

## Impact of Notifications on operational efficiencies of GST in India



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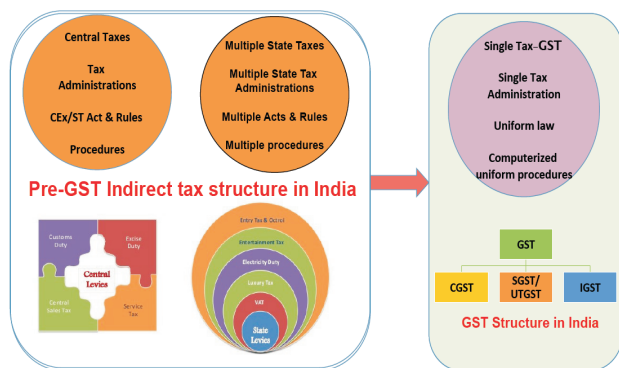
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GST system has brought “one nation –one tax” concept to India. On 1st July 2017 Goods and services tax put significant impact reforms on indirect tax in India. GST brings amalgamating a large number of state tax and central tax into one tax system. In this paper an attempt has been made to assess the awareness operational efficiency and problems of GST through various notifications by the department of financial services, Ministry of Finance, Government of India. The present analysis is based on the period from 19th June to 2017 to 30th November 2018. It specifically focuses on a brief analysis of Central Goods and Service Tax (CGST) notification, CGST rate notification. Indirect taxation helps the systems towards the free flow of goods and services in an economy and also removing the cascading effect of tax. The collection of data's is made from secondary sources i.e. articles (both online & Print), journals, existing articles of ICMAI materials on the compilation of GST notifications and circulars, on various newspapers and websites. This article is acts as eye- opener for the students, professional sand end- users for creating awareness GST & its implementation. It brings conceptual understanding for the readers including students as well as discharging professional's duties. From the analysis, it was clearly understood that still, the concept is complicated as compared to other countries.

**Key words:** GST, CGST, IGST, Operational, cascading effect.

### Introduction

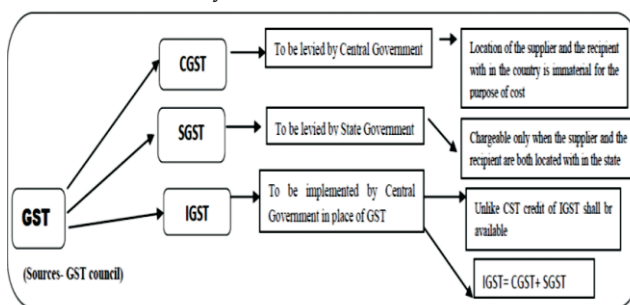
GST was introduced as latest reforms in the Indirect tax structure. It was came into force in 1<sup>st</sup> month of July 2017. In many countries it was already introduce as a replacement of sales tax systems. GST will be levied its charges on sales, manufacturing and consumable goods and services items in and around India. Since 1947 GST was considered as most powerful and biggest tax reforms of India till date. Sales Tax, VAT, Excise duty and other taxes was removed under this GST systems .This GST systems will be very much useful for the customer point of view because it will help to pay separate tax in state level as well as central level. GST is consider as “one nation one tax “The amendments announced and declared through CGST notification.



(Source- [http://gstcouncil.gov.in/sites/default/files/01122018-GST-An\\_Update.pdf](http://gstcouncil.gov.in/sites/default/files/01122018-GST-An_Update.pdf))

Clarification have been communicated /provided by GOI on various issues through circular. This paper is based on the available materials on notification and circulars for first one and half years of GST i.e 1<sup>st</sup> July 2017 to 30<sup>th</sup> November 2018.

Indian taxation system GST, is acting as harmonized road to indirect tax system which flexibility to journey of Indian economy.



### Reviews of Existing Literatures

- Lourdunathan F and Xavier P (2017) this paper focuses on “challenges and prospects of implementation on GST” it concludes as One nation, one Tax structure of GST will provide relief to producers, the consumers and burden from several tax .
- Aastha Sharma & Akansha khurana (2016) paper highlights on “GST in India- A positive reforms for indirect tax system” which gives relief to consumers,

producers and providing wide range of service tax set-off, input credit set-off.

