



Attitude and Behavior of Delhi's Small Traders for GST: An Analysis

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Abstract

Due to recent reforms in the areas of accounting, taxation, trade, and commerce, the Indian economy has reached a new milestone. The GST Bill in taxation, Ind AS in accounting, and liberalisation and globalisation policies in trade and commerce are crucial moves in integrating the Indian economy with the rest of the globe. GST which is abbreviated form of Goods and Service Tax is regarded as a historical development in giant indirect tax structure which has brought all the complicated indirect taxes under an umbrella. It is a comprehensive tax structure which levy on manufacturing of goods and services to enhance and increase the expansion of our nation's economy. More than 150 countries have adopted and implemented the GST till date. India after facing lot of difficulties for last many years ultimately implemented the GST with effect from July 1st 2017. Authors have made an attempt in this paper to analyse the attitude and behavior of Delhi's small traders located in different markets i.e. Chawri Bazar and Kashmiri Gate. This study is based on first-hand information that was gathered using a standardised questionnaire. The concept and legislative structure of GST in India have also been attempted to grasp in this study.

Key Words: GST, Indirect Tax, CGST, SGST, IGST.

Introduction

The GST is a broader concept which makes the giant and complicated indirect tax structure a simpler one. GST is an inclusive tax structure which levy on manufacturing of goods and

services. It is a tax structure which discontinues all the existing indirect taxes including sales tax, service tax, entertainment tax, VAT etc. The constitution bill is the formal name of the goods and services tax bill. To allow for the imposition of GST, the Constitution (115th Amendment) bill, 2011, was introduced in Parliament in 2011. The 15th Lok Sabha was dissolved, though, and the Bill expired. The Constitution (122nd Amendment) Bill, 2014 was subsequently introduced in Lok Sabha on May 15, 2015, in December 2014. The Lok Sabha approved the corresponding constitutional amendment on May 6, 2015 and Rajya Sabha on 3rd August 2016. Constitution (122nd Amendment) Bill, 2014 received the assent of the President and on September 8th, 2016 the Indian Parliament passed an Act called GST Act 2016 which became one hundred and first (101st) Constitution Amendment Act and on September 15th 2016 it is given in the notification of Goods and Service tax (GST) Council. The Central GST legislations, CGST Bill, 2017, IGST Bill, 2017, UTGST Bill, 2017, and GST (Compensation to States) Bill, 2017, were introduced in the Lok Sabha on March 27, 2017, the following year. These measures were approved by the Lok Sabha on March 29, 2017, and after receiving the President's assent on April 12, 2017, they became law. The coordination and hard work of Indian Government and GST Council resulted into the enforcement of GST with effect from July 1st 2017.

After the implementation of GST the central and state indirect taxes are merged into a single tax system removing the cascading effect of payment of taxes which means payment of tax on tax paid. Under this system there is a great transparency in payment of tax which reduces the burden of more tax from ultimate consumers. India has adopted the dual model of GST including CGST and SGST. The GST which is levied by the centre on inter-state trade/supply of goods and services is called CGST and which is levied by the state on intra-state trade/supply of goods and services is called SGST. GST is supposed to improve the tax to GDP ratio of country and also prevent the inflation. The GST Council has picked a Seven-tier GST tax structure categorized under Schedule I to VII. List of goods taxed at NIL rate is given under Schedule I which includes unpacked milk, cereals, tea, coffee, wheat, vegetables and fruits etc. at 0.25 percent in Schedule II which includes rough diamonds, followed by 3 percent rate under Schedule III including gold, silver and processed diamonds. 5 percent in Schedule IV includes railways freight, life saving drugs, footwear upto rupees 500, cotton etc., 12 percent in Schedule V which includes packaged

food, milk, fruits, vegetables, pickles, mustard sauces etc., 18 percent in Schedule VI includes computers, printers, hair oils, pasta, toiletries etc. and 28 percent in Schedule VII which includes Cars, cigarette and aerated drinks, consumer durable goods etc. Food items, which currently accounts for around half of the consumer inflation basket, is taxed at zero percent in order to keep inflation under control. The cess is intended to provide the Indian government with extra funds to make up for the losses suffered by the states. The premise behind GST is that a nation's economy can only expand if its citizens and their enterprises expand along with it, and if overall government revenue rises.

