

An extensive examination of India's Goods and Services Tax (GST)

Hemant Manwani, Guest Faculty (COMMERCE) in Government College, Kekri, Ajmer

Net (Commerce), Net (Management), M.Phil. (Commerce), M.Com. (BADM), M.Com. (General)

B.Ed. REET, PGDCA, PGDHM, PGDBA

ABSTRACT:

Goods and Services Tax (GST), enforced on national holiday, 2017, is considered a serious taxation reform until date enforced in Republic of India since independence in 1947.

In other words, Goods is levied on the supply of goods and services. Goods and Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. GST is a single domestic indirect tax law for the entire country.

GST was planned to be enforced in Gregorian calendar month 2010, but was postponed due to political problems and conflicting interest of stakeholders. It's a comprehensive tax system that will subsume all taxations of states and central governments and unified economy into a seamless national market. The first objective behind development of GST is to subsume all styles of indirect taxes in Republic of India like Central excise, VAT/Sales Tax, Service tax, etc. and implement one taxation system in Republic of India. The GST primarily based taxation system brings a lot of transparency in taxation system and will increase value rate from 1 Chronicles to twenty and reduces tax stealing and corruption in country.

The paper highlighted the background of the taxation system, the GST idea in conjunction with important operating, comparison of Indian GST taxation system rates with alternative world economies, and conjointly bestowed in-depth coverage concerning benefits to varied sectors of the Indian economy after levying GST and made public some challenges of GST implementation.

KEYWORDS - Goods and services tax (GST), Meaning of Tax & indirect tax, Taxation reforms, Central taxation system, GST Council.

INTRODUCTION:

The Goods and Services Tax (GST) is a **value-added tax** levied on most goods and services sold for domestic consumption. The GST is paid by consumers, but it is remitted to the government by the businesses selling the goods and services.

The word "tax" comes from Latin word "tax are" intending to estimate. A tax isn't a voluntary payment or donation, however enforced contribution, exacted consistent to legislative authority and is

contribution obligatory by the govt., whether or not below the name of toll, tribute, impost, duty, custom, excise, subsidy, aid, supply, or the other name

Taxation was initial obligatory in Ancient Egypt around 3000 B.C.- 2800 B.C. throughout the primary kinsfolk of the previous kingdom. Records indicate from that amount that the sawyer would conduct a biennial tour of the dominion, grouping tax revenues from the individuals. Different information indications square measure entrecote receipts on rock flakes and papyrus.

Taxes square measure the sole means for funding the general public Goods thanks to their inappropriate rating within the market. It will solely be levied by the govt., via funds collected from taxes. It's extremely vital that the taxation system is meant in such associate degree applicable manner that it doesn't cause any kind of market distortions and failures within the economy. The taxation laws ought to be extremely competitive in order that revenue may be raised in an exceedingly extremely economical and effective manner.

GST is known as the Goods and Services Tax. It is an indirect tax which has replaced many indirect taxes in India such as the excise duty, VAT, services tax, etc. The Goods and Service Tax Act was passed in the Parliament on 29th March 2017 and came into effect on 1st July 2017.

A SCENARIO OF THE INDIAN TAXATION SYSTEM BEFORE GST:

Goods and Service Tax (GST) is levied on the supply of goods and services. Goods and Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. GST is a single domestic indirect tax law for the entire country.

In the earlier indirect tax regime, there were many indirect taxes levied by both the state and the center. States mainly collected taxes in the form of Value Added Tax (VAT). Every state had a different set of rules and regulations.

Inter-state sale of goods was taxed by the center. CST (Central State Tax) was applicable in case of inter-state sale of goods. The indirect taxes such as the entertainment tax, octroi and local tax were levied together by state and center. These led to a lot of overlapping of taxes levied by both the state and the center.

For example, when goods were manufactured and sold, excise duty was charged by the center. Over and above the excise duty, VAT was also charged by the state. It led to a tax on tax effect, also known as the cascading effect of taxes.

The following is the list of indirect taxes in the pre-GST regime:

- Central Excise Duty
- Duties of Excise
- Additional Duties of Excise
- Additional Duties of Customs
- Special Additional Duty of Customs
- Cess
- State VAT

- Central Sales Tax
- Purchase Tax
- Luxury Tax
- Entertainment Tax
- Entry Tax
- Taxes on advertisements
- Taxes on lotteries, betting, and gambling
- CGST, SGST, and IGST have replaced all the above taxes.
- However, certain taxes such as the GST levied for the inter-state purchase at a concessional rate of 2% by the issue and utilization of 'Form C' is still prevalent.

