Journal of Advances and Scholarly Researches in Allied Education
Vol. 19, Issue No. 4, July-2022, ISSN 2230-7540

GST- A Journey of continuous reforms in the Indian Indirect Taxation system

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Abstract - The implementation of the Goods and Services Tax (GST) in India is a remarkable move in the field of indirect tax reforms. With the amalgamation of the majority of Central and State taxes into an exclusive single tax, GST eliminates the detrimental effects of cascading and double taxation and paves the way for a single common national market. Introduction of GST makes Indian products competitive both in the domestic and international markets owing to the full neutralization of input taxes across the value chain of production and distribution. Being transparent, it is easier to administer a shift from a rather informal to formal economy. This paper presents an overview of the journey of GST implementation in India and examines its effect on the Indian economy.

Keywords - Cascading effect, GST, Indirect tax, Tax reforms, Indian economy.

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INTRODUCTION

The Directive Principles of State Policy articulates India as a welfare state i.e., a form of government in which the state safeguards and aids the economic and social well-being of its citizens, based upon the principles of equal opportunity, equitable distribution of wealth, and collective responsibility of security of the public. For this purpose, the government needs to secure funds which are collected by levying taxes on the citizens. The tax revenue generated is utilized in delivering services like national security, infrastructure, subsidies, welfare schemes and also in undertaking various projects to boost the economy of the country and raise living standard of its citizens etc. Thus, taxes are an essential fiscal policy tool for India and the authority to collect tax lies on the government of that country. Article246 of the Indian Constitution distributes legislative powers including taxation, between the Parliament of India and the State Legislature.

Taxation is the medium of the government to impose and collect tax from the individuals and business entities. From income tax (direct tax) to goods and services tax (indirect tax), taxation applies at all levels. In India, this authority to levy tax is distributed between the centre and the state governments by the Indian constitution under Article 246. One important restriction on this power is Article 265 which quotes "No tax shall be levied or collected except by the authority of law". Therefore, each tax levied or collected has to be backed by an enabling law, passed either by the Parliament or the State Legislature.

Contrary to the belief that taxes on income and wealth are of recent origin, there is enough evidence to show that taxes on income in some form or the other were levied even in primitive communities (Prajapati, 2014). In India, the tradition of taxation has been in force from ancient times. References can be found in many prehistoric books like 'Manu Smriti' and ' Arthshastra'. It is commendable how the present taxation system is similar to the ancient taxation system in many ways. Kautilya's Arthshastra articulates a number of rates for different goods and services and also mentions a number of special levies and surcharges. There was a perfect blend of direct taxes with indirect taxes which were varied in nature. The ancient theory of taxation is of immense importance from the constitutional point of view. As per Hindu beliefs, these taxes were regarded as wages of the king for the service of administration.(Prajapati, 2014). Most of the taxes in Prehistoric India were extremely productive and there existed a perfect blend of direct taxes with indirect taxes along with adaptability in the tax system. The tax-structure was broad based and covered majority of the people within its ambit. "The taxes were varied and the large variety of taxes reflected the life of a large and composite population" Sarkar, B. K. (1921)

The Mughal rule brought changes in the Indian taxation system by making it more homogenous in structure and collection. At the time of British Raj, India witnessed some exceptional changes in the whole system of taxation. Though they gave to the British government and its exchequer, there were modern and scientific systems of taxation. Prior to liberalisation of the Indian economy, India's indirect tax regime suffered various issues like the high rates of customs and excise duties and numerous exemptions resulting in erosion of the narrow tax base of the country, high rate of tax evasions etc.

Implementation of Goods and Services Tax (GST) in India is considered a 'Reform' rather than a mere amendment in the indirect taxation system. The introduction of GST is a major economic reform in the country (Neha & Manpreet, 2014). The concept of Goods and Services Tax has already been implemented in many nations. One of the very first countries to introduce GST was France in 1954. Till now, more than 150 countries have adopted GST, including Canada, New Zealand, and Australia. The single GST has replaced numerous taxes and levies including services tax, central excise duty, additional customs duty, surcharges, state-level value added tax and Octroi

Prior to implementation of GST, there was a burden of "tax on tax" in the Central excise duty of the Government of India and the sales tax system of the State Governments. Introducing Central VAT (CENVAT) removed this cascading burden of tax to an extent by enabling a mechanism of "set off" for tax paid on inputs and services up to the stage of production, and was an improvement over the pre-existing Central excise duty.

