

IMPACT OF GST ON MANUFACTURING ORGANISATIONS

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ABSTRACT

Tax is a 'money interconnected charge' or conclusion from something you get or possess. It's anything but a punishment or fine for accomplishing something incorrectly. The possibility of Goods and Services Tax (GST) is the best obligation change in decades all through the world in various countries; anyway India has as of late started realizing it to meet its goal of turning out items and organizations charge (GST). The objective of the paper was to examine the difficulties looked by the representatives in the assembling association in manufacturing industry with the idea of GST. Sample Population is absolutely 400 representatives working in association. Sample Size was the absolute populace, the example taken among labourers' for example 50 respondents. The Sampling strategy was received right now irregular inspecting. Sampling Samples are gathered from the representatives working in manufacturing industry. GST will be simpler to consent to 36% representative state simple in the manufacturing industry. 46% Introduction of the GST in India has influenced interest for the item/administration. 36% worker feel GST rate advance decision components under GST system get neighborly condition to the business. It is clear that GST will be fundamentally a circuitous duty that brings the vast majority of the expenses forced on most merchandise and administration on production, deal and utilization of the merchandise and enterprises, under a solitary space at the national level. In current framework, charges are collected independently on products and ventures.

INTRODUCTION

Tax is a 'money interconnected charge' or conclusion from something you get or possess. It's anything but a punishment or fine for accomplishing something incorrectly. Typically governments gather charges so that there is a pot of cash to spend on things that advantage society in general. This may be law authorization, including the police and courts, framework, similar to streets and pathways, and organization. Expenses are commonly an automatic charge imposed on people or organizations that is upheld by an administration element, regardless of whether neighbourhood, territorial or national so as to fund government exercises.

Concept of Indirect Tax

Indirect assessment is a sort of duty gathered by the legislature from a middle person, for example, manufacture or retailer. The inevitable weight of the tax falls on to clients who purchase goods and services from the middle person, as the go-between applies backhanded tax on the item as VAT, service charge, sales charge and so on. Indirect expense collected on merchandise and service sold by a mediator to conclusive

purchasers. Buyers at that point pay the expense as higher of items. Comprehensively isolated into classifications, for example, sale of products, imported/sent out merchandise, offering of administrations and assembling of products. Indirect duties are imposed on freedom of merchandise and ventures from the source, rather than genuine offer of the items to the clients. This means the middle person will pay extract obligations independent of whether they could offer the merchandise or administrations to consumers.

GST has been declared to merge a few indirect charges forced by state and central government so as to rearrange the backhanded duties structure. GST has evacuated about 17 of the present state and central indirect charge. GST is a value added tax charged maximum products and ventures exchanged for nearby utilization. This is repaid by clients, yet it is transmitted to administration by the organizations exchange things and enterprises. In result, GST offers earning for the administration. Likewise alluded to VAT in certain nations the produces and enterprises charge (GST) is a circuitous central transactions charge that is applied to cost of guaranteed commodities and ventures. The industry adds the GST to the estimation of the produce, a purchaser who buys the article pays the trade cost in addition to GST; and the GST partition is collected by the exchange provider & sent to the administration.

France was the best punctual nation to execute the GST in 1954, and from that point forward an anticipated 160 nations have acknowledged this duty structure in nearly structure or another. A portion of the nations through GST incorporate Canada, Vietnam, Australia, Singapore, UK, Monaco, Spain, Italy, Nigeria, Brazil, and South Korea. India is set to join the GST bunch on July 1, 2017.

GST will irregularity the intricate course of action of discrete focal and state charges which frequently cover with one another to make a perpetual tax assessment framework which will be pertinent the nation over. Assessments will be executed all the more adequately since a system of backhanded duties like extract obligation, administration charge, focal deals charge, esteem included duty, and octroi will be supplanted by one single expense. The states will in any case need a state in tax assessment, as the all out charges will be diminished to three with focal GST, state GST, incorporated GST.