Tax policies play a significant role in any country's progress and have an on the spot impact on any country's economy in terms of potency and equity. A decent taxation policy is that that takes care of the whole financial gain distribution and conjointly generates tax revenues in such a fashion for Central and State Governments, which might result in overall profit within the nation's infrastructure, defense, public amenities, people's security, and a country's exports.

The entire framework to impose indirect taxes comes below Constitutional provisions of Asian nation. Article 246, Seventh Schedule provides the proper to Central and State Governments to levy taxes and collect indirect taxes on the idea of products and services transactions. The taxation system varies from manufacturer to manufacturer on purpose of sale or level of imports or exports. Indirect taxation based mostly assortment systems are supported origin, and are designed to impose tax and collect constant at the event of happening of any dutiable activity.

The Figure one depicts a tabular illustration of Indian indirect taxation system as per Article 246 of the Indian Constitution System. The subsequent Table one provides a tabular illustration of taxes obligatory and picked up by Central and State Governments of Asian nation.

LITERATURE REVIEW:

John Mathai Committee (1953): The Taxation enquiry commission was appointed by the Government of Asian nation on Gregorian calendar month one 1st1953 beneath the position of John Mathai. The term of reference of commission were to look at the incidence & suitability of Central, State & native Taxation on various categories of individuals & specially with relation to (a) Modification needed within the present system of Taxation and (b) contemporary Avenue of Taxation. The committee created several recommendations to the govt.

Nicholas Kaldor Committee (1956): British economic expert Nicholas Kaldor dispensed, on the request of the government of Asian nation from Gregorian calendar month to March 1956 a review of Indian legal system particularly with relevancy personal & business Taxation. The committee created

the one 1st systematic estimate of Income evasion in Asian nation & suggested in favor of wealth Tax, financial gain Tax, tax & a Personal Expenditure Tax.

L.K Jha Committee (1976): The indirect Taxation enquiry committee was established by the government of Asian nation on July nineteen, 1976 beneath the position of Sri. L.K Jha to review the present structure of Indian revenue enhancement system. The committee undertook a comprehensive study of the incidence of Indian Indirect Taxes, the matter of Multiplicity of rates etc. and suggested a group of four Excise rate, introduction useful extra Tax (VAT) at the producing stage, referred to as MANVAT to tackle the drawback of cascading impact of Excise Taxation.

Kelkar Committee (2002): The direct and revenue enhancement reform committee was established by the government of Asian nation in July 2002 beneath the position of Dr. Vijay L. kelkar. The key objectives of the committee were to suggest live for simplification & rationalization of Direct & Indirect Taxes.

Standing committee on tax code Bill (2010): Revenue enhancement in Asian nation is ruled by the Income Tax Act 1961 & this Act has become terribly previous. It has been amended & changed persistently since 1961. This has created the Act sophisticated & tough to interpret, resulting in several dispute & court cases. The govt wanted to own a contemporary Tax code in consonance with the requirements of modern economy.

Expert committee on Journal opposed turning away rule (GAAR) 2012: In July 2012 the Prime Minister Manmohan Singh set up associate degree skilled committee beneath the position of Dr. Parthasarathi Shome. The terms of reference of the committee were to receive comments from stakeholders & General Public on the draft of GAAR tips that are printed by the govt on its website & nail down the GAAR tips.

RESEARCH METHODOLOGY:

This paper is predicated on explorative analysis technique and knowledge cited during this paper were collected via secondary sources accessible like applied math knowledge accessible on numerous websites of Indian Government like Finance Ministry (finmin.gov.in), GST Council (gstcouncil.gov.in), GST Council Archives (gstindia.com), and many more; literature review from journal papers; annual reports; newspaper reports; and wide assortment of magazine primarily based articles on GST. supported the analysis of on top of mentioned knowledge assortment sources, the objectives of the study square measure outlined and analysis style is written that is extremely descriptive in nature.

