A Perception Study of Taxable Persons on Goods and Services Tax in the Guwahati City of Assam

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Abstract

Goods and Services Tax (GST) implemented in India sought to formalize the Indian economy by making the market more competitive and thereby auguring economic growth. However, compliance function with regard to any system of taxation can be executed only by first properly understanding the system. A study of businessmen's perception, across their occupation types, be it the manufacturers, traders, and service providers towards the implementation of Goods and Services Tax can assist the government both in better policy making as well as enhancing society's confidence towards the government in implementing the system. The present study was conducted with a sample of 104 taxable persons in Guwahati, Assam identified by snowball sampling, and an attempt was made to understand the differences in the perception of taxable persons on Goods and Services Tax attributes across their occupation types. Six attributes of Goods and Services Tax : Concept, Structure, Procedure, Administration, Compliance, and Ease of Doing Business were the subject matter of the study. The findings of the study revealed that there did not exist significant differences in terms of Goods and Services Tax attributes as perceived by the taxable persons across their occupation types. With some simplification in the structural and procedural aspects and improvement in administration, better compliance can be ensured. The findings revealed that there is reasonable clarity amongst the taxable persons as regard the provisions of the Goods and Services Tax. Further improvements in the legislation through proper policy framing and better implementation will result in improved compliance.

Keywords : Goods and Services Tax, perception, taxable persons, occupation type

JEL Classification : H25, H27, H71

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The system of indirect taxes, hitherto prevalent in India, had certain deficiencies. The historical scenario of Indian taxation was cumbersome, complicated, and unfriendly (Garg & Gupta, 2017). Under the erstwhile tax structure, various indirect taxes being levied were not necessarily mutually exclusive. An ideal tax system is very important for the growth and development of a country. Before CENVAT and VAT, India's sales tax system was very poor. With the implementation of both these taxes, our country made some progress but more was required (Anushuya & Narwal, 2014). To address these problems and reform the system of indirect taxes, a comprehensive tax structure, Goods and Services Tax (GST) was thus introduced in India on and from July 1, 2017. Goods and Services Tax in India sought to make the tax rates and structures common across the country and thereby, increase certainty and ease of doing business in the country. The success of any system of taxation, however, depends upon the way it is complied with. Responsibility of compliance lies on the taxable

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persons being the businessmen who collect the taxes from the customers and deposit it with the government. Tax compliance depends on the taxpayers' knowledge, awareness, and understanding of the concept (Kumar & Sarkar, 2016). Understanding the perception of the business class towards the various attributes of the Goods and Services Tax, therefore, becomes significant. Taxable persons across their occupation types can significantly differ in their perception on the Goods and Services Tax. Depending upon whether the businessmen are manufacturers of goods, traders of goods, or are service providers, they can be categorized into as manufacturers, traders, and service providers. The North East of India with porus international border and connected to the rest of the country by only a small stretch of land is strategically and economically very important. Even the fiscal performance of the North Eastern states is better than the general category states (Dash & Rath, 2016). The region is ,however, characterized with infrastructural bottlenecks and other peculiar problems specific to the region. Assam is virtually the capital of the North East of India and is a representative of the problems that this region is infested with. A study on the business class, across their occupation types of Assam, therefore, can be a representative study of the entire region.

Review of Literature

Kumar and Kumar (n.d.) observed that the government should reform the tax structure with an innovative slab system, minimize the rate, give a transparent approach, use information technology, promote tax education, and create awareness.

Ahmad et al. (2016) observed that planning, detailed preparation, participation of community, and extensive public education is the key to success in case of GST. Garg and Gupta (2017) observed that the historical scenario of Indian taxation was cumbersome, complicated, and unfriendly and there was a need for change from traditional system to GST model. It would provide a comprehensive coverage of input credit setoff, uniformity of tax rates across all states, internationally improve competitiveness of Indian products, reduce consumer prices, and result in higher gross domestic product. Goh et al. (2017) observed that understanding perception towards GST can assist the government in policy making, especially in the areas of raising awareness.

