please explain)

Has the implementation of GST led to a reduction in tax evasion and improved transparency in your sector? (Please explain)
 125 responses



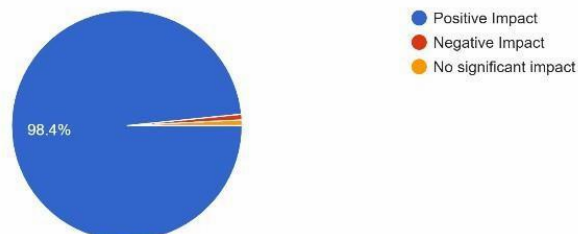
1. Has your business experienced any significant cost savings due to the removal of tax cascading? (If yes, please quantify or describe the savings)

Has your business experienced any significant cost savings due to the removal of tax cascading? (If yes, please quantify or describe the savings)
 125 responses



1. In your opinion, how has GST impacted overall revenue generation in India?

In your opinion, how has GST impacted overall revenue generation in India? (Please explain)
 125 responses



1. Has GST contributed to the formalization of the economy by bringing more businesses into the tax net? (Please explain)

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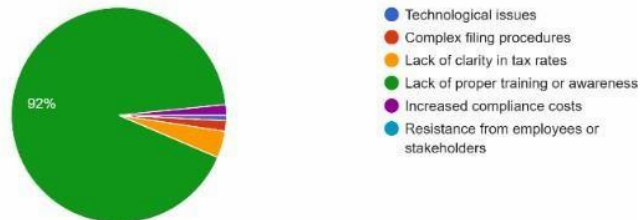
125 responses



1. Challenges faced by businesses

What challenges did your organization face during the initial stages of GST implementation? (Please select all that apply)

125 responses

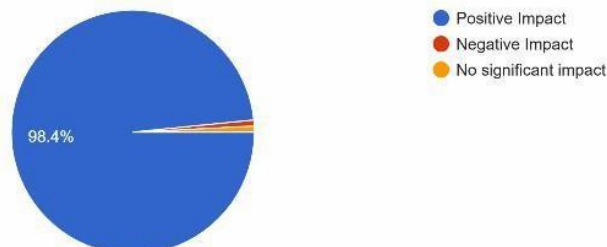


- Lack of proper training or awareness was the biggest issue, affecting 115 respondents (92%).
- Other challenges included:
- Lack of clarity in tax rates (5 respondents, 4%)
- Complex filing procedures (2 respondents, 1.6%)
- Increased compliance costs (2 respondents, 1.6%)
- Technological issues (1 respondent, <1%)

1. Impact on revenue and tax burden

In your opinion, how has GST impacted overall revenue generation in India? (Please explain)

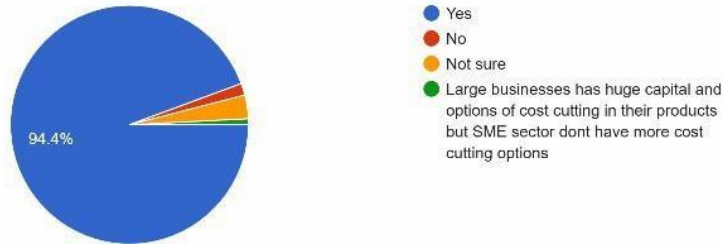
125 responses



- 123 respondents (98%) reported a positive impact on revenue generation.
- 1 respondent (1%) saw no significant impact.
- 1 respondent (1%) reported a negative impact.

Do you think GST has favored larger businesses more than SMEs in terms of compliance burden and cost savings? (Please explain)

125 responses

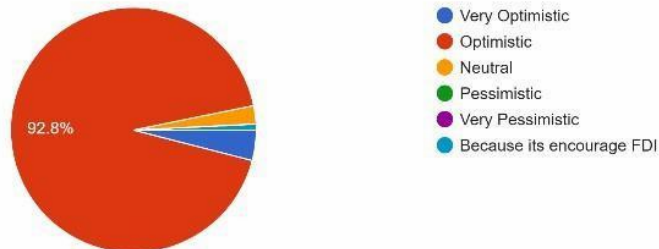


- 118 respondents (94%) stated that GST reduced their tax burden.
- 5 respondents (4%) felt that their tax burden remained high.
- 1 respondent (<1%) was unsure.
- 1 respondent (<1%) mentioned that GST mainly helps in reducing the cascading effect (tax-on-tax).