The replacement of the Central excise duty by the Central Value Added Tax(CENVAT) and sales tax system of the State governments by the VAT marked a major mile stone in the process of reforming the indirect taxes in India (Vasanthagopal, 2011). Similarly, the introduction of VAT in the States removed the cascading effect by providing set-off for tax paid on inputs along with tax paid on previous purchases and was also an improvement over the previous sales tax regime. But both the CENVAT and the State VAT had certain limitations. CENVAT was not extended to include chain of value addition in the distributive trade below the stage of production. It also did not include several Central taxes, such as Additional Excise Duties, Additional Customs Duty, Surcharges etc. in the overall framework of CENVAT, therefore the benefits of comprehensive input tax and service tax set-off were out of the reach of manufacturers/ dealers. The introduction of GST not only includes comprehensively more indirect Central taxes and integrates goods and services taxes for set-off relief, but also captures certain value addition in the distributive trade. Similarly, in the State-level VAT scheme, the load of CENVAT on the goods was not removed and the cascading effect of that part of tax burden remained unrelieved. Moreover, there were several taxes in the States, such as, Luxury Tax, Entertainment Tax, etc. which were not subsumed in the VAT.

Further, there was zero integration of VAT on goods with tax on services at the State level with removal of ripple effect of service tax. In addition, although the burden of Central Sales Tax (CST) on inter-State movement of goods was lowered due to reduction of CST rate from 4% to 2%, the burden was not fully removed. By introduction of GST at the State level, the added burden of CENVAT and services tax is majorly removed and a continuous set-off chain from the original producer's point and service provider's point up to the retailer's level is established which would eliminate the burden of all cascading effects, including the burden of CENVAT and service tax. Also, major Central and State taxes are subsumed into GST thereby reducing the multiplicity of taxes, and thus bringing down the compliance cost. Thus, GST is not simply VAT plus service tax, but a major upgradation over the previous system of VAT and services tax – a justified step forward.

REVIEW OF LITERATURE

Rao et al. (2006) in the study "Trends and Issue in Tax Policy and Reform in India" emphasised on revising the subnational tax system in order to achieve the principles of a common market for the whole country focusing on the reform in tax administration by emphasizing on the need to minimize exemptions and concessions to services sector industries, and eliminating discretion and selectivity in tax policy and administration. Due to the factors like the size of difficulties in readjusting reforms posed by institutional constraints, the Indian tax reform experience can be a useful lesson for many countries.

The study titled "Goods and Service Tax Reforms and Intergovernmental Consideration in India" by **Ehtisham Ahmed and Satya Poddar (2009**) concluded that indirect tax reform in the country will provide a simpler and transparent tax system thereby resulting in an increase in output and productivity of the Indian economy. The study further emphasised on the benefits of GST being critically dependent upon the implementation of the GST structure.

The Empowered Committee of Finance Ministers in The First Discussion Paper (2009) suggested on considering the administrative issues that will arise in framing the GST model in a federal system in order to have a harmonious rate structure. The committee also discussed about an appropriate mechanism binding on the Centre as well as the states which can be achieved by making appropriate Constitutional Amendments. The implementation of GST will provide solace to industry, trade, agriculture and consumers by a more comprehensive and wide coverage of input tax and service tax setoff, subsuming of numerous taxes in the GST and phasing out of CST.

