



Consumer Perception Towards Goods And Services Tax In Uttarakhand

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Abstract

There have been reforms in Indian indirect tax system from time to time, but there were problems in state and inter-state indirect tax which were not possible to solve it. Today, all over the world the service sector has overtaken to production sector in GDP. From this it seemed that the way the service sector is progressing, this old indirect tax system was acting as a compulsion in that sector somewhere. Many Countries, have adopted the GST to remove the various barriers as state and centre. The Goods and Services Tax system was implemented more than 165 developed and developing countries. The times need to be included in the Indian indirect tax system has been discussed by the Indian government for last two decades, but due to political interference, this tax structure could not be applicable. In the last year 2017, this system was adopted as reforms in the Indian indirect tax system. Many indirect taxes were included in this. It was seen with the hope of being transparent, simple and capable of removing the cascading effect of tax. In this paper, an attempt has been made to understand the level of awareness of people and what they think about this system. And what are perceived after the implementation of GST.

Keywords: Indirect Tax , GST, Tax Structure, Reforms.

Introduction

Indirect taxation in India has witnessed a paradigm shift on July 01, 2017 where in a large number of Central and State indirect taxes have been amalgamated in a single tax i.e. Goods and Services Tax (GST). The introduction of GST is very significance step in the field of indirect tax reform in India. It is important to note that the Custom Act will also continue in post GST regime.

GST was aiming "One Nation- One Tax". GST integrated the country into a common market by removing barriers across states and enabling smooth flow of goods from one state to another. It subsumed various indirect taxes levied by the centre and the states to bring in India uniform indirect taxation system. The GST system was designed to address various problems associated with the conventional VAT system. In VAT, State Government does not permit credit of excise duty paid by the manufacturer to the dealer on sale of goods. Thus,

VAT is payable also on excise duty component of the price. This also leads to cascading effect as tax is levied on tax; the rate of VAT on the same item varies between one states to another. It's moreover, in case of supply of goods and there are several dispute cases found whether it is sale transaction or can it be considered as service.

The main motive of GST is implementing to increase the government revenue by preventing tax evasions and unfair trade practices, prevailing in the modern market etc. Rationalization and harmonization of commodity taxation is a serious problem of the Indian tax system. The root of this problem lies in federal structure of the Indian constitution which makes intricate arrangements for the division of taxation powers between the central and state government. The problem has been further compounded by the confrontation politics pursued by different political parties ruling at the centre and in the states.

Review of Litterature

Kaur, Harjinder (2018), in his research reveals that the Public awareness, Understanding and knowledge about GST. The findings indicate that the level of awareness of the GST is still not reached a satisfactory level. P. Gurusamy (2018), discussed that what individuals really understand in relation to GST. It's found that the public has not confirmed that the introduction of GST will not affect the current price of the products. Anshu, Ahuja (2017), in his paper found that consumers are satisfied that goods and services tax will reduce the tax evasion in the country and will increase the transparency in the tax structure. Karthick, R. et al. (2017), found that consumers feel that the tax rates are high for the products of daily use. S. Murugaiyan et al. (2017), Its found that the general public is almost unaware of the GST concepts. Ahmad et al. (2016), argued that the negative perception of consumers toward the implementation of GST was due to lack of information on the goods or services which are exempted from GST, and the impact of inflation of price. Ali, Mohammad et al. (2016), many communities are poorly understood and confused about the GST system and give negative perceptions about it. Shafie, Mohammed Zabri (2016), in his study found that the level of understanding towards GST among consumers in Batu Pahat is at moderate level. Urif, Hafizan Binti (2016), this study determines employees' attitude on GST in OUM, eight attitudes identified as a supportive attitude towards GST in OUM. While, Six attitudes identified as not supportive attitude towards GST. Iza, Nor et al. (2015), in his this paper is to investigate that majority of the students disagree with the methods taken to implement the GST. Noormahayu (2015), In this study, several identifiable variables were selected concerning tax knowledge, tax morale and tax compliance. Multiple regression analysis was used to test the cause of relationship among tax knowledge, tax morale and tax compliance with the taxpayers' awareness on GST. The result revealed that all the three independent variables were found to have significant impact towards the public awareness on Goods and Services Tax (GST). Shaari, Nurulhasniet al. (2015), The overall findings show that even

though the students were aware of the government's initiative to implement Goods and Services Tax (GST) but they still have limited knowledge in relation to this matter.