- Pradeep Chaurasia et.al (2016) this paper is based on "Role of goods and services Tax in the growth of Indian Economy" it reveals that GST will be acting as developmental weapon towards Indian economy and it helpful in improvement of countries GDP.
- Hamdani Rizwana (2016) is explaining in his paper "GST and Indian Economy" GST will increase the job opportunity and this lead to stability in the country, which needed for development of economy.
- Raj Kumar (2016) discussed in his paper on the impact of GST on Indian economy. It gives a comparative analysis in between GST and Current taxation system.
- Milan deep kour, kajal Chaudhary, sujan singh (2016) studies on the impact of GST after its implementation and represented that the terms & condition of Indirect Tax and the GST, challenges and advantages for GST system.
- Monika Sehrawat, Upasana Dhanda (2015) defined goods and service tax and the key tax reform and explain the concept, feature, advantages and challenges of GST.
- Dr. N. Bagyalakshmi (2015) studied that impact of

GST on different sectors and challenges for implementation of Goods and services tax and founded those benefits of introduction of GST and suggested various measures to overcome challenges of GST.

### Objectives

The objectives of this paper will be:-

1. To make sequential analysis of the contents of the notifications on Goods and Service Tax in India.
2. To analyze the impact of GST notifications on the operational efficiency.
3. To identify the various problems which are associated with implementation of GST in India.

### Methodology

Present study is descriptive analysis of facts. It uses exploratory technique. The data are collected from the secondary sources i.e. articles (both online & Print), journals, existing article of ICAI materials on compilation of GST notifications and circulars, on various newspapers and websites etc...

### CGST Notification – Summary of all notification

CGST is based on tax levied on Intra State supplies of goods and services imposed by Central Government and the same will be governed by the CGST Act.

**Table – 1: 1<sup>st</sup> Quarter Notification on CGST**

1 <sup>st</sup> Quarter notification	From Date – To Date	No of Notification	Subject Mater
Month of June – September	19-06-2017 to 28-06-2017	13 Nos.	<ul style="list-style-type: none"> <li>➤ CGST Act- 2017 came into force 22/06/2018</li> <li>➤ Rules on registration</li> <li>➤ Set up electronic portal <a href="http://www.gst.gov.in">www.gst.gov.in</a> as common GST portal</li> <li>➤ Modes of verification under CGST rule , 2017</li> <li>➤ Notification on CGST and Central tax issued</li> <li>➤ Fixation of turnover limit</li> <li>➤ Amend CGST rules</li> <li>➤ Rate of interest was Prescribe under CGST Act.</li> </ul>
	01-07-2017 to 27-07-2017	04 Nos.	<ul style="list-style-type: none"> <li>➤ Amending CGST rules notification</li> <li>➤ Power to officers of Directorates</li> <li>➤ Amend the CGST rules</li> </ul>
	08-08-2017 to 30-08-2017	10 Nos.	<ul style="list-style-type: none"> <li>➤ Extension of time outwards supplies in form GSTR-I for July &amp; August</li> <li>➤ Extension of time period for details inwards supplies in form GSTR-2 for July &amp; August month</li> <li>➤ Need the time extension for the period of GSTR-3 , GSTR-3B, GSTR-5A, GSTR-6</li> <li>➤ Further amend the CGST rules,2017</li> </ul>
	01-09-2017 to 29-09-2017	09 Nos.	<ul style="list-style-type: none"> <li>➤ Need total waive out of late fees for late filling GSTR-3B for month of July 2017 .</li> <li>➤ Extension towards due dates for furnishing returns for July &amp; August</li> <li>➤ Seeks time extension of GST-1, 2,3, 6</li> <li>➤ Sec.51 deals with Tax Deducted at sources under CGST act 2017</li> <li>➤ Seventh &amp; eight amendment to CGST 2017</li> </ul>