Abdul et al. (2017) observed that successful implementation of Goods and Services Tax depended much on the acceptance of the public. Satisfaction from the tax system is important, especially for authorities as it could ensure voluntary compliance. Nayyar and Singh (2018) observed that tax policies play a vital role in any country's progress and have a direct impact on any economy in terms of efficiency and equity. A good policy takes care of the entire income distribution and also generates tax revenues for governments, which can lead to overall benefit. The earlier taxation system was complex and had cascading effects.

Rathi and Sreeraj (2018) observed that customers had mixed feeling about the effect of Goods and Services Tax on the Indian economy. Kumar (2016) observed that the Goods and Services Tax could be successful only if businesses had a right understanding of it. Singh and Patil (2018) observed that most people were aware that GST is a multistage collection mechanism, with fewer rates and exemptions as compared to the earlier tax structure. People also correctly perceived that the new tax is technology driven, will reduce human interface, and result in smooth flow of credit. Suresh and Kumar (2018) observed it is important that people be aware of the GST implementation. The concept of the new system is vast and demands a lot of streamlining of processes involved. Menon and Ali (2018) observed that special focus should be laid on awareness and training of all officers, professionals, and assesses. Any disputes should be proactively addressed.

Statement of the Problem

The literature review has indicated that significant studies have been conducted on understanding the perception of customers on Goods and Services Tax in India. Relatively little work has been observed from the perspective of the taxable persons, and more so, with regard to the taxable persons in the North-East of India. Businessmen cannot execute the compliance function with regard to any system of taxation without first fully understanding the system. Despite the public acceptance, there appears to be little consensus amongst the taxable persons, across their occupation types be it the manufacturers, traders, or the service providers on the understanding and operationalization of the concept, structure, and procedure of Goods and Services Tax. Goods and Services Tax as a system is claimed to be efficient and a better tax regime, yet it is complex in nature and hurriedly implemented in India. A better and complete compliance of the system can take place only if the taxable persons have a positive attitude and mindset towards it and they properly understand the system.

Objective of the Study

The objective of the study is to examine differences in the perception of taxable persons on GST attributes across their occupation types.

A taxable person [1] can be either a supplier of goods and or supplier of services. Supplier of goods can be a manufacturer [2] of goods. To fulfill the purpose of the study, a taxable person supplying goods but who is not a manufacturer has been termed as a trader. Therefore, three categories of taxable persons have been identified : a supplier of goods being a manufacturer, a supplier of goods being a trader, and a supplier of services. Six latent variables – concepts, structure, procedure, administration, compliance, and ease of doing business have been identified as GST attributes for the purposes of the study.

Hypotheses

Based on the objective, the hypotheses in the present study are :

- **H01 :** There are no significant differences in the perceptions of taxable persons regarding GST across their occupation types.

- **Ha1 :** There are significant differences in the perceptions of taxable persons regarding GST across their occupation types.

Methodology

The study being descriptive in nature was conducted amongst the taxable persons in the Guwahati city of Assam. Since it is difficult to collect primary data of businessmen unless one of them provides referral of the other, identification of the respondents was done with the help of snowball sampling method (Churchill et al., 2010). Data were collected from 104 respondents during the period from October - November 2019 from the primary sources of field survey. Secondary information were obtained from books and journals including the web resources, which provided theoretical base to the study. A content-wise valid questionnaire was developed to include all items that were essential by eliminating undesirable items from the particular construct domain (Lewis et al., 2015) ; 67 items were developed based on the latent variables and attributes identified from literature review. Content validity ratio (CVR) was calculated for each item by employing method as proposed by Lawshe

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[1] Central Goods and Services Act (2017), Sec 2 (107) states that a taxable person is a person who is registered or liable to be registered under the Act.

[2] Central Goods and Services Act (2017), Sec 2(72) states manufacture means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character, and use.

in 1975 (Taherdoost, 2016). The final evaluation indicated that only 54 items could be retained (refer to the Appendix). Responses were collected on a 5 - point scale, where 1 - *strongly disagree*, 2 - *disagree*, 3 - *neither agree nor disagree*, 4 - *agree*, 5 - *strongly agree*. Cronbach's alpha was used to test the reliability of the scale (Malhotra & Dash, 2012). The collected data were analyzed with descriptive statistics like mean and standard deviation using the SPSS software. Inferential statistics, One-way ANOVA were used to test the hypotheses of the study.