REVIEW OF LITERATURE

Vineeth chouchan (2017) Conducted focus on "Evaluating care use of GST." An examination audit of free endeavor unit in Karnataka state in India. The assessment attempts to evaluate the awareness of the business visionaries about GST challenges they face to encase of the current care about it. 148 business people were explored in order to recognize the care about the GST from Karnataka state and the sort and level of mitigation gave and the use of course of action under GST law.

Poonam (2017) the most major issues in India is that charge system like falling effect and duty shirking, distortion can be restricted by utilization of GST. After

amalgamation of neighbourhood state and focal evaluation power of industry, association will extended the tolls. The extra salary which can be created from extend charge base structure can be utilized for the advancement of nation. In economy charge game plans expect a noteworthy activity considering their profitability and worth job in view of their productivity and value.

V. Sai Nikhila and K Meghana (2017) in their investigation they have expressed that disposal of twofold falling impact of duties and paper principally center around examining the outcome of GST on various parts of the economy, the distinctive piece paces of assessments proposed by the legislature for various merchandise and ventures and the absolved things under it.

Tarunika Jain Agrawal and Aashna Goyal (2017) their paper targets breaking down Influence of GST on the assembling divisions in India. The investigation gives a thorough view on the Impact of GST on assembling, making it simpler for adjustment. One of the vital changes, changing the scene of aberrant tax assessment in India is the presentation of GST, which has been executed from first July, 2017.

Dr. P. Mahender (2017) in his examination he has expressed each country will force different assessments on individuals and thing so as to embrace formative work. In like manner in India the legislature of India as of late established a law in particular GST and his paper tries to clarify the positive and negative impact of GST on assembling industry in India.

V. Lavanya, Dr. and Dr. T. Narayana Reddy (2017) in their examination have referenced that assembling industry in India is one of the best assembling space from past advancement. The business can possibly develop to turn into a significant monetary benefactor. The Government of India has likewise perceived the significance of assembling industry holds in the Indian economy and thus is right now attempting to set focuses for the business for the year 2026. The Government of India has intended to actualize of GST to the assembling area in India.

Neha Rani and Sunil (2016) their investigation is planned to know the normal positive and negative effect of GST on various segments like new companies business, internet business, IT, Hospitality and Tourism, Automobile's and Media and Entertainment and so on. It has been discovered by the investigation that GST will emphatically influence different divisions aside from a few.

Milandeep Kaur, Kajal Chaudhary, Surjan Singh and Baljinder Kaur (2016) Their investigation will assist us with examining the effect of GST after its execution, it will show the hole between aberrant expenses and GST, and it additionally show the advantages and difficulties which GST has face after usage.

Girish Garg (2014) has referenced about merchandise and administration charge in his article. He transferred the idea of GST its problems, openings, highlights and effect on India. This finishes up, GST as a greatest duty changes in India that expands charge assortment and improve by and large development of economy.

The Institute of Companies Secretaries of India (ICSI) (2015) here referenced that execution of an extensive GST in India is relied upon to prompt proficient allotment of variables of creation hence prompting gains in GDP and fares. This would convert into upgraded monetary government assistance and comes back to the components of creation.

Indirect Taxes Committee, Institute of Chartered Accountants of India (ICAI) (2015) Goods and Services Tax, the greatest change throughout the entire existence of aberrant expense in India, which is at present cross one year, is still in its exceptionally beginning phases of improvement. The Government, exchange, industry and experts and specialists are thinking about different lawful and procedural issues. The GSTN as well, is settling down with the above surveys we can accept that GST is an expense change which will change the situation of the nation as a help for this audit study.

Das and Gupta (2004) they expressed the expense consistence can be improved by executing straightforward changes in work force arrangement in India personal assessment. He closed GST will prompt higher assessment consistence and lower tax avoidance by Indians.

Dr.R.Vasanthagopal (2011) GST in India. A major jump in roundabout expense framework and he analytic that the changes to the GST from existing confused aberrant assessment in India will be sure advance in blasting Indian economy. Accomplishment of the GST will be lead to the acknowledgment by in additional of 130 nations on the planet & a recently favoured kind of the roundabout tax collection framework in the Asia.