### Analysis of 1<sup>st</sup> Quarter

In the inception stage of GST, Notification is act as conceptual weapon against existing taxes like vat, sales tax. It brings single tax concept to India. Specified website was opened as a common GST portal. CGST rules 2017 was enacted with the motives to fix of turnover limit for

different transaction. Power given to different directors. 1<sup>st</sup> quarter is based on eight amendments to GST. It deals with goods service tax rates **GSTR-3, GSTR-3B, GSTR-5A, GSTR-6**. **Due to early stage of adoption it needs lot of time extension for inwards/outwards supplies and fees waive out option related to late payment of GSTR.**

**Table –2: 2<sup>nd</sup> Quarter Notification on CGST**

2 <sup>nd</sup> Quarter Notification	From Date – To Date	No of Notification	Subject Mater
Month of October – January	04-10-2017 to 30-10-2017	18 Nos.	<ul style="list-style-type: none"> <li>➤ Need an Extension facility for LUT related to exporters</li> <li>➤ Addition of items like “ Handicrafts goods ”</li> <li>➤ Seek to make payment of tax on issuance of invoice by registered persons having Agg. turnover less than 1.5 crores.</li> <li>➤ Extension of time limit for form – 5A, GSTR-6....etc</li> <li>➤ Amend notification on central tax</li> <li>➤ 9<sup>th</sup>, 10<sup>th</sup> &amp; 11<sup>th</sup> amendment to CGST 2017</li> <li>➤ Waive out late fee payable for delay filing form GSTR-3B for month of Aug &amp; Sept.2017</li> </ul>
	15-11-2017	12 Nos.	<ul style="list-style-type: none"> <li>➤ Twelfth amendment to CGST Rules, 2017</li> <li>➤ Seeks to prescribe quarterly furnishing of FORM GSTR-1 &amp; extend the due dates for those taxpayers with aggregate turnover of upto Rs.1.5 crore</li> <li>➤ Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017</li> <li>➤ Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards</li> <li>➤ Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration</li> <li>➤ Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods</li> </ul>
	21-12-2017 To 29-12-2017	09 Nos.	<ul style="list-style-type: none"> <li>➤ Seeks to extend the time limit for filing FORM GST ITC-01, GSTR-5, GSTR-5A.</li> <li>➤ Seeks to further amend CGST Rules, 2017 (Thirteenth Amendment).</li> <li>➤ Notifies the date from which E-Way Bill Rules shall come into force</li> <li>➤ CGST (Fourteenth Amendment) Rules,2017</li> </ul>
	01-01-2018 To 23-01-2018	10 Nos.	<ul style="list-style-type: none"> <li>➤ Central Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers</li> <li>➤ First Amendment 2018, to CGST Rules</li> <li>➤ Reduction of late fee in case of delayed filing of FORM GSTR-1, GSTR-5, GSTR-5A, GSTR-6,</li> <li>➤ Notifying e-way bill website</li> <li>➤ cross-empowerment of State tax officers for processing and grant of refund</li> </ul>

### Analysis of 2<sup>nd</sup> Quarter

It is the quarter which bring highest no of notification .i.e.49 which is 35% total notification under period of our study. Later of undertaking (LTU) was extended for exporter of goods. Handicraft items are included under CGST. Relaxation of Compulsory registration for suppliers of services made on e-commerce basic platform. E-Way bill

rules come into force in 2<sup>nd</sup> quarter. In 1<sup>st</sup> amendment of 2018 in rules of CGST introduce 14 valid points starting from filing GST ITC-03 to First Amendment 2018, to notification of EWB guidelines. [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) will be electronic payment of way bill. On the last part of 2<sup>nd</sup> quarter they took important decision on refund process of exported good I.e. sanction authority will decide rate of tax.

**Table –3: 3<sup>rd</sup> Quarter Notification on CGST**

3 <sup>rd</sup> Quarter Notification	From Date – To Date	No of Notification	Subject Mater
Month of February – May	02-02-2018	1 Nos.	➤ Seeks to postpone the coming into force of the e-way bill rules
	07-03-2018 To 28-03-2018	09 Nos.	➤ Second & Third Amendment (2018) to CGST Rules ➤ Seeks to prescribe the due date for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore / more than more than Rs. 1.5 crores ➤ Extension of due date for filing of application for refund under section 55 by notified agencies
	18-04-2018	01 Nos	➤ Notification seeks to make amendments (Fourth Amendment) to the CGST Rules, 2017.
	14-05-2018 To 31-05-2018	04 Nos.	➤ Seeks to waive the late fee for FORM GSTR-3B & extend the due date for the month of April, 2018. ➤ Seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 till June, 2018.