Analysis and Results

The analysis and interpretation of the data is presented in the following sections.

Table 1 shows the classification of respondents on the basis of the items they supplied, the aggregate turnover, and the nature of their occupation.

The scales used in the study were found to be reliable and internally consistent (Table 2) as the Cronbach's Alpha value for all the scales is more than 0.70 (Chawla & Sondhi, 2016).

Table 3 depicts that on concepts, the over mean value of traders is comparatively lower than that of manufacturers and service providers. In fact, service providers are better placed and had more clarity on concepts than the manufacturers. Mostly, all the taxable persons being manufacturers, traders, and service providers

Table 1. ***Profile of Taxable Persons***

Type of Supplier		Aggregate Turnover		Occupation Type	
	%		%		%
Goods Supplier	68	More than 2 millions, less/equal to 50 millions	52	Manufacturer	34
Services Supplier	32	More than 50 millions, less /equal to 750 millions	42	Traders	34
Both Goods & Services	-	More than 750 millions, less/equal to 2500 millions	6	Service Providers	32
Total	100	Total	100	Total	100

Table 2. ***Reliability Statistics***

Cronbach's Alpha Value						
Concept	Structure	Procedure	Administration	Compliance	Ease of Doing Business	Overall
(9 Items)	(8 Items)	(10 Items)	(8 Items)	(9 Items)	(10 Items)	(6 Items)
0.796	0.708	0.846	0.843	0.734	0.835	0.895

Table 3. ***Descriptive Statistics of Concepts***

Statements	Manufacturers		Traders		Service Providers	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Streamlining of policies	4.2941	.77174	3.5882	.87026	3.9375	.92871
Curbing black marketing	4.1176	.85749	3.4706	.71743	4.3750	.80623
Nature wise comprehensive	4.1765	.72761	4.0588	.55572	4.1875	.75000

Tax on value addition	4.4118	.50730	4.0588	.42875	4.3750	.50000
Exempts essential items	3.2941	1.61108	3.2353	.97014	4.1250	.50000
Fair tax system	4.1765	.72761	3.9412	.65865	4.3125	.79320
Beneficial in the long run	4.5882	.61835	4.3529	.60634	4.4375	.62915
Economic integration of the country	4.4706	.71743	4.2353	.75245	4.0625	.99791
Has inherent problems	4.1765	.95101	4.0588	.65865	4.6250	.71880

agreed that GST, which is a tax only on the value addition at each stage, is comprehensive in nature and is beneficial for the country in the long run. The system will integrate the country economically but definitely has inherent problems which require immediate solutions. However, the manufacturers and traders mostly did not agree that most of the essential commodities are exempted in the new tax system.

Table 4 depicts that all the occupation types mostly agreed that further rationalization of the tax structure is required. The mean values for threshold exemption limits are comparatively same for all the types, which imply that they agreed that the present threshold should be increased further. On the characteristics that as in earlier laws, the new tax system should also provide for exemptions and subsidies, there is significant difference amongst the taxable persons. The traders did not think that most of the earlier taxes are now merged in a single legislation. The provisions of reverse charge were not clear to the manufacturers as can be clearly seen from their mean scores. However, all the categories did agree that the new system facilitates data exchange, is favorable for exports, and appears to be easy and simple.