Objectives of the Study

The objectives of present study are as follows:

1. To examine the level of consumer awareness towards GST
2. To know what are factors of Consumer Perception towards GST Compliance.
3. To measure the level of consumer perception towards GST.

On the basis of above objectives, the following hypotheses are tested:

H₀₁ -There is no significant relationship between consumers perception towards GST Compliances among gender - wise.

Research Methodology

The major objective of the study is to measure the level of consumer perception towards GST in Uttarakhand. For achieving these objectives the exploratory research design has been used. In the ambit of exploratory research design, detailed search of the literature has been made which helps in exploring the history of taxation (Hair et al. 2010).

There are two types of data i.e. secondary data and primary data. For the purpose of the study, both types of data have been collected. The secondary data has been collected from various published and unpublished sources which includes Commercial Tax Department of India and Uttarakhand, Ministry of Finance, Indian Public Finance Statistics, Economic Survey, Union Budget, Books, Circulars of CBEC reports, Journals, various reports, published and unpublished thesis and projects, News Papers, Internet web page etc. Along with these resources, the websites of Ministry of Finance, GSTIN, GST council, etc. has also been used.

Primary data are those data which are collected for the first time (Kothari, 2010). It is a fresh and unused data. It is collected using survey method.

A research instrument is "A tool used to collect data, to measure the knowledge, attitude and skills" according to Parahoo (1997). On the basis of literature review, some construct had been designed to measure the perception of consumer towards GST like GST Knowledge, GST Outcomes and GST Benefits. These construct and scales were taken from previous studies. These construct and scales are slightly modified for the present study to be more appropriate for the requirement of the study. These construct shown has been below:

Scale Measured

S.No		Construct	Scale by
1	Perception towards GST	Knowledge	Jaya Kumar (2012), P.V. John (2010), Nurulhasni et al (2015)
2		Outcomes	Pragati (2010), Prabhakaran (2010),
4		Benefits	Jaya Kumar (2010) Prabhakaran(2010)

Sources: Self prepared

In this study the researcher used a questionnaire for consumers. The questionnaire was divided into three sections each. The questionnaire deals with consumers it comprises section A consist of demographic profile and consumer profile of the respondents. Section B, consists of a series of questions pertaining to awareness of respondents' towards GST. In section C, consisted a series of questions pertaining to respondents' perception towards GST. In order to analyze the respondent response score has been given to all point of Likert scale such as 5= Strongly Disagree, 4=Disagree, 3=Neither Agree nor Disagree, 2= Agree and 1= Strongly Agree.

A sampling is the process of selecting the sample. A sampling frame is a "list of sampling units from which the sample may be drawn"(Hair, Anderson (2010), Tatham& Black 1998). Sample is a portion of the population which is examined to estimating the characteristic of the population. A total of 450 consumers at 5% level of significance are considered for this study as per Morgan's Table.

Sample focus was given to enterprises in the big cities to represent the entire population of the state (Bryman& Bell, 2003; Palil, 2010). The present study is confined to state of Uttarakhand which is divided into two regions i.e. Garhwal Region (consists of seven Districts) and Kumaun Region (consists of six Districts). These regions are further divided into two tracks i.e. Hilly area and Plain area. Some parts of 13 districts such as Haridwar, Udham Singh Nagar and some parts of Dehradun and Nainital are come in territory plain area, while remaining areas of the state are hilly area. The primary data were collected through the judgmental and convenient sampling technique. The Garhwal region selected in two plain districts and one is hilly district (Dehradun, Haridwar, and Pauri Garhwal) and in the same manner in Kumaun region (Nainital, Udham Singh Nagar, and Almora) have selected. The sample structure of the study represent in discussed below:

Sample Structure of the Study

Category	Garhwal Region		Kumaun Region		TOTAL Sample
	Plain District	Hilly District	Plain District	Hilly District	

	Dehradun	Haridwar	PauriGarhwal	Nainital	Udham Singh Nagar	Almora	
Consumer	75	75	75	75	75	75	450
Total Sample							450
Total Valid Questionnaire							298

Sources: Self prepared

The present study total 450 questionnaires were distributed to the consumer's respondents. Out of which 417 responses were collected, but only 298 questionnaires is valid for data analysis. The total response rate was 66.2 percent in this research. According to Babbie, (1990) it is considered as a good response rate.