The researchers used an exploratory research technique based on past literature from respective journals, annual report, newspaper & magazine covering wide collection of academic literature on Good & Service according to the objective of the study the research design is of the descriptive in nature. Available secondary data was extensively used for the study. Center and state level are being subsumed into GST Keeping in mind the federal structure of India, there will be two components of GST

Central GST (CGST) and State GST (SGST). Both Centre and States will simultaneously levy GST across the value chain. Tax will be levied on every supply of goods and services. Centre would levy and collect Central Goods and Services Tax (CGST), and States would levy and collect the State Goods and Services Tax (SGST) on all transactions within a State. The input tax credit of CGST would be available for discharging the CGS Liability on the output at each stage. Similarly, the credit of SGST paid on inputs would be allowed for paying the SGST on output. No cross utilization of credit would be permitted.

OBJECTIVES OF THE PERFORMED RESEARCH:

The following primary goals have guided the research's undertaking and presentation:

- To get a thorough knowledge growth of the GST taxation system.
- Having a thorough understanding of the new taxation system, the Goods and Services Tax (GST) that was implemented in India.
- Recognizing the components of the GST and how it differs from India's current taxes structure.
- To assess the benefits and difficulties of the GST, to assess the prospects for taxing of different goods and services in India, and to provide data for upcoming study on the GST-based taxation.

SCOPE OF THE STUDY:

This essay offers a thorough analysis of how the GST tax is being implemented across the nation's various industries. After it is implemented, the GST will bring tax rate uniformity and fix several problems with the indirect taxation component of the Indian tax system. A significant portion of the Indian economy would undoubtedly benefit greatly from the Good and Services Tax.

STATUS OF THE GOODS AND SERVICES TAX (GST):

(1).Need for GST- product and Services Tax:

As per the reports of Task Force on product and Services Tax (2009), the Indian taxation system LED to misallocation of resources and lower productivity in terms of economic process, international trade, and overall development of the Indian economy. Therefore, there was Associate in Nursing nascent ought to replace the prevailing legal system with a replacement engine of taxation of products and services to realize the subsequent objectives (Roy chowdhury, 2012)

- (a) The tax incidence fell primarily on domestic consumption.
- (b) The improvement of potency and equity of the Indian system is desired.
- (c) There ought to be no export of taxes across the heavy jurisdiction.
- (d) The Indian market ought to be brought below one umbrella of global organization.
- (e) Enhancement to the explanation for cooperative political orientation.

(2). Introduction to the products and Services Tax (GST) :

New Article 366 (12A) of the Asian nation Constitution (GST India.com, 2016) outlined product and Services Tax (GST) to mean any tax on offer of products or services or each except taxes on the availability of alcoholic liquor for human consumption. New Article 366(26A) defines service to mean something apart from product. Existing Article 366(12) defines product to incorporate all materials, commodities, and articles.

As per the govt, the products and Services Tax (GST) is thought to be a 'Reform' instead of modification within the existing Indian taxation system to arranged all backdoors and cons of the indirect taxation system. Asian nation was one in all the 123 countries within the world following the VAT taxation system. VAT was designed and introduced on Gregorian calendar month seventeen, 2005 at the Centre and State levels by minister of finance P. Chidambaram. VAT replaced Central Excise Duty Taxation at the national level and nuisance tax System at the state level, transferal major reform within the taxation system.

Goods and Services Tax (GST) was planned in 2014 to be enforced with impact from (w.e.f) Gregorian calendar month 2016. The GST implementation is "dual" in nature One element is enforced by Centre (CGST) and another element by State (SGST). The bottom of tax would be a similar by Centre and State governments. GST came into impact in Asian nation on legal holiday, 2017. With some major modifications, the GST would currently have 3 prime models:

- (i) Central GST: GST to be levied by the Centre.
- (ii) State GST: GST to be levied by the States.
- (iii) Dual GST: GST to be levied by the Centre and also the States at the same time.

GST is thought to be a comprehensive and one legal system on manufacture, sale, and consumption of products and services at the national level. As GST is enforced, all different taxes are interrupted. There's currently one tax, that too at the national level, strictly below the management of the Central Government. Under GST, there's one tax for each product and services that could be a clear program and this can improvise collections of tax. it might additionally result in a transparent system and get rid of tax based mostly stealing and corruption at the national level. GST being a friendly taxation system for the company sector can give easiness in tax policies, cut back inflation levels, and create the system a lot of clear.