It can be observed that the overall mean value for traders (Table 5) in terms of procedure of the new tax system is comparatively lower than that for manufacturers and service providers. The new tax procedure is most

Table 4. ***Descriptive Statistics of Structure***

Statements	Manufacturers		Traders		Service Providers	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Merges most of the earlier taxes	4.2941	.68599	3.9412	.74755	4.5625	.72744
Favourable for exports	4.2941	.77174	4.0000	.70711	4.3125	.87321
Facilitates data exchange	4.3529	.70189	4.1176	.60025	4.3750	.80623
Easy and simple	4.1176	.85749	4.1176	.60025	4.3750	.80623
Reverse charge is not clear	3.7059	1.04670	4.1765	.80896	4.3125	.87321
Should provide for exemptions/subsidies	4.3529	.70189	3.8824	1.05370	4.6250	.71880
Threshold exemption is correct	3.5294	1.00733	3.4118	.79521	3.3125	1.19548
Further rationalization is required	4.8824	.33211	4.4118	.71229	4.8125	.40311

Table 5. ***Descriptive Statistics of Procedure***

Statements	Manufacturers		Traders		Service Providers	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Only four return forms required	3.7059	1.26317	3.5294	.94324	3.5000	1.36626
Can be easily accessed online	4.4118	.50730	4.0000	.50000	4.4375	.62915
GSTN helps in everyday operations	4.2353	.75245	3.5294	.71743	4.0625	.85391

Allows cross utilization of inputs	3.7647	.97014	3.7059	.58787	4.1250	.80623
Common return for Centre and States	4.1765	.80896	3.8824	.78121	4.3125	.87321
Returns remain in sync with transactions	4.1176	.78121	3.8824	.69663	4.0000	1.41421
IGST utilization for all liabilities	4.2353	.75245	4.0000	.50000	4.1875	.75000
Returns and books to be reconciled	4.0588	.74755	3.5882	.61835	4.1250	.95743
Taxable person has to issue tax invoice	4.4706	.51450	3.7059	.84887	4.5000	.51640
Should be less tech dependent	3.2353	1.78639	3.3529	1.36662	4.2500	.77460

Table 6. ***Descriptive Statistics of Administration***

Statements	Manufacturer		Traders		Service Providers	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Taxes in earlier laws were hidden	3.8824	1.31731	4.0000	.86603	4.3750	.50000
Council notifies rates/adjudicates disputes	4.0588	.82694	3.5294	.51450	4.2500	.85635
Mostly accrues to consuming state	4.2353	.56230	3.8824	.60025	4.1875	.65511
Provides common nomenclature	4.0588	.82694	4.0000	.61237	4.2500	.77460
Amendments are frequent	3.1765	1.28624	3.2941	.98518	3.6875	1.13835
Authorities are fair in application	3.4706	1.00733	3.2353	.66421	3.7500	1.00000
Current administration is better	3.4706	1.28051	3.7059	.91956	3.6250	1.36015
Zero harassment by authorities	3.4118	1.06412	3.7059	.77174	3.2500	1.00000

preferred by service providers followed by the manufacturers. The mean scores with regard to filing of only four returns in the new tax regime are relatively low for all types of taxable persons. However, the taxable persons mostly agreed that the Goods and Services Tax can be easily accessed online.

With regard to administration (Table 6), the taxable persons mostly had a uniform perception. This can be clearly seen as the mean scores of most of the administration attributes are less than 4. The taxable persons felt that administration in the erstwhile period when value added tax was in vogue was better than the current dispensation. The mean values for the characteristic that the new tax system provides for a common nomenclature for all goods and services are comparatively same for all the occupations. The mean scores for zero harassment by statutory authorities is less than 4 across all categories, which implies that inspite of being online and paperless, taxable persons do have to face harassment at times.

Table 7 shows that taxable persons across the occupations felt that businesses should have an opportunity

Table 7. ***Descriptive Statistics of Compliance***

Statements	Manufacturers		Traders		Service Providers	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Return filing is online	4.4706	.51450	3.9412	.42875	4.5000	.51640
No manual interventions	3.6471	1.27187	3.5882	.93934	4.1875	.75000
Has facility of composition	4.2941	.77174	3.8824	.69663	4.0625	1.12361
Compliance has practical issues	4.0000	.93541	3.8235	.72761	4.1250	1.02470
Uncertainty if in a given case, applicable	3.3529	1.41161	3.7059	.77174	3.9375	1.52616

Requires help of consultants	3.8824	.99262	4.2941	.77174	4.4375	.51235
Business should have have opportunity to raise voice	4.5882	.50730	4.2941	.77174	4.7500	.44721
Need assistance programs	4.8824	.33211	4.3529	.60634	4.6250	.50000
Communication campaigns are further required	4.5294	.51450	4.2353	.66421	4.7500	.44721

to raise their voice. They commonly agreed that to create awareness and ensure better compliance of the law, assistance programs should be conducted more frequently and that communication campaigns are further required. Manufacturers are traders felt that inspite of being tech savvy, manual interventions are required under the new regime. The mean values for uncertainty as regard the application of the law in a particular case is lowest for all the category of occupations, which implies that there is reasonable clarity amongst the taxable persons as regard the provisions of the new law.