Data Analysis of Consumers awareness and perception towards GST

The opinion of the consumers, a survey of 298 respondents belonging to gender-wise has been carried out. The demographic profile of the respondents had been understood by several variables such as gender, age, level of education, occupation and family of income in Uttarakhand. The respondents' personal profiles of consumers were analyzed and results are presented below.

Demographic Profile of Consumers

PARTICULARS	FREQUENCY	PERCENTAGE
GENDER		
Male	202	67.8
Female	96	32.2
Total	298	100.0
AGE		
Less Than 30	168	56.4
30-40	99	33.2
40-50	27	9.1
Above 50	4	1.3
Total	298	100.0
EDUCATION		
High school	4	.14
Intermediate	19	6.4
Graduate	82	27.5

Postgraduate	172	57.7
Professionals	21	7.0
Total	298	100.0
OCCUPATION		
Government job	72	24.2
Private job	90	30.2
Agricultural activities	10	3.4
Business	75	25.2
Student	51	17.1
Total	298	100.0
FAMILY INCOME (Monthly)		
Below Rs 50000	147	49.3
Rs 50000-100000	55	18.5
100000-200000	75	25.2
More than 2 Lack	21	7.0
Total	298	100.0

*Source: Primary data

It is evident from table 4.14 that majority of the respondents 67.8% represent male, whereas only 32.2% respondents were female. On the basis of age group 56.4% respondents are aged below 30 years and 33.2% are aged 30 to 40, whereas 9.1% age 40 to 50 years and rest above 50 years. In terms of educational qualification 57.7% respondents were postgraduates while 27.5% respondents are either graduates or 7% respondents were professionals. Regarding the occupation, 30.2% respondents are employed in private jobs, while 25.2% are engaged in business. This table also represents the family income of respondents 49.3% have below the level of income Rs. 50000 p/m while 25.2% respondents have income between Rs.100000-200000 and 18.5% respondents have income between Rs.50000-100000 per month

Consumer's awareness towards GST

The success of GST law depends on its consumer's awareness. It is to be noted that the consumers are the persons ultimately bear the tax burden of the goods they are purchased and hence the need for creating consumers awareness about GST is very important.

Table: Consumers Awareness towards GST

Sources: Primary Data generated by spss.25

It is evident from table that majorities of the consumers (68.1%) are aware of GST and rests (31.9%) are not aware of GST levy from 1/07/2017 in India.

Table: Sources of awareness

Particulars	Frequency	Percentage
Aware from GST effected on 1.7.2017 in India		
Yes	203	68.1
No	95	31.9
Total	298	100.0
Particulars	Frequency	Percentage
News Paper	80	26.8
Audio Visual Media	77	25.8
Dealers	20	6.7
Friends/Relatives	10	3.4
Shopkeeper	7	2.3
Others	9	3.0

Sources: Primary Data generated by spss.25

The above table, most of the consumers revealed that sources of awareness to understand and learn about GST, through the newspaper (26.8%), from audio -visual media (25.8%), 6.7% from dealers etc.

Level of Consumers awareness towards GST

Awareness of GST obtained from consumers based on the mean scores of the statements. The respondent's level of awareness is divided into two categories:

- (a) High (with mean scores between 1.6 - 2)
- (b) Moderate (with mean scores between 1.3 - 1.6)
- (c) Low (with mean scores 1 -1.3)

Table: Descriptive Statistics for consumer's awareness towards GST

Item	Statement	N	Mini.	Maxi.	Mean	Std. Deviation
Awn2	Are you known all registered traders under GST have to	298	1.00	2.00	1.3456	0.47638

	issue bills in the prescribed forms					
Awn3	Do you know that not collecting your bill you are inadvertently letting dealers evade tax legitimately due to the Government	298	1.00	2.00	1.2785	0.44903
Awn4	Do you know all registered traders have to show the tax element in the bills	298	1.00	2.00	1.3859	0.48763
Awn5	Do you know dual GST (i.e. CGST & SGST) charge by you	298	1.00	2.00	1.4094	0.49255
Awn6	Are you aware different tax rates under GST (5%,12%,18%& 28%)	298	1.00	2.00	1.3221	0.46809
	Valid N (listwise)	298				
	Overall mean				1.3483	

Sources: Primary Data generated by spss.25

Table shows the descriptive statistics for consumer's awareness. The results revealed that the level of overall mean (1.3483) of consumer's awareness towards GST is moderate.