Legal Framework of GST in India

Power to tax GST

As per Article 246A (Constitution Amendment Act, 2016), “the Parliament has exclusive power to make laws with respect to GST where the supply of goods or services or both take place in the course of inter-State trade or commerce. Subject to the above, every State would have powers to make laws with regard to GST imposed by the Union or that State.”

As per Article 366 (12A) the term GST is defined as “any tax on supply of goods or services or both except taxes on supply of the alcoholic liquor for human consumption”

Structure and type of taxes:

India has adopted a dual GST model, and as a result, every transaction involving the provision of goods and services that is made for consideration would be subject to both the CGST (Central GST) and the SGST levies (State GST).

- **Central Goods and Services Tax (CGST)** has replaced the existing service tax and central excise duty. It also covers the transactions related to sale.
- **State Goods and Services Tax (SGST)** has replaced Entry tax, State VAT, Luxury tax, Octroi etc. It also levied on services.
- **Integrated Goods and Services Tax (IGST)** would apply to interstate trade/supplies of goods and services. It would also be applicable on goods or services which is imported from outside country.

Levy and Collection of CGST Act (Section 9)

- As per CGST Act, 2017 “Central Goods and Services Tax (CGST) shall be levied on all intra-State supplies of goods and/or services on the value determined under section 15 and at the rate notified by the Central/State Government in this behalf, on the recommendation of the Council. However, the aforesaid rate of CGST shall not exceed 20%. Further, the CGST shall be collected in the prescribed manner.”
- As per sec 9(4) of CGST Act 2017“CGST in respect of supply of goods or services or both by an unregistered supplier to a registered recipient will be paid by such registered recipient under reverse charge.”The Central Government has exempted supplies of goods or services or both received by a registered person from any or all of these unregistered supplier(s) as of July 1st, 2017, pursuant to Notification No. 08/2017-Central Tax (Rate), dt. 28-06-2017, if the total value of such supplies does not exceed Rs. 5000 in a day.

Composite Scheme:

As per Section 10 of CGST Act 2017“a person who is registered under this Act having aggregate turnover in the preceding financial year not exceeding Rs.75 lakhs, has an option to pay an amount calculated at a prescribed rates mentioned in a table below during the current financial year, in lieu of tax payable by him.”Taxpayer under composition scheme is not permitted to generate a tax invoice, hence he is not permitted to recover tax from his customer. Further he is not allowed to avail input tax credit of GST paid to their supplier.

S.No.	Category of registered persons	Rate of Tax
1	Manufacturers, other than goods manufacturing unit as may be notified by the Govt.	1%
2	Supplier covered under Schedule II Para 6(b)	2.5%
3	Any other supplier	0.5%

Conditions and Restrictions for Composition Levy: Any person choosing composition must adhere to the following requirements:

- I. He must not fall under the categories of casual taxpayer or nonresident taxpayer.
- II. If a person has chosen composition as of the designated day, then the items that he had in stock as of the scheduled day have not been
 - imported into India, or
 - purchased in the course of inter-State trade or commerce, or
 - obtained from a branch of his located outside the State, or from a principal or agent of his located outside the State
 - Stock items weren't bought from an unregistered seller, and the tax was paid via reverse charge when they were bought.
 - He shall pay tax under reverse charge on inward supplies received from unregistered persons.

However such aggregate turnover limit shall be Rs. 50 lakh in respect of following 11 Special Category States.

S.No.	Special Category States	S.No.	Special Category States
1.	Arunachal Pradesh	7.	Nagaland
2.	Assam	8.	Sikkim
3.	Jammu & Kashmir	9.	Tripura
4.	Manipur	10.	Himachal Pradesh
5.	Meghalaya	11.	Uttarakhand
6.	Mizoram		

GST COUNCIL

As per Article 279A (1) of the Constitution as amended, “the GST Council has to be constituted by the President within 60 days of the commencement of Article 279A. The notification for bringing into force Article 279A with effect from 12th September, 2016 was issued on 10th September, 2016.”