It can be inferred from Table 8 that businessmen acknowledged that the new tax system actually provides ease of doing business. The mean values for the attribute that the new system formalizes the Indian economy is comparatively same for all the types of occupation. Most of the taxable persons agreed that it is an enabler for ease of doing business and in the new tax regime, businesses can be easily expandable throughout the country, that is, eases working capital crisis has a mean score of less than 4 across all occupation types, which means that taxable persons mostly did not agree that the new tax regime solves the working capital problems. Traders felt that it doesn't take care of all the cascading effect of taxes but manufacturers and service providers did acknowledge that it takes care of the evils of taxation.

Table 8. ***Descriptive Statistics of Ease of Doing Business***

Statements	Manufacturers		Traders		Service Providers	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Formalizes economy	4.3529	.49259	4.2353	.56230	4.3125	.70415
Removes cascading effect	4.0000	.79057	3.8824	.60025	4.2500	.44721
Rates/structures are Common	4.4706	.51450	4.1765	.63593	4.2500	1.00000
Common legislation across the states	4.7059	.58787	4.2941	.46967	4.3750	.50000
Doing business is tax Neutral	3.4706	1.23073	3.7647	.90342	4.0625	.68007
Business easily expandable across India	4.1765	.52859	4.0588	.42875	4.1875	.65511
Eases working capital crisis	3.7647	1.14725	3.2353	.75245	3.9375	1.12361
Principal allowed credit for goods sent directly to to jobworker	4.1765	.63593	3.5882	.61835	3.9375	.68007
Credit allowed for goods held in stock, in case of new registration	3.4706	1.12459	3.7647	.83137	3.9375	.85391
An enabler for ease of doing business in India	4.2353	.90342	4.0000	.79057	4.1875	.91059

The overall descriptive statistics (Table 9) show that the mean score for concepts is highest in case of service providers (38.4375) followed by manufacturers (37.7059) and traders (35.0000). The same is true with regard to structure, procedure, compliance, and ease of doing business. Regarding administration, manufacturers and traders have a comparatively similar mean score of 29.7647 and 29.3529, but the service providers are better

Table 9. ***Overall Descriptive Statistics***

Statements	Manufacturers		Traders		Service Providers	
	Mean	**Std. Deviation**	**Mean**	**Std. Deviation**	**Mean**	**Std. Deviation**
Concept	37.7059	5.19332	35.0000	2.95804	38.4375	4.50139
Structure	33.5294	3.59022	32.0588	2.98895	34.6875	4.15883
Procedure	40.4118	6.51977	37.1765	3.53969	41.5000	6.70323
Administration	29.7647	6.13931	29.3529	3.62183	31.3750	5.40216
Compliance	37.6471	4.42918	36.1176	3.62081	39.3750	4.17732
Ease of Doing Business	40.8235	5.65945	39.0000	3.37268	41.4375	5.39096

placed with mean score of 31.3750. All the occupation types mostly agreed that the GST provides ease of doing business as comparative mean scores across all types are 40.8325, 39.0000, and 41.4375, respectively. However, administration needs improvement as the comparative mean scores across all types are 29.7647, 29.3529, and 31.3750, respectively. Taxable persons were reasonably comfortable with procedural aspects of the new tax system. Some improvements, however, in structural area are required. Overall, the service providers were more comfortable with GST as compared to manufacturers and traders.