Chaurasia et al. (2016) Studies, Major job of the merchandise and administration charge in development of Indian economy and furthermore generally GST will be useful for the advancement of the Indian economy this will be enables the educating of the gross household results of the nation to contrast with the previous duty it is an expanded in excess of 2 rate. By and large end is GST is useful to the nation and furthermore improvement of Indian economy.

Sehrawat and Dhanda (2015) an examination center around the test and bit of leeway of the GST looked by India in execution. Point out of the different preferences they held that the GST will gives India world class arrangement and furthermore an assessment framework yet it will rely on the adequacy of the execution. They finished up streamline and furthermore straightforward duty framework is need of the Indian economy.

Khurana and Sharma (2016) Study with a view to the investigate different advantages and chances of the GST by tossing all circuitous assessments and effect on Indian duty situation. At last reasoned that GST execution will be certainly profited to the maker and purchaser and furthermore its usage requires concentrate of all investors particularly focal and state government.

Lourdunathan and Xavier (2017) Study dependent on assessment of makers, broker, society and so on about GST difficulties and possibilities of presenting GST in

India. There is no uncertainty on GST remains with one assessment one country trademark and it will be gives alleviation to make just as client. Its effective usage will be lead to income increase and asset. They said credit and return handling without human mediation requires to the teach, train, direct workshop on GST with respect to the legislature.

RESEARCH METHODOLOGY

Research Design is an itemized blueprint of how an investigation will happen. An inspection configuration will generally join how data is to be gathered, what gadgets will be utilized, how the instruments will be utilized and the proposed implies for breaking down information gathered.

Statement of Problem:

The idea of Goods and Services Tax (GST) is the greatest duty change in decades all through the world in numerous nations; however India has quite recently begun actualizing it to meet its objective of turning out products and administrations charge (GST). The exploration means to concentrate on understanding idea of products and administration assessment and its effect on assembling industry

The possibility of Goods and Services Tax (GST) is the best obligation change in decades all through the world in various countries; anyway India has as of late started realizing it to meet its goal of turning out items and organizations charge (GST). The investigation intends to focus on understanding thought of items and organization appraisal and its impact on collecting industry.

Objective's of the Study

- To explore the idea of GST.
- To examine duty structure appropriate for assembling manufacturing industry.
- To examine the difficulties looked by the representatives in the assembling association in manufacturing industry with the idea of GST.
- To assess the impacts of GST on assembling industry and Challenges looked by assembling industry.

Scope of the Study:

Merchandise and ventures charge has huge extension. The extension will cover recorded number of things under the inclusion of assessment zone as it were. The examination ought to be to ensure GST is appropriate to assembling industry. It is helpful/ backing to advance the make in India. The products and ventures charge is hazard based errand and the income framework has been heavily influenced by focal government. The weight of hazard the executives should bear the focal government the income ought to be disseminated dependent on state and central government proportions.

The information source depends on essential and auxiliary information. Fundamentally the auxiliary information has been gathered from the concerned departmental records, magazines, diaries and papers. The essential information data has been assembled from the authority of departmental work force feelings and perspectives. The strategy depends on survey.

Research Framework

The Investigation Methodology on the Study is Descriptive. The exploration is required to depict things followed by the association. The examination philosophy incorporates assortment of information from various source.

- a) **Research Design:** Research configuration is a coherent and deliberate arrangement arranged for coordinating an examination study.
- b) **Research Method:** The Study utilized an enlightening examination overview and certainty discoveries, and enquires of various types.
- c) **Sampling:** Sample is a process utilized in quantifiable investigation in which a foreordained number of observations will be taken from the large population.
- d) **Sample Population:** There are absolutely 400 representatives working in association.
- e) **Sample Size:** From the absolute populace, the example taken among labourers' for example 50 respondents.
- f) **Sample Method:** The Sampling strategy was received right now irregular inspecting.
- g) **Sampling Unit:** Sampling Samples are gathered from the representatives working in manufacturing industry.
- h) **Sampling Design:** This piece of data study manages strategies of investigation and translation.
- i) Classification and organization is made for the data which is gathered through survey.
- j) Preparation of tables for the data gathered through essential strategy feature Apparatuses for Data Collection

Tools for data collection

Primary information

- Personal meetings and conversation with administrative staff of related office.
- Visited stores and saw how the inventories are put away, different sorts of inventories kept up receipt and assessment technique and so on.
- **Secondary information**
- Secondary information is the information gathered from yearly reports of the different organization records on material administration and friends' handouts, database stores and record and other material.
- The information so got was co-related with the information got from optional source lastly then surmising's were drawn.