According to Article 279A of the Constitution as amended, “GST Council which will be a joint forum of the Centre and the States, shall consist of the following members: -

- Union Finance Minister – Chairperson
- The Union Minister of State, in-charge of Revenue of finance – Member

- The Minister In-charge of finance or taxation or any other Minister nominated by each State Government – Members
- The Minister In-charge of finance or taxation or any other Minister nominated by each State Government – Members”

As per Article 279A (4), “the Council will make recommendations to the Union and the States on important issues related to GST, like the goods and services that may be subjected or exempted from GST, model GST Laws, principles that govern Place of Supply, threshold limits, GST rates including the floor rates with bands, special rates for raising additional resources during natural calamities/disasters, special provisions for certain States, etc.”

Exemption from payment of tax

- Tax exemption would be granted to taxpayers with a combined revenue of Rs. 20 lakh. The exemption would be worth Rs. 10 lakhs for Sikkim and the states of northern India.
- The total amount of all taxable and non-taxable/non-GST supplies, exempt/nil-rated supplies, and exports of goods and/or services constitutes aggregate turnover, which is exempt from GST taxes.

HSN/ SAC codes

HSN/SAC code must be provided in Table 12 of the **GSTR-1** form as well as on the **tax invoice**. The taxpayers who have a turnover below the threshold of **Rs 1.5 Crore** must provide product or service information in place of a code.

Literature Review

Shefali Dani (2016) made the study of impact of GST on Indian Economy. She identified that the GST scheme appears to be unpropitious for tele-communication sector. One of the biggest limitations of the GST scheme could be the direct hike in the rate of service tax from 15% to 18%. The Indian government should study the GST scheme set up by different countries and their repercussion before its implementing. At the same time, an attempt should be made by the Indian government to protect its poor population against the projected inflation resulting from execution of GST. It will disentangle existing indirect tax regime and will help to remove inefficiencies created by the prevailing Indirect taxation system.

Ehtisham Ahmed and Satya Poddar (2009) have studied, “Goods and Service Tax Reforms and Inter-governmental Consideration in India” With the Implementation of GST there will be more transparency in the indirect tax system which will result in growth in output and productivity enhancement of Indian economy.

Shashank S. Dhond (2010) made the study of “Impact of Sales Tax, Value Added Tax and GST on Profitability of Organizations.” He Identified that Indirect tax has helped the economies all over the globe to get increased revenue by bringing down tax rates and broadening tax base with least tax evasion. Goods and Services Tax is a subsequent step of VAT, where more taxes are subsumed and procedures are simplified by reducing administrative procedures.

Monika Sehrawat and Upasna Dhanda (2015) studied the GST in India. They found that the production and consumption of goods and services are both rising significantly, and that the complexity of tax administration and the rising cost of compliance are both due to the existing tax system's numerous taxes. Thus, the need for a clear and understandable tax structure leads to the introduction of GST. Its implementation promotes a fair tax system that will consolidate the majority of the current indirect taxes and, in the long run, provide more job possibilities, increase output, and increase GDP by 1-1.5 percent. It can also be used as a powerful instrument for fiscal policy management.. Business cost will decline which will make the indian products more competitive in domestic as well as in international market.

Yogita Beri (2011) in her study of “Problems and Prospects of Goods and Services Tax (GST) in India” identifies that Through a more streamlined and comprehensive input tax set-off system, the inclusion of various Central and State taxes under GST, and the gradual elimination of the Central Sales Tax, which will result in a wider tax base and better tax compliance and potentially lower tax burdens for dealers in trade, agriculture, and industry, the Goods and Services Tax will support industry, trade, and agriculture. After implementation, it is projected that Indian goods and services will become more competitive.

Girish Garg (2014) in his research on “Topic Basic Concepts and Features of Good and Service Tax In India” has observed that GST is the most coherent steps towards the inclusive indirect tax reform in India since independence. GST is a tax on the exchange or provision of goods and services. However, according to experts, the GST is anticipated to increase tax collections and boost India's economic development by removing state-by-state tax obstacles and integrating the country through a unified tax rate.