**Analysis of 3<sup>rd</sup> Quarter**

It is the second lowest of Notification of 15 nos which is 11% of total notification. Application for refund of tax paid on inward supplies should be paid before the expiry of 18 months from the last date of the quarter.

**Table –4: 4<sup>th</sup> Quarter Notification on CGST**

4 <sup>th</sup> Quarter Notification	From Date – To Date	No of Notification	Subject Mater
Month of June – September	13-06-2018 To 19-06-2018	03 Nos.	➤ Seeks to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017. ➤ Seeks to specify goods which may be disposed off by the proper officer after its seizure.
	06-07-2018 To 30-07-2018	02Nos.	➤ Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017 ➤ Notification issued to extend the due date for filing of Form GSTR-6
	06-08-2018 To 24-08-2018	08Nos.	➤ Seeks to lay down the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process. ➤ Seeks to prescribe the due dates for furnishing of form GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores for the months from July, 2018 to March, 2019. ➤ Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the quarter July, 2018 to September, 2018
	04-09-2018 To 20-09-2018	14 Nos.	➤ Seeks to make amendments (Eighth Amendment, 2018) to the CGST Rules, 2017 ➤ Seeks to waive the late fee paid for specified classes of taxpayers for FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-6 ➤ Seeks to make amendments (Ninth Amendment, 2018) to the CGST Rules, 2017. ➤ Notification amending the CGST Rules, 2017 (Tenth Amendment Rules, 2018) ➤ Seeks to bring section 51 of the CGST Act (provisions related to TDS & TCS ) into force w.e.f 01.10.2018

**Analysis of 4<sup>th</sup> Quarter**

For being enroll as GST tax practitioner a person must be a sales tax practitioner/tax return preparer as per existing law for a time period of not less than 5 years and answer the prescribed exam within 18 months. The time period was 12 months before this notification. A transporter can apply for an UCRN (unique common enrolment number) by submitting the details in FORM GST ENR-02 by using any one number of GSTINs. Time limit for file Form GST ITC-04 was from July 2017 to June 2018 and further extended to till 30th Sept 2018. GSTR-9C i.e is dealing with reconciliation statement to be furnished along with annual returns. As per thus act TCS provisions will be effective from 1st Oct 2018 under GST. Rate of 0.5% rate will be collected by TCS under CGST Act on the value of net taxable supplies.



**Table –5: 5<sup>th</sup> Quarter Notification on CGST (2 month)**

5 <sup>th</sup> Quarter Notification	From Date – To Date	No of Notification	Subject Mater
Month of October – December	09-10-2018 To 30-10-2018	08 Nos.	<ul style="list-style-type: none"> <li>➤ Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017.</li> <li>➤ Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018 for all taxpayers.</li> <li>➤ Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017</li> <li>➤ Seeks to exempt post audit authorities under MoD from TDS compliance</li> <li>➤ Seeks to extends the time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018</li> <li>➤ Seeks to make amendments (Thirteenth Amendment, 2018) to the CGST Rules, 2017.</li> </ul>
	05-11-2018 To 29-11-2018	06 Nos.	<ul style="list-style-type: none"> <li>➤ Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.</li> <li>➤ Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores for taxpayers in Srikakulam district in Andhra Pradesh and 11 districts of Tamil Nadu.</li> <li>➤ Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores for the quarter from July, 2018 to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.</li> <li>➤ Seeks to extend the due date for filing of FORM GSTR - 4 for the quarter July to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.</li> <li>➤ Seeks to extend the due date for filing of FORM GSTR – 7 for the months of October, 2018 to December, 2018</li> </ul>

(Sources- <http://www.gstcouncil.gov.in/cgst-tax-notification>)