The optional information is gathered from the accompanying.

- Through web.
- Company site.

- Magazines and Journal.
Examination of the information
- This is illustrative investigation where information will be gathered through overview technique.
- All information gathered will be painstakingly ordered based on which the diagrams and charts will be draw up and deciphered.
- The explore results will be introduced in story structure, tables and outlines.res results.

DATA ANALYSIS AND INTERPRETATION

TABLE 1: TABLE SHOWS DISCRIPTIVE STATISTICS AND QUESTIONNAIRE ANALYSIS

PARAMETERS	OPTIONS	FREQUENCY	PERCENTAGE
GENDER	MALE	23	46%
	FEMALE	27	54%
AGE	Below 30 Years	24	48%
	30-50 Years	17	34%
	Above 50 Years	09	18%
ADMINISTRATION	Below 5 years	08	16%
	5-10 Years	24	48%
	10-20 Years	13	26%
	Above 20 Years	05	10%
CHANGES IN RATE WILL HAVE INFLUENCE ON MANUFACTURING UNITS	Yes	25	50%
	No	08	16%
	May be	10	20%
	May not be	05	10%
	No affect	02	4%
INTRODUCTION OF GST HAS INFLUENCED THE DEMAND OF PRODUCTS AND SERVICE	High	23	46%
	Medium	10	20%
	Low	07	14%
	Bad	04	8%
	No impact	06	12%
CHANGE OF GST SYSTEM	Easy	10	20%
	Very easy	8	16%
	Moderate	20	40%
	Difficult	7	14%
	Very difficult	5	10%
CONSENT TOWARDS GST	Easier	18	36%
	Not easy	15	30%
	Difficult	10	20%

	Very difficult	3	6%
	Don't know	4	8%
GST HELPS NATION TO TURN INTO A DEVELOPED NATION	Yes	25	50%
	No	5	10%
	May be	10	20%
	May not be	4	8%
	No affect	6	12%
DECREASE OF TRANSPORTATION TIME UNDER GST	Yes	38	76%
	No	12	24%
ADVANCE RULING MECHANISM UNDER GST SYSTEM – FRIENDLY ENVIRONMENT TO BUSINESS	GST rate	18	36%
	Input Tax Credit	10	20%
	Credit/ Debit note	8	16%
	Refunds	8	16%
	Advanced ruling	6	12%
SUPPLY CHAIN MANAGEMENT UNDER GST	Highly increase	20	40%
	Increase	13	26%
	Highly decrease	10	20%
	Decrease	5	10%
	No change	2	4%
GSTN RETURN FILLING GATEWAY – INCREASINGLY POWERFUL	Yes	30	60%
	No	5	10%
	May be	8	16%
	May not be	4	8%
	No change	3	6%
GST AFFECTED THE PRICING OF PRODUCTS OR SERVICE	Price to consumer has increased	20	40%
	Price to consumer has highly increased	15	30%
	Price to consumer has neutral	2	4%
	Price to consumer has highly decreased	10	20%
	Price to consumer has decreased	3	6%
	Yes	15	30%
	No	20	40%

GST SYSTEM – INCENTIVES TO EXPORT OF THE GOODS AND SERVICES	May be	8	16%
	May not be	5	10%
	No change	2	4%
GST – ISSUES FACED	Cost of compliance	15	30%
	Issue along goods and service tax system portal	10	20%
	Cumbersome processes and documentation	13	26%
	Lack of infrastructure	9	18%
	Others	3	6%
FACING ISSUES IN CLAIMING REFUND UNDER GST SYSTEM	Yes	25	50%
	No	10	20%
	May be	8	16%
	May not be	4	8%
	No change	3	6%