It can be inferred from Table 10 that there are no significant differences on the GST attributes across the occupation types as perceived by the taxable persons. The null hypothesis H01 is accepted as the significant value for all the latent variables considered for the study is more than 0.05 (at 5% level of significance). It is concluded that there are no significant differences in the perceptions of taxable persons on Goods and Services Tax across their occupation types.

Table 10. ***Summary of ANOVA***

		Sum of Squares	*Df*	Mean Square	*F*	Sig.
Concept	Between Groups	109.513	2	54.757	2.940	.063
	Within Groups	875.467	47	18.627		
	Total	984.980	49			
Structure	Between Groups	57.386	2	28.693	2.216	.120
	Within Groups	608.614	47	12.949		
	Total	666.000	49			
Procedure	Between Groups	168.632	2	84.316	2.549	.089
	Within Groups	1554.588	47	33.076		
	Total	1723.220	49			
Administration	Between Groups	37.329	2	18.664	.701	.501
	Within Groups	1250.691	47	26.610		
	Total	1288.020	49			
Compliance	Between Groups	87.483	2	43.741	2.618	.084
	Within Groups	785.397	47	16.711		
	Total	872.880	49			
Ease of Doing Business	Between Groups	53.592	2	26.796	1.114	.337
	Within Groups	1130.408	47	24.051		
	Total	1184.000	49			

Conclusion and Policy Implications

The study provides an insight into the various aspects of the GST from the perspective of the taxable persons, the businessmen who are actually responsible for implementing the new legislation. The findings of the study show that mostly the taxable persons across occupation types had a similar perception about the GST implemented in India. Amongst all the occupation types, the service providers were more comfortable followed by manufacturers and traders. With some simplification in the structural and procedural aspects and improvement in administration, better compliance of the GST by the taxable persons can be ensured. Businessmen mostly agreed that assistance programs and communication campaigns are further required. The findings reveal that there was reasonable clarity amongst the taxable persons with regard to the provisions of the GST. This can pave the way for improvements in the legislation through proper policy framing and implementation, resulting in improved compliance.

Limitations of the Study and Scope for Further Research

The study is limited to the taxable persons in a particular geographical area. Other taxable persons in the same or other areas can be studied in the future. Studies on the expectations of the businessmen from the GST can also be undertaken. Gap studies to identify significant differences with respect to the GST attributes as perceived and as expected by taxable persons can also be taken up.

Authors' Contribution

Dinesh Kumar Mour envisaged the concept of studying the perception of taxable persons regarding the GST attributes. Dr. Tarak Paul supervised and identified the research problem and designed the descriptive study. Dinesh Kumar Mour did the literature review and extracted information from the primary and secondary sources. The questionnaire was developed based on the latent variables and attributes identified from the literature review. Content validity ratio was calculated for each item by employing the method as proposed by Lawshe. Analysis was then conducted using SPSS. The manuscript was then written in consultation with Dr. Tarak Paul.

Conflict of Interest

The authors certify that they have no affiliations with or involvement in any organization or entity with any financial interest, or non-financial interest in the subject matter, or materials discussed in this manuscript.

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Appendix

Perceived Experience of the Respondents Regarding the Goods and Services Tax

Sl. No.	Statements	*Strongly Agree*	*Agree*	*Neutral*	*Disagree*	*Strongly Disagree*
1.	By delivering seamless convergence under One-Nation, One Tax theme, GST has formalized the Indian economy.					
2.	By taking care of cascading effect of taxes, GST makes markets competitive which augurs economic growth.					
3.	Control on leakages and merging of almost all the indirect taxes in GST will provide efficiency, gains, and reduce the overall tax burden on most of the commodities.					
4.	VAT, Service Tax, and Excise were complex in design, administration, and compliance. GST streamlines previous policies and taxation under one head.					
5.	GST will bring around reduction in black market operations.					
6.	By ensuring that tax rates and structures are common across the country, GST increases certainty and ease of doing business.					
7.	Effective rate of tax in VAT, Service Tax, and Excise was high, hidden, and different across states in India.					
8.	GST merges most of the levies on goods and services into one single legislation, which is common across the States.					
9.	GST covers all the stages related to a good or a service like manufacture, consumption, and sale and is thus comprehensive in nature.					
10.	GST in India makes doing business in the country tax neutral, irrespective of the choice of place of doing business.					
11.	GST allows to carry on business activities in the country in a frictionless manner, expandable easily across the nation.					
12.	The GST process consists of eight return forms. An average tax payer, however, has to fill only four return forms - for supplies, for purchases, monthly returns, and annual return.					
13.	Indian GST has a built in mechanism to ensure timely payments to suppliers which eases out the working capital crisis of small businesses.					
14.	A principal is entitled for credit of goods which he/she has not received but sent by the vendor directly to the job worker.					
15.	GST allows availing credit of input services and/or capital goods which are held in stock in case of new registration.					
16.	GST Council is the mechanism through which tax rates are notified and disputes adjudicated.					
17.	Tax collected in GST ordinarily accrues to the consuming state with a proportionate share thereof to the Union Government.					
18.	Goods and Services Tax Network (GSTN) is a standard interface for the taxpayers which provides shared infrastructure and					