Consumer's perception towards GST

Perception of GST obtained from consumers based on the mean scores of the statements. The respondent's level of perception is divided into three categories:

- (a) High (with mean scores between 4-5)
- (b) Moderate (with mean scores between 3-4)
- (c) Low (with mean scores below 3)

Table: Descriptive Statistics for Consumer's perception towards GST

Descriptive Statistics						
Item	Statement	N	Mini.	Maxi.	Mean	Std. Deviation
Know1	GST system is a simple method for computation tax liability	298	1.00	5.00	3.7919	1.03654
Know1	The GST rates are reasonable	298	1.00	5.00	3.9497	0.90685

Know1	GST laws, rules, forms, Procedure are very simple and Unambiguous	298	1.00	5.00	3.8322	1.04706
Know1	The GST system is more transparent	298	1.00	5.00	3.5436	1.07611
Outc1	Tax evasion has reduced due to adoption of GST system	298	1.00	5.00	3.6275	0.94219
Outc2	Government revenue increased due to adoption of GST	298	1.00	5.00	3.7248	0.82763
Outc3	Adoption of GST has reduced production costs	298	1.00	5.00	3.5973	0.85217
Outc4	With the introduction of GST, there has been an increase in GDP	298	1.00	5.00	3.4396	0.87504
Benef1	GST is more beneficial to the tax administration	298	1.00	5.00	3.9362	0.97059
Benef2	Is beneficial to the customers also	298	2.00	5.00	4.0168	0.79755
Benef3	Awareness programme run by Govt. is sufficient to clear the doubts	298	1.00	5.00	3.7349	0.97452
	Valid N (list-wise)	298				
	Overall mean				3.7450	

Source: Primary Data generated by spss.25

The above table revealed that the overall mean of consumer's perception (3.74) for GST knowledge, GST Outcomes and GST Benefits is moderate. Moreover, the highest mean value 4.0168 shows that the consumer's perception is high towards GST benefits such as it is beneficial to the customers.

Normality Test for Individual construct

Before testing hypotheses for the equality of means for advances require to check the data for normality assumptions. For testing the normality of the distribution, the values should be considered. Many scientists and researchers (George and Mallery, 2010; Trochim and Donnelly, 2006; Field, 2009; Gravetter and willnow, 2012) say if the value of kurtosis and skewness are between +2 and -2 we can accept normal distribution. As shown in Table 4.19 the data looks normal and does not violates normality assumptions.

Table: Test of Normality

Factor	N	Mini.	Maxi.	Mean	Std. Deviation	Skewness	Kurtosis
GST Knowledge	298	5.00	20.00	15.1174	3.63896	-0.815	0.246
GST Outcomes	298	4.00	20.00	14.3893	2.88082	-1.044	1.736
GST benefits	298	4.00	15.00	11.6879	2.39245	-1.256	1.915
Valid N (listwise)	298						
Overall Mean				13.7315			

Source: Primary Data generated by spss.25

This table shows that the mean and standard deviation with reference to variables related to the study and reveals that majority of respondents have given highest rating for GST Knowledge (15.11) and the least rating is given for GST Benefits (11.14). On the other hand majority of respondents have given highest standard deviation rating GST Knowledge (3.63) and the least standard deviation for GST Benefits (2.39). The mean and standard deviation rating indicates that factors are within range.

Factors influencing Consumer's perception towards GST

The consumer's responses on various dimensions of factor influencing consumer's perception towards the GST were tested by principal component factor analysis using varimax rotation. The principal component analysis helps to extract maximum variance of factor loadings by making higher loadings and one lower for each factor. So, the resultant factor solution is easy to interpret.

Table: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.778
Bartlett's Test of Sphericity	Approx. Chi-Square	2065.660
	Df	55
	Sig.	.000
Cronbach's Alpha		.850
No. of items		11

Source: Primary Data generated by spss.25

Table shows that the value of KMO measure is found to be 0.778 which is acceptable and indicates that the factor analysis is adequate. The value of Chi-square of Bartlett's test of Sphericity is 2065.660 which is significant ($p < .001$) indicating that the data is appropriate for factor analysis.