From the above table it is comes to realize that the respondents are reacted in the huge way among the 50 respondents 23 respondents are female, for example, 46% out of the 100% and staying 54% respondents, for example, 27 respondent. From the above table it is the obvious that respondent in the age gathering of less than30, 30-50, more than 50 and 24 (48%) respondents are in the age gathering of less than30, and 17(34%) respondent are in the 30-50 age gathering and 09(18%) respondent are in the age gathering of more than 50. From the above table show that apparent that respondents are administration rendered in the association beneath multiyear (16%) respondents, 05-10year (48%) respondents, 10-20year (26%) respondents, or more multiyear (10%) respondents.

From above table plainly shows the respondents are concurs with changes in the duty rate was the influenced on assembling like the choice of the Yes is 25(50%) respondents, the alternative of No 08(16%) respondents, choice May be is 10(20%) respondents, choice May not be is 05(10%) respondents and to the choice No influence is 02(4%) respondents are reacted in the table.

On the table it is obviously displays that plaintiffs are concurred with present of GST has influenced the interest of item and administration like to the alternative of High is 23(46%) respondents, choice of the Medium 10(20%) respondent, choice of Low is 7(14%) respondent, choice of the Bad 4(8%) respondent and the choice of the No effect is 06(12%) respondents are reacted right now. Present table is obviously shows that

litigants are concurred with the progress to GST system resembled to alternative of the Easy is 10(20%) respondents, choice of Very simple is 08(16%) respondents, Moderate is the 20(40%) respondents, choice of the Difficult is 07(14%) respondents and last choice of Very troublesome is 05(10%) respondents are reacted.

The table it is come to realize that litigants are picked to the choices in agree to GST like to choice of Easier is 18(36%) responses, Not simple is the 15(30%) respondent, alternative of the Difficult is 10(20%) respondent, Very troublesome is 03 (6%) reactions and Don't know is 04(8%) respondents are reacted. Above chunk its proof that respondent are picked the alternative in the GST helps in India to turn into a created nation choices like to alternative of Yes is 25(50%) reactions, choice No is the 05(10%) respondents, choice is May be 10(20%) reacted, choice of the May not be 04(8%) reactions and No influence is the 06(12%) respondents are the reacted.

The table is proof to the respondents is picked the alternative towards decrease of transportation time under GST choice resemble Yes is 38(76%) respondents and choice of the No is 12(24%) respondents are reacted. The section it is clearly comes to realizes that litigants are picked the choices in production network the executives advance decision component under the GST system carry a neighbourly air to the business, choice resemble to the choice of GST rate is 18(36%) respondents, alternative of the Inputs charge credit is the 10(20%) are respondents, a choice of the credit/charge note is 08(16%) reactions, a choice of Refunds 08(16%) are reactions lastly choice of the Advance decision is 06(12%) respondents are reacted.

The above table it is come realize that respondents are chosen the alternative in the reaction with the value level change after execution of the GST the choice resemble to be exceptionally high is 14(28%) reaction, choice high is the 10(20%) respondent, choice of the low is 09(18%) reaction, choice of low is to be 10(20%) respondent and last choice is no change 07(14%) respondent are reacted. The table is apparent to the litigants are picked the alternatives in the supply chain the board under GST Option of exceptionally increment is 20(40%) respondents, choice of the expansion is the 13(26%) reactions, choice of the profoundly decline is 10(20%) respondents, choice of the abatement is the 05 (10%) reactions and choice of no change is the 02(04%) respondents are reacted.

The section is unmistakably shows that litigants are picked alternative in identifies with GSTN return filling gateway be made progressively successful choice are probably going to the choice is yes is 30(60%) reactions, choice of the no is 05(10%) respondents, choice of the might be is 08(16%) reactions, choice of the may not be is 04(08%) respondents and choice of the no change is 03(06%) respondents are reacted. The above table is comes to realize that the respondents are picked the alternative in GST affected the valuing of their cost of the items or administration choice resemble to the choice of the cost to profoundly expanded 20(40%) respondents, cost to expanded 15(30%) respondents, cost to exceptionally diminished 10(20%) reactions, choice is the cost to

diminish 03(06%) respondents and cost to nonpartisan is 02(04%) respondents are reacted.