The Report of the Task Force on **Goods and Services Tax (2009)** constituted by The Thirteenth Finance Commission recognised the importance of a well-structured destination-based value tax on all goods and services in order to eliminate distortions and taxing consumption, further suggesting on full digitalisation of the compliance and administrative system. The report further recommended the central government to provide the state governments with a sum of Rs 30,000 crores over the next five years as a compensation to the states in case of any revenue loss. The report stated that introduction of GST will have an indirect positive impact on direct tax collections as the single and low rate of tax will leave little incentive for the producers and the distributors to evade their turnover. Further, given the fact that GST will trigger an increase in the GDP, this in turn would yield higher revenues even at existing levels of compliance. Another important source of gain for the Government would be the savings on account of reduction in the price levels of a majority of goods and services consumed by the Government.

The study titled,"GST in India: A Big Leap in the Indirect Taxation System" by (**Vasanthagopal, 2011)** examined that switching to a seamless GST system from the current complicated and confusing indirect tax system in India will be a positive step in creating a boom in the Indian economy. He also concluded that the success of GST implementation will lead to its recognition and acceptance by more than 130 countries in the world.

Nitin Kumar (2014) in his study "Goods and Service Tax- A Way Forward" suggested that the introduction of GST in India will remove the economic distortion faced by the present indirect tax system and is also expected to encourage a rather neutral tax structure which will not be dependent upon geographical locations.

Pinki, Supriya Kamma and Richa Verma (2014) studied, "Goods and Service Tax- Panacea for Indirect Tax System in India" and advocated that the Indian government is positive towards implementation of GST which is not only beneficial from the administrative point of view but for the consumers as well , provided its implementation is backed by strong IT infrastructure in the country.

Agogo Mawuli (2014) in his study "Goods and Service Tax-An Appraisal" propounded that not only the implementation of GST will adversely affect the low-income countries but also it does not provide broad based growth to the poor countries.

Sehrawat and Dhandha (2015) in the study titled " GST in India: A key Tax Reform" used descriptive type research design to submit that after GST reform, VAT will be subsumed along with surcharge and cess due to which state governments will face revenue loss for sure and thus will become more dependent on finance commission for tax devolution which at present is 42%**.** The study also submitted that implementation of GST will give India a world renowned indirect tax system but all this will be directly dependent upon its rational design and timely implementation.

The report of the **PHD Chamber of Commerce and Industry (2016)** suggested to fix the standard rate of GST at 18% with a slab of lower (2-4%) and median GST (12%) rates and to gradually increase it over the next successive years. The report further recommended that the implementation of GST will promote ease of doing businesses along with decrease in transaction cost which in turn will positively affect the manufacturing of goods and supply of services in the country.

The study of Morris et al. (2017) on the topic 'Impact of Proposed GST on the Consumer Price Index in India' indicated that the impact of inflation towards this indirect tax structure in the country is expected to be 0.6% on an average. It further focused that the Housing, transport and communication sectors will experience price increase, whereas FMCG and health care are expected to face price decline and the price of goods and services consumed by high income groups with significant exposure to luxury and sin goods will be highly affected.

Lourdunathan F and Xavier P (2017) in their study titled "A study on implementation of goods and services tax (GST) in India: Prospectus and challenges" use exploratory research techniques to submit that GST implementation will remove tax barriers across the country thus making India a common market resulting in an efficient increase in scale of production and will enhance efficiency in the supply chain. The study also concluded that electronic processing of tax returns, refund and tax payments through 'GSTNET' without any sort of arbitration, and will also reduce corruption and tax evasion. Built-in check on business transactions by seamless credit and return processing will result in a reduction of black money generation. Efficient formulation of GST will lead to gain in revenue for the Centre and States both due to widening of tax base and improvement in tax compliance.

In the study conducted by **Bhatacharya (2017)** titled "Evaluation and implementation of GST in Indian growth" it was indicated that the introduction of GST will result in a coherent tax system which in turn will remove most of the indirect taxes leading to higher output, more employment avenues and increase the GDP by 1-1.5% in the long run. It was also studied that GST can be used as an efficient fiscal policy management tool by the policymakers and its execution will decline the cost of doing business thus making the domestic products competitive in local as well as international markets.