(3) Importance of the GST Taxation System:

Trade, Government, and Consumer: GST can overcome numerous problems with development via bigger interactions between VAT/GST systems besides overcoming the potential risks of double taxation and fortuitous non-taxation systems. GST can lay a robust foundation of assembling tax at early stage valuable addition. Each business/tax money dealer would be a locality of dominant and assembling the tax and remitting the proportion of tax appreciate its margin. GST can thereby flow through the business to tax supplies created to the ultimate shopper.

GST Reforms can play an important role for trade, government, and customers within the following manner:

(i) Trade: so as to harmonize trade and convey important reforms to spice up up development,

GST can act as a stepping stone for the subsequent parameters:

- (a) Multiplicity of taxes are going to be reduced,
- (b) Tax neutrality, particularly for exports Goods,
- (c) Development of one nation or one common economic market,
- (d) Less complicated tax with fewer rates and exemptions,
- (e) Effectiveness in reducing value for domestic industries.

(ii) The Government: GST guarantees plenty for clear operating system for the govt within the following manner:

- (a) Simple and straightforward taxation system - one common tax across the country.
- (b) Assets broadening,
- (c) Nice enhancements towards collections of revenues.
- (d) Resource utilization would be more practical.
- (e) Investments out of savings by customers - because of mitigation of cascading result that contributes to extend in convenience of funds out of savings of client - which can be used for development.

(iii) The Consumer: For a traditional Indian national, GST guarantees plenty in terms of higher taxation system as follows:

- (a) Reduction within the value of products and services because of important elimination of cascading result on taxes,
- (b) Increase in home financial gain and buying power ,
- (c) Increase in savings of individual,
- (d) High increase towards investment potential.

(4) GST Council (GST Council, 2017):

So as to implement GST taxation effectively in Asian country, the Constitutional (122nd change Bill) was introduced and gone by Rajya Sabha on August three, 2016 and by Lok Sabha on August eight, 2016. The GST council was framed formally on Sept eight, 2016 when clearance from the Honorable President of Asian country. As per Article 279A (1) of Amended Constitution, the GST Council was created by the President at intervals sixty days of the commencement of Article 279A. The GST Council includes of the subsequent members: (a) Union Finance Minister- presiding officer,

(b) The Union Minister of State, In - Charge Revenue of Finance - Member, (c) The Minister in-Charge of Taxation or the other minister appointed by every regime - Members.

The GST Council was setup to perform the subsequent duties:

- (a) Taxes, surcharges, cess of Central and States which can be integrated in GST,
- (b) Goods and services to be exempted from GST,
- (c) Interstate commerce -IGST – distribution between State and Central governments,
- (d) Registration threshold limit for GST,
- (e) GST floor rates,
- (f) Calamities special rates,
- (g) Provision with reference to special class rates, particularly North- Japanese states.

(5) GST Models:

Considering the importance of taxation reforms and alternative countries' primarily based GST implementations, the subsequent are the varied GST models that are designed and projected by consultants for victorious implementation of GST:

- (i) The Kelkar - Shah of Iran Model
- (ii) The Bagchi - Poddar Model
- (iii) The Australian Model
- (iv) The Canadian Model

✓ **The Kelkar - Shah of Iran Model:**

It's supported "Grand Bargain" to merge varied taxes like Central Excise, Service Tax, and VAT into one common tax. In line with the model, GST are often enforced as per the subsequent four stages:

Stage 1: Establishing information

Technology systems.

Stage 2: Building Central GST.

Stage 3: Political effort of agreeing on "Grand Bargain".

Stage 4: Interaction with States.

✓ **The Bagchi - Poddar Model:**

It's like the Kelkar - Shah of Iran Model that envisions the mix of Central Excise, Service Tax, and VAT into one common umbrella of VAT. The distinction between Kelkar-Shah and Bagchi-Poddar model is that Kelkar- Shah of Iran model proposes collecting at Central and State levels, whereas the Bagchi-Poddar model stresses solely on the Centre. The Kelkar - Shah of Iran model is just like the Canadian Model, whereas the Bagchi - Poddar Model is just like the Quebec model.

✓ **Australian Model:**

The Australian GST model is federal tax collected by the Central government so distributed to the government. However as Asian nation could be a heterogeneous country, this model isn't applicable in Asian nation.