Hitesh K. Prajapati (2016) made a study on “Challenges and Implementation of GST (Goods and Service Tax) in India” has analysed that GST is helpful in making the indirect tax regime more simplified by reconstructing a flock of taxes in a single inclusive tax, thereby comprising Value Added Tax, Service tax, Central excise, Entry tax and Central Sales Tax etc. However, there are many challenges before government for its successful implementation.

Jaspreet Kaur (2016) made a study on topic “Goods and service tax (GST) and its impact.” She analysed that under GST regime there will be decline in prices of some commodities but on the other hand price of some other goods and services will increase too. States may face diminution in their financial resources. But overall it will be a great change.

S.Thowseaf and M. Ayisha Millath (2016) made a study on topic “A Study on GST Implementation and its Impact on Indian Industrial Sectors and Export”. They claim that GST will increase tax compliance and broaden the revenue base. The average tax burden on businesses would decrease, which will lower the price of Indian goods and services on the global market and further improve industrial standards and exports from India.

Alam Ahmed and Alqa Aziz (2017) in their research on topic GST 2016, “A Game Changer or a Haax” observed that after having many deadlines due to lack of coordination between Central government and GST council, it has been made an act now and implemented on 1st July 2017 after almost 10 years of introduction in Indian Parliament. Countries traders were expecting for a uniform rate of GST but as of now GST council has introduced five different rates for different sectors and commodities further they observed that a high tech infrastructure is required to handle such voluminous records. According to them a negative growth has been recorded since December 2014 (only June 2016 is the exception) till Oct,2016 in respect of Indian Export. Now exporters have great hope and looking positively towards GST.

Objectives of the Study:

- 1) To understand the conceptual framework of GST
- 2) To understand the legal framework of GST.
- 3) To analyze the attitude and behavior of Delhi’s small traders for GST.

Research Methodology

The study is based on primary data which is collected through structured questionnaire from the respondents. Study includes the small traders of Kashmiri Gate and Chawri Bazar market in Delhi. 60 questionnaires were distributed to the respondents out of which 40 responses were received and analysis has been done on those 40 responses.

Data is analysed using SPSS. T-test and One Way ANOVA has been used in analyzing the data.

Loss of Sales in percentage:

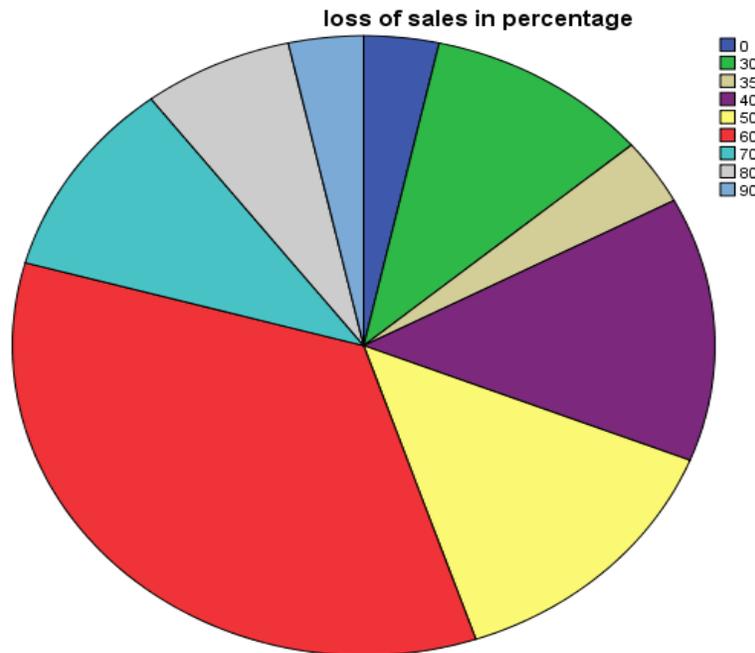


Figure.1

Loss %age	Percentage of respondents	Loss %age	Percentage of respondents	Loss %age	Percentage of respondents
0	2.5	40	10	70	7.5
30	7.5	50	10	80	5
35	2.5	60	25	90	2.5

Table. 3

**** 25% of respondents (maximum) have suffered approximately 60% of Sales loss in their trading business.**

Difficulty in registration process of GST (Depends of Educational Qualification)

Comparing difficulty in registration process of GST across groups of different educational qualifications; significant difference appeared between Postgraduate fellows and Primary & lesser qualified traders. That shows the importance of education to understand and adapt the changes in tax regime in trading.