1. Future outlook and suggestions for improvement

What is your outlook on the future of GST in India? Do you think it will lead to long-term benefits for the Indian economy? (Please explain)

125 responses

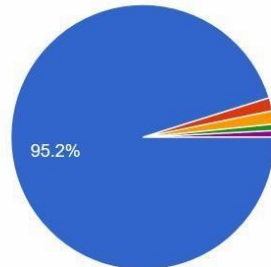


- 116 respondents (93%) are optimistic about GST’s long-term benefits.
- 5 respondents (4%) are very optimistic.
- 3 respondents (2%) remain neutral.
- 1 respondent (<1%) believes GST will encourage foreign direct investment (FDI).

1. Need for Further Reforms

Do you think GST needs further reforms or changes in its structure? (If Yes, please specify)

125 responses



- Yes
- No
- Not Sure
- For more informative and collective
- Sector-Specific Reforms Key Focus Areas Include petroleum products within GST framework Provide clearer guidelines for digital services Extend composition scheme for small businesses Simplify input tax credit m...

- 119 respondents (95%) believe GST needs further reforms.
- 2 respondents (1.6%) are unsure.
- 2 respondents (1.6%) believe no further reforms are needed.

V.

VI. DISCUSSION

5.1 Familiarity and Initial Perceptions

- Respondents have varying levels of familiarity with GST, with many reporting "Somewhat Familiar" or "Very Familiar". Before GST, the Indian taxation system was seen as "Complex", "Overburdening", and "Unorganized". The transition to GST was challenging, with compliance costs, lack of clarity in tax rates, and complex filing procedures being the main issues.

5.2 Business Impact & Government Support

- A significant number of respondents agree that GST is more efficient than the previous taxation system. However, many expressed dissatisfactions with the government's support in training and guidance during the transition. Businesses did experience improvements in operational efficiency, but concerns about compliance burden and costs remain.

5.3 Impact on Taxation & Transparency

- GST is perceived to have helped reduce tax evasion and improved transparency. However, opinions on whether it favored large businesses over SMEs are mixed. Some cost savings have been noted due to the elimination of tax cascading, but the extent varies across industries.

5.4 Economic and Industry-Wide Impacts

- Respondents believe GST has helped formalize the economy by bringing more businesses into

the tax net. There is a debate on whether GST has reduced the overall tax burden for businesses. The supply chain impact has been both positive and negative, with some reporting disruptions.

5.5 Satisfaction, Future Outlook & Need for Reforms

- Perception of GST is mostly positive or neutral, with some believing it encourages FDI. Satisfaction with GST compliance processes varies, with many suggesting further simplification. There is a strong call for reforms, particularly in simplifying tax rates and improving clarity. Respondents are optimistic about the future of GST and its potential long-term benefits for the economy.

The analysis of the survey responses on the implementation of GST in India reveals a mostly positive perception of the new taxation system. Most respondents admitted that GST has simplified tax compliance, reduced the cascading tax effect, and has contributed to better revenue generation.

Despite its benefits, the implementation phase was very challenging to start with, primarily due to a lack of awareness, unclear tax rates, and complex filing procedures. Businesses had to invest in training, technology, and external consultancy in order to get through the process.

From an economic standpoint, GST has streamlined the taxation structure, encouraged formalization, and potentially boosted foreign direct investment. Most respondents still seem

optimistic about its long-term benefits, although they also place significant emphasis on the need for sector-specific reforms, simplification of compliance, and periodical revisions of tax slabs to make GST business-friendly.

Overall, GST has been a transformative policy for India's taxation system, but continuous refinement and adaptation will be crucial to maximize its effectiveness and ensure sustainable economic growth.

CONCLUSION

GST implementation in India is a gargantuan change in the tax structure of the country, to have a single, transparent, and efficient system. This research demonstrates that, by and large, GST has succeeded in meeting its goals: reduction in tax cascading, improvement in revenue generation, and bringing business into the formal economy. All these accomplishments reflect in the mostly positive perception among the stakeholders regarding GST and its potential for fostering long-term economic growth and operational efficiency. However, the results also underscore the pain of transition. The challenges in the form of lack of training, ambiguity in tax rates, complexity in compliance processes, and technical glitches did act as a great barrier, especially for SMEs. While GST has simplified many aspects related to tax compliance, these challenges bring forth the urgency for continuous reforms in the system to make it inclusive and user-friendly. GST implementation requires policymakers to give attention to sector-specific interventions, continuous stakeholder engagement, and periodic review of tax policies in order for it to fully realize its transformative potential. Additionally, the process of compliance shall be further streamlined, support to business improved, and tax rate distortions addressed, while enhancing its effects. In Conclusion, GST has been one big step to modernize India's tax regime, although the ultimate success does rest in adaptive governance and commitment to refinement. With continued effort, GST will continue to foster economic integration and spread competitiveness throughout the land and contribute to making India a strong, globally integrated economy.

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