Total Variance Explained

	Initial Eigen values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.478	40.706	40.706	4.478	40.706	40.706	3.275	29.776	29.776
2	2.483	22.574	63.281	2.483	22.574	63.281	2.701	24.558	54.334
3	1.34	12.183	75.464	1.34	12.183	75.464	2.324	21.13	75.464
4	0.587	5.339	80.803						
5	0.484	4.399	85.202						
6	0.437	3.969	89.171						
7	0.363	3.299	92.47						
8	0.318	2.89	95.36						
9	0.256	2.33	97.69						
10	0.149	1.351	99.041						
11	0.105	0.959	100						
Extraction Method: Principal Component Analysis.									

Source: Primary Data generated by spss.25

The principal component method, using varimax rotation was used for extracting factors. Three factors were retained from 11 statements depending upon Eigen values and variance explained. Eigen values along with percent variance accounted for by each of the factors are given in table. Table depicts that 75.464 percent of cumulative variance has been explained by three factors. The variance shows significant contribution of these three factors influencing perception of consumers towards GST. The first factor has Eigen value of 4.478 and it explains 40.706 percent of variance. The second factor has an Eigen value of 2.483 and explains 22.574 percent of variance. The third factor has an Eigen value of 1.340 and explains 12.183 percent of variance in the original data, respectively.

Rotated Component Matrix

Factor Name	Statement	No. of item	Alpha	Component Factor Loading		
				1	2	3
GST Knowledge	GST system is a simple method for computation tax liability	4	.915	.933		
	GST laws, rules, forms, Procedure are very simple and Unambiguous			.899		
	The GST rates are reasonable			.888		
	The GST system is more transparent			.815		
GST Outcomes	Government revenue increased due to adoption of GST	4	.841		.837	
	GST has reduced production costs				.837	
	Tax evasion has reduced due to adoption of GST system				.779	
	With the introduction of GST, there has been an increase in GDP				.715	
GST Benefits	Is beneficial to the customers	3	.838			.863
	It is also beneficial to the dealers					.847
	GST is more beneficial to the tax administration					.822
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a. Rotation converged in 5 iterations.						

Source: Primary Data generated by spss.25

For data reduction, eleven items representing perception of consumers towards GST were factor analyzed using principal component analysis, with varimax rotation. There are three factors influencing perception of consumers towards GST namely GST Knowledge, GST Outcomes and GST Benefits have been extracted. GST Knowledge is represented by four items with factor loading range from .933 to .815 and Cronbach alpha score of .915. Four items with factor loadings representing 'GST Outcomes' range from .837 to .715 with Cronbach alpha of .841. Finally, three items with factor loadings of .863 and .822 represented 'GST Benefits' with a Cronbach alpha score of .838.

Relationship between consumer's perception towards GST

T-test is used in this research study to test if there is any significant variation among gender pertaining to respondents of the research study with respect to their perception of consumers towards GST and its dimensions.

Gender-wise Comparison of factors influencing consumer's perception towards GST

Factors relating to consumers perception towards GST		N	Mean	Standard Deviation	t-value	Sig.
GST Knowledge	Male	202	3.7513	1.0403	-0.756	.450
	Female	96	3.8359	0.9662		
	Total	298	3.7794	1.0166		
GST Outcomes	Male	202	3.5879	0.8981	-0.318	.751
	Female	96	3.6162	0.8262		
	Total	298	3.5973	0.8743		
GST Benefits	Male	202	3.8928	0.9553	-0.097	.923
	Female	96	3.9024	0.8279		
	Total	298	3.8960	0.9142		

Source: Primary Data generated by spss.25

Table presents the results of t-test for pertaining to consumers of the research study with respect to consumer's perception towards GST among gender-wise.

The consumers perception towards GST knowledge, GST Outcomes and GST Benefits have found insignificant and it does not varies across gender-wise. The t-value and significant value of the respondents are -0.756 ($p=0.450>0.05$), -0.318 ($p=0.751>0.05$) and -0.097 ($p=.923>.05$).