ANOVA

i didnot face any difficulty in registration process under gst

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	20.147	3	6.716	3.231	.034
Within Groups	74.828	36	2.079		
Total	94.975	39			

Table.4

In multiple comparisons significant difference lies between Post graduate and primary.

post graduate	primary	2.800*	.912	.020	.34	5.26
	intermediate	1.250	.767	.376	-.82	3.32
	graduate	1.111	.729	.434	-.85	3.07

*. The mean difference is significant at the 0.05 level.

Table. 5

Also, with Homogenous subsets, it is apparent that agreement towards the statement increases (not facing difficulty) as the trader becomes more and more educationally qualified.

**i didnot face any difficulty in registration process
under gst**

Tukey HSD^{a,b}

educational qualification	N	Subset for alpha = 0.05	
		1	2
primary	5	4.20	
intermediate	12	5.75	5.75
graduate	18	5.89	5.89
post graduate	5		7.00
Sig.		.128	.354

Means for groups in homogeneous subsets are displayed.

GST has favored Ease of Doing Business*(Depends of Educational Qualification)*

Comparing – GST favored Ease of Doing Business across groups of different educational qualifications; significant difference appeared between Postgraduate fellows and Primary & lesser qualified traders. That shows the importance of education to perceive GST as favorable for ‘Ease of Doing Business’

ANOVA

i feel gst has favoured ease of doing business

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	20.058	3	6.686	3.019	.042
Within Groups	79.717	36	2.214		
Total	99.775	39			

GST would help/ has helped in market expansion for small traders*((Depends of Educational Qualification))*

ANOVA

i feel gst would help/has helped in market expansion for small traders

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	13.097	3	4.366	3.426	.027
Within Groups	45.878	36	1.274		
Total	58.975	39			

It has been found differences in opinion in across business. Stationary business and Automobile business have different opinions regarding GST regime. Stationary business traders are more positive regarding transparency in transaction through GST than Automobile business traders.

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
i feel Gst has made transaction more transparent with no hidden charges issue	Equal variances assumed	2.252	.142	3.656	38	.001	1.293	.354
	Equal variances not assumed			3.735	37.998	.001	1.293	.346

Group Statistics

	location from where data collected	N	Mean	Std. Deviation	Std. Error Mean
i feel Gst has made transaction more transparent with no hidden charges issue	chawri bazaar (Stationary Biz)	18	6.61	.979	.231
	kashmiri gate (Automobile Biz)	22	5.32	1.211	.258

Mean of Stationary trading (6.61) > Mean of Automobile trading (5.32)

Consequently it has been found that Stationary business traders disagree and differ significantly from Automobile business traders - that GST is complicated tax structure as compared to indirect tax structure.

Group Statistics

	location from where data collected	N	Mean	Std. Deviation	Std. Error Mean
i feel gst is very complicated tax structure as compared to earlier indirect tax structure	chawri bazaar (Stationary Biz)	18	3.72	1.364	.321
	kashmiri gate (Automobile Biz)	22	5.23	1.602	.341

Mean Values > 4 (= Agreement); Mean Value < 4 (= Disagreement)

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
i feel gst is very complicated tax structure as compared to earlier indirect tax structure	Equal variances assumed	.776	.384	-3.157	38	.003	-1.505	.477
	Equal variances not assumed			-3.210	37.923	.003	-1.505	.469

Respondents of Age category 30-40 years are significantly different from respondents of Age category 50 – 60 years, who seem to be most pessimistic and disagree with – “i feel gst balances between minimising cost and maximising revenue”