On the table it is clearly the response are picked choice in GST system give enough motivation to fare of merchandise and administration choice resemble to the of yes is 15(30%) respondents, the choice of no is 20(40%) respondents, to the alternative of might be is 08(16%) respondents, choice of the may not be is 05(10%) reacted and choice of the no change is 02(04%) respondents are reacted. The above table is comes to realizes the respondents are picked in key GST consistence issues being tested by the respondents alternative resemble cost of consistence is 15(30%) respondents, to the choice of the issue with merchandise and administration charge organize entry is 10(20%) respondents, choice of the lumbering strategies and documentation is 13(26%) respondents, respondents are the 09(18%) absence of framework and the choice of the other is the 03(06%) respondents are reacted.

TABLE 2: TABLE SHOWS REASONS IN CONSISTENCE WITH E-WAY BILL MECHANISM

STATEMENT	SDA	DA	N	A	SA
Technical system issues in GSTN portal	02	08	10	10	02
Bank account details not updates din icegate system	00	06	10	10	06
Information sought in piecemeal basis	02	06	14	08	00
Significant efforts in follow up for processing of the claim	02	08	08	12	02
Others	01	06	08	14	00

The table is shows that reacted are picked alternative in confronting issues in guaranteeing discounts under GST system, choice resemble to the choice is yes is to be 25(50%) respondents, the choice of the no is to be 10(20%) respondents, choice of the might be is 08(16%) reactions, choice of the may not be is 04(08%) reacted and fina1 is no progressions 03(6%) respondents are reacted. The present table is apparent that reacted are picked alternative with related issues in the case of the discount under GST system, choice resemble to the choice specialized framework issue in GST entrance is issues concurred that the 10 respondents, financial balances subtleties not icegate framework with this announcement concurred respondents are 10 neither or nor is 10 and data looked for in piecemeal premise with this is articulation 14 respondents are impartial and 08 respondents are concurred, huge endeavors in follow ready for preparing of the case with this announcement 12 respondents are concurred and 08 respondents are unbiased.

FINDINGS OF THE RESEARCH

GST will be simpler to consent to 36% representative state simple in the manufacturing industry. 46% Introduction of the GST in India has influenced interest for the item/administration. 36% worker feel GST rate advance decision components under GST

system get neighborly condition to the business. GSTN return filling entryway be made viable 60% reacted its yes. 50% representative feels that GST causes India to turn into a created nation.

CONCLUSION

It is clear that GST will be fundamentally a circuitous duty that brings the vast majority of the expenses forced on most merchandise and administration on production, deal and utilization of the merchandise and enterprises, under a solitary space at the national level. In current framework, charges are collected independently on products and ventures. The GST is a solidified expense dependent on a uniform pace of assessment fixed for the two merchandise and administration and payable at the last purpose of utilization. Once GST is executed the majority of the present difficulties of this move will be an account of the past. India will turn into a solitary market where products can move unreservedly and there will lesser consistence to manage for business. The advantages of GST will exceed the detriments of GST.

Disentangle, easy to use and straightforward assessment framework is required which can be satisfied by usage represents charge framework which will colligate the vast majority of present circuitous expenses and long haul it will prompt higher yield, greater work openings and GDP by 1-1.5%. GST will give India world class charge framework by snatching distinctive treatment to assembling and administration segment. GST will confront numerous difficulties after its execution and will result to give numerous advantages.

SCOPE FOR FURTHER RESEARCH

The study is limited to few companies under manufacturing industry. The accuracy of the information relies upon the supposition and answer given by the representatives or respondents in the association. Interaction with representatives was constrained on account of their bustling timetable. The reactions from the workers were not sure and their feelings are conceivable from change in different events.

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