Table 4.25 Summary of Hypotheses

S.No	Null Hypothesis	Test	Sig.(P)	Remarks
H ₀ 2a	There is no significant relationship between consumer perceptions towards GST Knowledge among gender wise.	T-TEST	.450> 0.05	Accepted
H ₀ 2b	There is no significant relationship between consumer perceptions towards GST Outcomes among gender wise.	T-TEST	.751>0.05	Accepted
H ₀ 2c	There is no significant relationship between consumer	T-TEST	.923>0.05	Accepted

	perceptions towards GST Benefits among gender wise.			
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FINDINGS

Awareness of Consumers

The first objective of the present study is to examine the awareness of consumers towards GST. The level of overall mean value of consumer's awareness (1.34) towards GST is less than 2. The results revealed the consumer's awareness towards GST in Uttarakhand is found overall moderate.

Perception of Consumers

The second objective of the study is to measure the perception of consumers towards GST. The consumers perception towards GST were found the t-value is calculated in case of GST Knowledge, GST Outcomes and GST benefits is -0.756, -0.318 and -0.097, and p-value .450, .751, and .923 which is greater than the significance value 0.05 at 5% level of significance. Therefore, the null hypothesis is accepted i.e. "There is no significant relationship between consumer perceptions towards GST among gender-wise".

The level of overall mean value of consumer perception (3.74) towards GST Knowledge, GST outcomes and GST benefits is less than 5. The results revealed the consumer's awareness towards GST in Uttarakhand is found overall moderate.

Conclusion:

The present study focused on awareness and perceptions consumer aspects. The result revealed that the level of consumer awareness towards GST in Uttarakhand is found overall moderate. The findings of present study is supported with the findings of previous studies were found that the lack of awareness for implementation of GST (Aakanshsa, Uppal et.al (2019), Kaur, Harjinder (2018), Barhate (2017), Chauhan, Vineet (2017), Mohammad, Ali et al. (2016), Zabri, Shafie (2016) and Zakaria et.al (2015), but unsupported previous study like Murugaiyan et al. (2017), John P.V. (2010).

Moreover, the level of consumer's perception regarding GST Knowledge was found significantly moderate. The mean value of all the statement under GST knowledge shows that more than 3. The findings of present study is supported with the findings of previous studies were found that the lack of tax knowledge (Aakanshsa Uppal et.al (2019), Noormahuyu et. al (2015), Zakaria et.al (2015), NurulhasniShaariet.al (2015) but unsupported previous study Kaur, Harjinder (2018), Bidin, Zainol (2016). The result

revealed that the consumers was lack of understanding about GST Knowledge, such as simple method for computation tax liability, GST laws, rules, forms, procedure which are very simple and Unambiguous, Classification of Goods and services is appropriate, more transparent, more number of records books of accounts to be maintained, and easy to maintain records in the form of soft copy.

The levels of consumer's perception regarding GST Outcomes were found also moderate. Mean value of all the statement under GST Outcomes shows that more than 3. This result revealed that the consumer perceive more about such as Government revenue increased due to implement GST, product prices decreased due to input tax credit, Administrative costs have decreased in this system, reduce tax evasion, Corruption has come down, reduced paper work and save the environment, reduced production costs, and increase in GDP. The findings of present study is unsupported with the findings of previous studies were found that the negative perception towards GST Output, Iza Nor et.al (2015).

The level of consumers perception regarding GST Benefits were found moderate for all the statements. Mean value of the statement under GST Benefits shows that more than 3. This result revealed that the consumer satisfies GST benefits to avail by the societies such as more beneficial to the tax administration, also beneficial to the consumer and awareness programme run by Government is sufficient to clear the doubts.

On top of average awareness and perception regarding GST implementation, most of the respondents were also not willing to support and accept the implementation of GST. For this reason, the government should reflect on how to increase the knowledge of GST among citizen. Furthermore, they should put more effort in delivering information and educating the citizen regarding GST, so that the citizen will have positive view about this GST implementation.

Major Suggestions:

- In GST require more practices related to rules and procedures. There are many difficulties in understanding GST system for common people and there was a scope for the negotiation, tax evasion, personal interruption and corruption etc.

So, it is suggested that it is necessary to make this GST System very simple, clear, and adequate. A comprehensive general awareness campaign should be conducted to educate the consumer and business. The information may be provide through newspapers, television, and radio and should be organized district wise National seminar, workshops, training programme, forums and meetings.

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