✓ **Canadian Model:**

The GST in North American nation is twin between the Centre and therefore the States and has 3 varieties: Federal GST and provincial retail sales taxes (PST) administered one by one - followed by the most important majority, Joint federal and provincial VATs administered federally (Harmonious nuisance tax - HST), Separate federal and provincial VAT administered provincially (QST) - just for Quebec because it is sort of a breakaway province.

✓ **GST Models:**

Adopted by Foreign Countries: Among varied countries that have adopted GST, France was the primary country to adopt GST within the year 1960.

IMPACT OF GST ON THE INDIAN ECONOMY:

BLESSINGS AND CHALLENGES OF GST IMPLEMENTATION

(1) IMPACT OF GST ON THE INDIAN ECONOMY:

GST can impact the taxation system of the Indian economy. It'll improve the country's value quantitative relation and additionally management inflation to a precise extent. However, the reform can chiefly be advantageous to the producing trade, however can build some things difficult for the service sector trade.

GST is predicted to boost the value growth from 1 Chronicles to twenty, however these figures will solely be analyzed when no-hit implementation. Some countries have round-faced a mixed response in growth like New Sjaelland saw the next value as compared to countries like China, Thailand, Australia, and Canada (Shokeen, Banwari, & Singh, 2017).

The GST rate is enforced in varied slabs like five-hitter, 12%, 18%, and 28%, {which can/which can/which is able to} mechanically give nice tax increments to the Govt. and also the producing sector will face huge growth with reduction in charge per unit. There's positively one thing sensible for everybody. Varied unorganized sectors that fancy the price advantage adequate to charge per unit which is able to be brought underneath GST. This can build varied sectors like Hardware, Paint, physics etc. underneath the tax block. GST needs everything to be planned meticulously for organized rate of taxation. There are still several sectors that ar to be mentioned underneath GST and this needs correct coming up with. For the someone and totally different firms, the gathering of Central and State taxes are done at purpose of your time once sales originate, each parts are charged on producing prices and value of the Goods can downgrade and consumption can thereby increase (Shokeen et al.,2017).

(2) IMPACT OF GST ON VARIED SECTORS:

Goods and Services Tax can unite the Indian economy into one EEC underneath one umbrella of taxation rates, resulting in easiness of beginning and doing businesses, resulting in increase in savings and price reduction among varied sectors. Some industries are sceptered by GST attributable to reduction in tax rates, whereas some can lose attributable to higher rate of GST interests.

In this section, we have a tendency to discuss varied sectors and elaborate the impact of GST on them:

- **IT Companies:** GST can enable a lot of implementation of digital systems and services. GST can increase the speed of tax from fourteen -15% to eighteen, which is able to increase the price of electronic product like mobile phones, laptops, etc.

- **FMCG Industry:** GST can have a major impact on the FMCG sector. Some food things are exempted underneath GST like grains and cereals, milk, meat, fish, fruits and vegetables, candy etc. Before GST, FMCG firms paid 24- twenty fifth tax together with Excise Duty etc. With GST, the speed of come would be 17-19% resulting in robust impact in production and consumption.
- **Online Shopping:** With the introduction of GST, varied Ecommerce firms can face a lot of burden of labor in rate of filling taxes and price are inflated.
- **Telecom Sector:** With the present VAT charges of V-day being replaced by 18% GST rate, the value of mobile line of work, SMS, and broadband services would be wedged. This can have a negative impact for giant telecommunication giants like Airtel, Vodafone, Idea, etc.
- **Automobiles:** GST can give reduction on on-road value of vehicles to gamma hydroxyl butyrate by V-day as per the most recent report. Lower costs mean varied automobile firms will improve volumes. And sales and have tremendous opportunities for growth in Republic of India.
- **Small Scale Enterprises:** There are 3 categories:
 - (a) Below threshold, needn't register for GST,
 - (b) Between threshold and composition turnovers can have the choice to pay a Turnover primarily based tax or choose to be part of the GST regime,
 - (c) Higher than strength, are at intervals the GST framework. Makers and traders can Pay less tax when GST Implementation.
- **Entertainment:** With GST, taxes will do down by two - four-dimensional, however the speed of tax for cinema lovers are inflated. GST can shortly comprehend with demands and produce best for enhancing up the film industry's business.

(3) CHALLENGES OF GST IMPLEMENTATION:

The following are a number of the key challenges for GST implementation in India:

Nature of Taxes: In Republic of India, there are varied taxes like Central Excise, VAT, CESS, and different state level taxes which is able to all be removed and are available underneath one tax, that is, GST, however still several states and union territories produce other taxes out from GST that needs to be worked upon.