Ehtisham Ahmed and Satya Poddar (2009) focused on increase in productivity of the Indian economy due to implementation of a much simpler and transparent tax system. The Empowered Committee of Finance Ministers in The First Discussion Ehtisham Ahmed and Satya Poddar (2009) emphasized the need of an appropriate mechanism binding on the Centre as well as the states and the need of making appropriate Constitutional Amendments whereas the Thirteenth Finance Commisision's Task Force Report (2009) recommended the central government to compensate the states for the next five years in case they suffer any revenue loss due to GST implementation. Morris et al. (2017) and Bhatacharya (2017) studied the impact of GST implementation on various sectors of the economy and how it can enhance fiscal policy management. Sehrawat and Dhandha (2015) focused on how GST can give India a prominent tax system dependent upon its rationale design and timely implementation. In the view of Lourdunathan F and Xavier P (2017) the idea of seamless credit and return processing will slow down the scope of generation of black money in the economy.

JOURNEY OF INDIRECT TAXATION REFORMS IN INDIA

An important reason for tax reform in any developing economy is the need to establish a tax system to meet international competition. In India, reforms in the tax system have undergone noteworthy changes over the years keeping with the changing perception of the role of the government. (Rao, 2000). At the time of adoption of the Indian Constitution, indirect tax system used to be a destination-based regime which lacked the required structure to deal with interstate transactions resulting in compliance related issues. In the light of the issues which aroused from the Constitutional allocation of tax powers, the Taxation Enquiry Commission (1953-54) headed by John Mithai was formed which recommended introducing Central Sales Tax on interstate sale of goods. This tax was made applicable exclusively on sales and not on consignment or branch transfers across state borders. The report submitted by the Indirect Taxation Enquiry Committee (1977-78) headed by L.K. Jha is the first report that focused on the need for the comprehensive value-added system- 'from the stage of production to the stage of retail'. Recognising the degrading budgetary position of the country and the requirement to make changes in the taxation system modified system of Value-Added Tax (MODVAT) was introduced in 1986 and in order to rationalize the custom duties, the harmonized system (HS) of classifying goods was also introduced.

In the context of the crisis faced by the Indian economy in the year 1991, the Government appointed a Tax Reforms Committee under Prof Raja Chelliah which came up with its reports in the year 1991, 1992 and 1993 suggesting reduction in the corporate tax rates and the cost of imported goods and services, lowering customs duties, simplifying the excise duties and its integration with a Value-Added Tax (VAT) system, bringing the services sector in the tax net within a VAT system, broadening of the tax base, building a tax information and computerization and improving the standard of tax administration. On the recommendation of the committee, Service Tax was introduced in India on 1ST July,1994 on three services namely Telephone Services, Non- Life Insurance Services and Stock Brokers' Services. Over the years a range of services were included in this net and the total number reached 119 in the year 2012 when negative- list based taxation services were introduced.

In the year 2000, the Prime Minister Shri Atal Bihari Vajpayee started discussion on introduction of an extensive Goods and Services Tax in the country by setting up an Empowered Committee of state finance ministers which was assigned the duty of designing the model of GST and the IT back-end preparedness for its effective rollout. It was regarded as a major advancement over the already existing central excise duty at the national level and the system of sales tax at the state level. In order to simplify and ratify the direct and indirect taxes, the government set up the Vijay Kelkar Committee in the year 2002 which noted that though the Indian indirect tax policy has been gradually escalating in the direction of VAT principle since 1986, the present day system of taxation of goods and services suffers from many problems and suggested an absolute Goods and Services Tax (GST) based on VAT principle.

A proposal to set forth a national level Goods and Services Tax (GST) by April 1, 2010 was discussed in the Budget Speech for the financial year 2006-07. The proposal involved reforming and modernising not only indirect taxes imposed by the Centre but also the States and the responsibility of preparing a design and blue print for the implementation of GST was assigned to the Empowered Committee of State Finance Ministers (EC). On 30th April, 2008, the committee sent the report "A Model and Roadmap for Goods and Services Tax (GST) in India" and decided to adopt a two-rate structure –a lower rate for necessary items and goods of basic importance and a standard rate for goods in general. recommending the structure and design of GST to the government (Delhi, 2009).