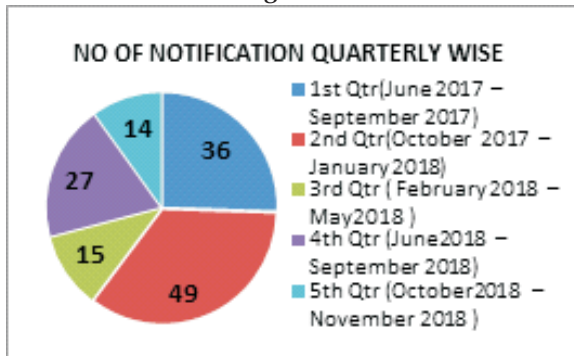
#### Findings of 5<sup>th</sup> Quarter

Though we took 5<sup>th</sup> quarter but as per our analysis it is from July 2017 to November 2018 so in the last quarter we only have two months which is taken for consideration. CGST rules 2017 restore rule 96(10) which is meant for refund of IGST paid on exports. Ministry of Defence exempted from TDS compliance from Post audit authorities. TDS provisions exempt from Supply of goods and/or services from a PSU to another PSU. Extnsion of return filling for cyclone (Titli) affected region of Srikakulam, Andhra Pradesh.

From 1st October 2018, TDS provisions were applicable. The first return in GSTR-7 was revised for month of Oct. 2018 will be on 10th Nov. 2018. The extension for filing GSTR-7 will be extended for dedicator from Oct. 2018 to Dec. 2018 up to 31st Jan. 2019.

#### Graphical Representation of Notification:

(Fig –1)



#### Tabular Representation of Notification:

Table –6

Quarters	No of Notification Quarterly wise	% of Notification
1st Qtr (June 17 – Sept 17)	36	25.53
2nd Qtr (Octo17 – Jan 18)	49	34.75
3rd Qtr (Febr18 – May 18)	15	10.64
4th Qtr (June18 – Sept18)	27	19.15
5th Qtr (Oct18 – Nov 18)	14	9.93
<b>Total no of Notifications</b>	<b>141</b>	

### **Operational Efficiency of GST Notification**

Operational efficiency of GST should be possible only after the successful implementation GST Regime. Transaction with Cut-off dates post or near to its implementation need its re assessment to avoid any negative impact caused by

changing tax rates. Changing Rate as per need of the hour by looking at growth and development of Tax system should bring operational synergies/efficiency to the systems.

<b>List of rate changes at 31st GST Council Meeting</b>		
<b>SL. No</b>	<b>List of Goods/Services</b>	<b>Changes in Tax Rate</b>
1	Vegetables provisionally preserved but unsuitable for immediate consumption	5% to Nil
2	Vegetables cooked/uncooked via steamed, frozen or boiled (branded)	5% to Nil
3	Music Books	12% to Nil
4	Parts for manufacturing renewable energy devices falling under chapter 84, 85 or 94 of Tariff	5%
5	Natural cork	12% to 5%
6	Fly ash blocks	12% to 5%
7	Walking sticks	12% to 5%
8	Marble rubble	18% to 5%
9	Agglomerated cork	18% to 12%
10	Cork roughly squared or debugged	18% to 12%
11	Articles of Natural cork	18% to 12%
12	Movie Tickets < or = Rs 100	18% to 12%
13	Premium on Third party insurance on Vehicles	18% to 12%
14	Accessories for Handicapped Mobility Vehicles	28% to 5%
15	Power banks	28% to 18%
16	Movie Tickets > Rs 100	28% to 18%
17	Video game consoles, equipments used for Billiards and Snooker and other sport related items of HSN code 9504	28% to 18%
18	Retreated & used pneumatic Rubber Tyres	28% to 18%
19	Colour Television Sets & monitors up to "32 Inches"	28% to 18%
20	Digital & Video Camera recorders	28% to 18%
21	Pulleys, transmission shafts, cranks and gear boxes under HSN 8483	28% to 18%
22	Tax rate on Air travel of pilgrims reduced*	28% to 18%

\* For travel by non-scheduled and chartered operations for religious pilgrimage , facilitated by Govt of India under bi-lateral agreements.