Types of GST: As GST would be of 2 varieties: Central GST and State GST and additional division is needed on the premise of utmost necessity and property primarily based like would like, location, geography, and resources that needs to be worked upon.

Rates of Tax: Still the charge per unit isn't absolutely finalized and much a lot of needs to be worked upon considering the quality of living of individuals, etc.

Tax Management and Technology Infrastructure: its utmost necessary that correct management of tax and infrastructure is needed to implement correct policies and plans.

LIMITATIONS OF THE STUDY AND SCOPE FOR FUTURE RESEARCH:

The following are the restrictions of the study:

(a) GST continues to be in maturity section, thus tax reforms will occur from time to time via GST council conferences concerning mop up of tax rates and even imposition of latest rates and even deduction of existing rates,

(b) Most of the info cited within the paper was with speculation beta in nature as GST conferences are going and still, a great deal additional has to be done,

(c) Final conclusions might vary considering completely different perceptions.

After GST implementation, there's emerging demand of contemporary technology primarily based infrastructure like GSTNET for in observance of taxation system still because the GST Council ought to often conduct conferences for amendment in tax reflections. These areas will be coated by researchers in future studies.

CONCLUSION:

Primarily, the thought of GST was introduced and projected in Bharat some years back, however implementation has been done by Indian government below the in a position leadership of Prime Minister Shri Narendra Modi on Dominion Day, 2017. The new government was in sturdy favor for the implementation of GST in Bharat by seeing several positive implications as mentioned on top of within the paper. All sectors in India- producing, service, telecom, automobile and tiny SMEs can bear the impact of GST. One in all the most important taxation reforms- GST can bind the whole nation below one taxation system rate. As forecasted by consultants, GST can improvise tax collections and accelerate India's economic development and break all tax barriers between Central and State Governments. No doubt, GST can provide Bharat clear} and transparent taxation system, however it's additionally encircled by varied challenges as mentioned during this paper. There's would like for additional analytical primarily based analysis for roaring implementation.

REFERENCES:

- Central Board of Excise and Customs, Ministry of Finance. (2017). Revised GST ratification goods Retrieved from http://www.cbec.gov.in/resources/htdocs-cbec/gst/gst_rates_approved%20_by_gst_council%20_11.06.2017.pdf
- Goods and Services Tax Council. (2017). Retrieved from <http://www.gstcouncil.gov.in/GST India.com> (2016, March 21). BasicconceptsofGST(Part-13)– Constitutional amendment for GST. Retrieved from <http://www.gstindia.com/basic-concepts-of-gst-part-13-constitutional-amendment-for-gst/>
- Adhana, D.K. (2015). Goods and services tax (GST): A panacea for Indian economy. *International Journal of Engineering & Management Research*, 5 (4), 332 - 338.
- Central Board of Excise and Customs, Ministry of Finance. (2017). Revised GST ratification goods. Retrieved from http://www.cbec.gov.in/resources/htdocs-cbec/gst/gst_rates_approved%20_by_gst_council%20_11.06.2017.pdf
- Jain, A. (2013). An empirical analysis on goods and service tax in India: Possible impacts, implications and policies. *International Journal of Reviews, Surveys and Research (IJRSR)*, 2(1). Retrieved from

- <https://www.ijrsr.com/January2013/5.pdf>Jain, J. K. (n.d.). Goods and service tax. Retrieved from <https://www.caclubindia.com/articles/goods-and-st-basics-25424.Asp>
- Chakraborty, P., & Rao, P.K. (2010, January 2). Goods and service tax in India: An assessment of the base. *Economic and Political Weekly*, 45(1), 49-54.
 - Kelkar. (2009, July 01). A tax for economic growth. Retrieved from <http://www.livemint.com/Opinion/S0h1Nhimkh19OhAiYwnbYJ/A-tax-for-economic-growth.html>
 - Panda, A., & Patel, A. (2010). The impact of GST (goods and service tax) on the Indian tax scene. DOI: <https://dx.doi.org/10.2139/ssrn.1868621>
 - Poddar, S. Ahmad, E. (2009). GST reforms and intergovernmental consideration in India (Working Paper No. 1/2009-DEA).