Based on inputs from Government of India and States, The Empowered Committee released its First Discussion Paper on Goods and Services Tax in India on the 10th of November, 2009 in order to have a discussion and obtain inputs from all stakeholders.(Sharma et al., 2016). A dual level GST model was proposed by the EC. A Working Group consisting of officers from Central as well as State Government was constituted which was further divided into three Sub-Working Groups to act separately on draft legislations needed for GST, the process to be adopted in GST regime and IT infrastructure development needed for smooth functioning of proposed GST. Also, an Empowered Group for development of IT Systems essential for Goods and Services Tax regime has been set up under the chairmanship of Dr. Nandan Nilekani.

Then in March 2011 The constitution 115th amendment bill introduced in Lok Sabha for levy of GST on all goods or services except for the specified goods. Constitution Amendment Bill to enable roll out of GST was also presented in the Parliament. The constitution 122th amendment bill passed in Lok Sabha for levy of GST in December 2014 but in August 2015, the Government failed to win the support of Opposition to pass the bill in the Rajya Sabha which was later passed with two third majority in the year 2016.On September 23, 2016, Goods and Services Tax Network (GSTN) was formed, which is an online network designed to solve the problems and questions of consumers and businessmen.

In 2017, the government introduced four categories of GST bills, including Central Goods and Services Tax (CGST) State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Union Territories Goods and Services Tax (UTGST).

A special session of Parliament was convened on June 30,2017 to roll out Goods and Services Tax from midnight of July 1, 2017.

The implementation of GST has given a positive notion in 150 countries across the world and it will have a positive impact on the economy of India. (Neha & Manpreet, 2014). It is perhaps the biggest indirect tax reform in the country and the efforts made by all the stake holders, including the Central Government, the State Governments, , Goods and Services Tax Network (GSTN), and the businesses which were ready, that made it possible is commendable.(Sharma et al., 2016)

Goods and Services Tax (GST) is a tax on goods and services with comprehensive and continuous link of set-off benefits from the producer's to service provider's point up to the retailer's level. Fundamentally, it is a tax only on value addition at each stage in which supplier is permitted to set-off at each stage through a tax credit mechanism, the GST paid on the purchase of goods and services .The final consumer thus hold up only the GST charged by the last dealer in the supply chain, availing set-off benefits at all the previous stages.

GST STRUCTURE IN INDIA

In India, the Goods and Services Tax is implemented at two levels – the Central GST (CGST) and the State GST (SGST). This is called as the dual GST system. Both Centre and States will concurrently levy GST across the value chain. At Present, GST slabs are pegged at 0%, 5%, 12%, 18% & 28%, depending upon the good/ service offered by the entity. Petroleum products which fetch a large portion of revenue are kept out of the bounds of GST. They are still taxed by the Indian government under Central Excise Act, 1944 and by the State under VAT Acts of respective states. Alcohol too is taxed only by the states under the Excise Acts of the particular states. Tobacco was not taxed under GST at the time of implementation but soon it was brought under the purview of GST under the highest tax rate slab which is 14% CGST and 14% SGST. For the successful implementation of GST in the country, the Central and State Governments have mutually registered Goods and Services Tax Network (GSTN) as a not-for-profit, non-Government Company to provide shared IT infrastructure base and services to Central and State Governments, tax payers and all the other stakeholders. The key objectives of GSTN are to provide a smooth and steady interface to the taxpayers, and shared infrastructure and services to Central and State governments.