Others:

- 5% GST rate on the composite supply of goods where it also include supply of construction services and other goods for solar power plant, is now levied as follows:
- 5% GST will be for 70% of value of supply of goods
- Remaining 30% of the EPC contract value is supply of service
- Rate of 5%/18% on footwear.
- 12% Uniform GST rate on Flexible Intermediate Bulk Container (FIBC)

#### **Goods recommended to be exempted**

- Supply of gold by Nominated Agencies to exporters of gold Jewellery.
- Gifts received by President, Prime Minister, Governor or Chief Minister proceeds of which is used for public or charitable cause may be used for auction.
- IGST and Compensation cess can be exempted for Vehicles imported for temporary purposes under the Customs Convention on the Temporary importation of Private Road Vehicles.

#### **Services recommended to be exemption**

- Banks Services supplied to Basic Saving Bank Deposit account holders under Pradhan Mantri Jan Dhan Yojana.
- Rehabilitation Council of India Act, 1992 includes Services supplied by rehabilitation professionals at hospitals, schools or rehabilitation centres established by Government or charitable institute registered under Section 12AA of IT Act, 1961.
- Loan guarantee services provided by Government to its undertakings and PSUs for bank loans.

(Sources- <https://cleartax.in/s/gst-rates>)

#### **Problems in Implementing GST**

“Although, the introduction of GST a year-ago led to consolidation of multiple taxes, thereby simplifying processes, its implementation is taking time for customers and logistics companies as they are getting accustomed to the changed systems and the benefits it can offer. While the transactional part is getting stabilized with unbilled revenues reducing, we are witnessing delays in finalizing the new orders from customers. Customers are still grappling with their post-GST strategy and this has impacted the new business acquisition” by **Pirojshaw Sarkari**.

- Compliance Journey has miles to go : Due to damper in compliance process of GST, as a result of which technology took more time as compared to anticipated time to resolve the issue. Initial steps adopted was suddenly taken out by committee looking at struggle facing by business houses to meet the requirement of compliance. From the analysis of notification we founds a lots of correction has been made in the second quarter of implementation.
- Involvement of High software installation cost: by looking at present trend every business has to update their manual systems to automated machine system with installing ERP software for GST complaint. Software's are costly in nature. All this new adoption process leads to increasing cost of organization. Cleartax is the 1<sup>st</sup> company in India to launched readymade GST software.
- It deals with Dual Control: Business was controlled by indirectly by both the center and state related to tax calculation. Many cases state will lose its autonomy on rate of change the tax rate as regulated by GST council. It is act as a compulsion for the state to implement the tax.
- Problems related to cumbersome registration system: Due to multiple registration requirement of brings lot of complicity for industry and business. companies have not interested towards approaches of GST due to the multiple audit and assessment due to multiple registration.
- Complexity due to crop up of new Cesses: GST have scrapped a multiplicity of taxes and cesses in every quarter for all types of goods. It includes automobiles, sugars etc needs to be examined thoroughly to understand its complicity.
- Problems related to the refund process for export: The mechanism associated with exporters, which accounts for data matching law have create difficult situation for refund process. It is a burden for SME which affect their day to day operating.

### Conclusion

The implementation of GST is really remarkable achievement of India government but still it is in its early stage of its adoption. The concept behind GST is very positive for its entire stakeholder. After 1 year of implementation now time comes for Indian Govt. to stabilize the whole system by removing the uncertainty, facilitate compliance by easing processes and expanding tax base of GST to provide successive progress to both India as well as Its Govt. we have taken total 141 no of GST notifications from 19<sup>th</sup> June to 2017 to 30<sup>th</sup> November 2018 systematically and find out that it had came across lots of ups and down for meetings the requirement. Public acceptance to these GST systems is comparatively less to earlier tax systems. The impact of GST notifications on the operational efficiency is quite satisfactory because it could

able to bring changes on rate of taxes as per demand of Public, business houses and Industrial Units. According to American Actor Jimmy Dean, "I can't change the direction of the wind, but I can adjust my sails to always reach my destination." Similarly, the reality is GST already implemented and hence all have to accept the reality with individual adjustment. Problems are reduces in 5<sup>th</sup> quarter as compared to 1<sup>st</sup> quarter but still it needs to special attention for making GST systems Error free Tax systems. In short term GST may be looks confused, critical and uncertain but if you look on the medium or long term prospective it will help full to India in the context of cost reduction, efficiency enhancement and increasing overall efficiency in global market.

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