ANOVA

i feel gst balances between minimising cost and maximising revenue

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	19.552	3	6.517	4.517	.009
Within Groups	51.948	36	1.443		
Total	71.500	39			

Percentage of lost sales (negative affect) due to implementation of GST in July as compared to June

Defined Categories

Small Loss or no loss = less than 40% of Sales loss

Significant Loss = 40% or more than 40% of Sales loss

Those traders who suffered loss 40% above sales loss are the ones who felt that GST is very complicated tax structure as compared to indirect tax structure. Those who disagreed to the fact suffered small or no loss.

People Ageing between 30 -40 years have positive attitude towards the statement; rest all are pessimistic; out of which people ageing 50-60 years are significantly pessimistic and at loss of hope that GST would ever bring minimising cost and maximising revenue.

Descriptives

i feel gst balances between minimising cost and maximising revenue

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
20-30 years	11	3.55	1.214	.366	2.73	4.36	2	6
30-40 years	11	4.82	.982	.296	4.16	5.48	3	6
40-50 years	11	3.45	1.368	.413	2.54	4.37	2	7
50-60 years	7	2.86	1.215	.459	1.73	3.98	1	5
Total	40	3.75	1.354	.214	3.32	4.18	1	7

Independent Samples Test

	Levene's Test for Equality of Variances	t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
i feel gst is very complicated tax structure as compared to earlier indirect tax structure	Equal variances assumed	.242	.626	-2.240	38	.031	-1.176	.525
	Equal variances not assumed			-2.277	28.016	.031	-1.176	.516

Mean score of Small or no loss = 3.79 (Disagreement)

Mean score of Significant loss = 4.96 (Agreement)

Group Statistics

Loss_coding	Statistic	Bootstrap ^a				
		Bias	Std. Error	95% Confidence Interval		
				Lower	Upper	
i feel gst is very complicated tax structure as compared to earlier indirect tax structure	N	14				
	Mean	3.79	.00	.41	2.93	4.60
	Std. Deviation	1.528	-.071	.241	.967	1.931
	Std. Error Mean	.408				
	N	26				
Significant Loss	Mean	4.96	-.01	.31	4.33	5.50
	Std. Deviation	1.612	-.044	.194	1.207	1.962
	Std. Error Mean	.316				
	Mean					

a. Unless otherwise noted, bootstrap results are based on 1000 bootstrap samples

Loss_coding * location from where data collected Crosstabulation

Count

		location from where data collected		Total
		chawri bazaar	kashmiri gate	
Loss_coding	Small or No loss	11	3	14
	Significant Loss	7	19	26
Total		18	22	40

Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	9.808 ^a	1	.002		
Continuity Correction ^b	7.832	1	.005		
Likelihood Ratio Fisher's Exact Test	10.213	1	.001	.003	.002
Linear-by-Linear Association	9.563	1	.002		
N of Valid Cases	40				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 6.30.

b. Computed only for a 2x2 table

Chi Square Test shows there is a significant association between Loss categories and trading categories. That means, Big losses are there in Automobile trading and small losses have been observed in stationary traders.

Conclusion

It can be concluded that though the positive attitude of small traders shown in the study that dependent on an inclusive and neutral design of the GST. The detail study should be made by Indian government in respect of GST regime set up by different countries and their fallouts and make changes in the policies and rates accordingly during transition period for making these reforms beneficial for both the Government in terms of collection of taxes and for traders. Such indirect tax reforms would impact international trade, small traders and consumers as well and the national economy at large. GST tax regime proved to be a double-edged sword having criticism as well as appraisal. It is considered to be a major development over the existing excise duty at central level and the sales tax at the state level. GST is the major improvement over the existing tax structure which abolishes 17 different indirect taxes including VAT and service tax which is a justified step forward. It is also concluded from the study that education is playing a significant role in determining the attitude and behaviour of traders in different markets as educated traders find it easy to adopt the GST and has a positive attitude towards it. Hence to promote GST in India, government has to take efforts in educating the traders and spreading awareness among them.

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