The implementation of the Goods and Services Tax (GST) in India is an impactful move, as it marks a compelling indirect tax reform in the country. One of the most important benefits being the mitigation of double taxation or the elimination of the surging effect of taxation. The initiative is making way for a common national market. Indian goods are also expected to compete in international markets post GST implementation. All major indirect taxes converted in to one tax, therefore, it is a possibility in saving in procedural and compliance cost for government as well as for the businesses (Raju, 2017).The Goods and Services Tax (GST) has several advantages that helps in integration of the economy while making Indian products more competitive internationally. The Goods and Services Tax (GST) is imposed on the supply of products and/or services within the country. It embraced multiple indirect taxes levied by the State Governments or the Central Government, such as Service Tax, Purchase Tax, Central Excise Duty, Value Added Tax, Entry Tax, Luxury Tax, Local Body Taxes, etc. GST offers benefits to the government, the industry, as well as the citizens of India. The price of goods and services are expected to reduce under the new reform, while the economy will receive a healthy boost by making Indian products and services internationally competitive.

Input tac credit at each point will be available in the succeeding stage of value addition, making GST a tax only on value addition at each stage. The cascading of taxes will be prevented by GST as the whole supply chain will get an all-inclusive input tax credit mechanism. Business operations are streamlined at each point of supply due to the seamless accessibility to input tax credit across products or services.

The procedures for refund of taxes and registration of taxpayers are common, while the formats of tax return are uniform. The tax base is also common, as is the system of assortment of products or services in addition to the timelines for each activity, thereby ensuring that taxation systems have greater certainty. The average burden of tax on industry and trade is anticipated to lower down thereby resulting in reduction of prices and increase in consumption, which ultimately will increase production andenhance the development of various industries. Domestic demand is set to increase and local businesses will have greater opportunities, thus generating more jobs within the country.

Since technology is used to drive GST, taxpayers have a common portal named Goods and Services Tax Network (GSTN). The procedures for different processes like registration, tax payments, refunds, returns, etc., are automated and simplified. Whether it is returns filing, filing of refund claims, payment of taxes, or even registration, all processes are completed online via GSTN. The verification of input tax credit is online too, and input tax credit across the country is matched electronically, thereby turning the process accountable and transparent.

The industry has made commendable efforts to ensure the adoption of the continuously altering GST law in the last 5 years by keeping note of the changing tax provisions along with upgradation to a technology-based tax system. The indirect tax revenue collection has also increased from approximately 7.2 trillion rupees in the year 2017-18 to 14.8 trillion rupees in the financial year ending March 2022. The number of registered taxpayers has also increased from 6 million in 2017 to 13.6 million till March 2022. Efforts made by the government in terms of cautiously issuing instructions, clarifications, and streamlining processes also need to be praised.

CONCLUSION

The last five years of GST implementation have seen many changes in terms of tax rates and procedural and technological overhauls which have drastically changed the face of Indian indirect taxation system. Despite many implementation issues which were experienced in the first five years, GST remains a landmark tax reform of the independent India. It has strengthened coordination within the federal state by improving tax buoyancy, curbing evasion of indirect taxes and introduced more small taxpayers into the formal system of the economy. The advent of GST has provided a standard national market for goods and services and led the way to reduce tax cascading by providing Input Tax Credit (ITC) across the value chain of supply of all goods and services barring a few goods / sectors kept outside the compass of GST. GST has ushered uniformity in tax rates as well as formats of registration forms, returns and challans across the country.

The dual GST model is a major difference between the Indian model of GST and similar taxes of other countries. Many countries have adopted a single unified GST system and only a few countries like Brazil and Canada have a dual GST system where GST is levied by both the federal and state or provincial governments.
One important area where the full potential of GST is yet to be achieved is the roll out of a simplified tax compliance regime. The complexity in returns mechanism and the technical glitches resulted in roll back of the originally envisaged system-verified ITC based on invoice matching, using GST returns (GSTRs-1, 2 and 3). The summary self-assessed GSTR-3B return, introduced as a stop-gap measure has continued. Thus, the system is an unverified return, without an IT based checking of invoices and is prone to ITC frauds but at the same time it should be understood that a major transformation in the tax administration with Pan-India impact is bound to have a few initial problems. Thus, it can be said that though GST is the biggest tax reform of independent India, it is still a work in progress. There is a long way to go to achieve the full potential of GST which will truly make it a ‘good and simple tax’.

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