services to the Central and State governments. Data stored in GSTN can be easily accessed online by the taxpayers.

19. GSTN portal has a built in self help utility and call centre facility to help users with their day to day operations.

20. GST allows cross utilization of credit of CGST and/ or SGST between goods and services.

21. GST seeks to develop a harmonized national market of goods and services with common nomenclature across the territories.

22. Levying IGST on imports and allowing complete set-off of GST paid on imports makes the products cheaper. The zero rating with full credit of input makes exports favourable.

23. A common return is applicable for both Centre and State Governments in GST. This makes compliance easy.

24. PAN based linked identification number which serves the purpose for both Centre and State facilitates income tax data exchange and taxpayer compliance.

25. GST returns are so designed that all taxable transactions remain in sync with each other and no transactions are left unattended.

26. IGST credit can be utilized for set off against any output liability whether under IGST, CGST, or SGST liability.

27. GST allows utilizing provisional input credit against self assessed output liability, thus making the process easy and simple.

28. GST requires reconciliation of the Returns (transaction wise) with actual financials recorded in books to identify the variance, timing, and value difference (if any) so that timely rectification can be done.

29. GST collected at the point of sale is a tax only on the value addition at each stage.

30. In GST, all returns are to be filed online and taxes are to be paid online with auto-population features.

31. GST auto generates mismatched returns, thus avoiding the need for any manual interventions.

32. A taxable person is compulsorily required to issue a tax invoice and a person dealing in exempted category can issue bill of supply before commencing any movement of goods.

33. Making it easy for businessmen with small turnover, GST incorporates a composition scheme where in business opting for the scheme can pay tax at a fixed percentage and is not required to collect tax or follow the normal procedure.

34. There is a long list of items, mostly essential commodities, which are exempted from GST. Dealers of such commodities are not required to undertake GST related responsibilities.

35. To mitigate difficulties faced by businesses, frequent amendments have been done by the GST council, to make it easy for the business class as a whole.

36.	GST is a fair tax.
37.	Statutory authorities are fair enough in applying GST laws.
38.	GST tax administration is better than the earlier administration.
39.	Harassment by Departmental authorities is zero in GST.
40.	Business faces a lot of practical difficulties in complying with GST.
41.	Lot of uncertainty as to whether GST will be applied in a particular case.
42.	Services of external consultants are essentially required to deal with GST matters.
43.	GST is beneficial for India in the long term.
44.	GST integrates the country economically.
45.	GST is an enabler for ease of doing business in India.
46.	Exemption List and Reverse Charge Mechanism are not clear at all.
47.	Exemptions/subsidies as in earlier laws should also be provided in GST.
48.	Present threshold exemption limit is correct.
49.	Businesses should have an opportunity to raise their voice in GST matters.
50.	GST should be made slightly less dependent on technology.
51.	Compliance strategies must include compulsory education and assistance programs.
52.	Rationalization and simplification of tax structure in India is further required.
53.	GST in India requires to go through some of the burning and solution seeking problems.
54.	Communications campaign must be run further to enlighten the various effects as well as benefits of GST amidst businesses, consumers, and important intermediaries.

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