

REVIEWING THE SIX-YEARS JOURNEY OF GOODS AND SERVICES TAX IMPLEMENTATION IN INDIA

Ms. Durga Ghanchi

Junior Research Scholar,
School of commerce,
Gujarat University.
anokhuduggu11@gmail.com

Dr. Chetana Marvadi

Professor,
School of Commerce,
Gujarat University.
crmarvadi@gujaratuniversity.ac.in
Orcid id: <https://orcid.org/0000-0001-8949-6433>

Abstract

Background: The Introduction of the Goods and Services Tax (GST) in India is a significant tax reform aimed at realizing the vision of "One Nation, One Tax" by integrating 17 indirect Taxes. The implementation of GST with an aim to unify tax structures across the nation has encountered challenges and complexities during its acceptance phase. **Methods:** The study is exploratory in nature. The study uses Secondary data to show the Journey of GST from the day it is implemented till Jan 2024 which covers the period of 6-years, focusing on compliance, transparency, and facilitation of Businesses. **Result:** Through a comprehensive analysis, the study aims to provide insights into the evolution and outcomes of GST, shedding light on its role in shaping India's tax landscape and contributing to the broader goals of economic development and streamlined taxation.

Keywords: Goods and Services Tax, ITC, QRMP, RCM

Editorial Record

First submission received:
April 20, 2024

Revisions received:
May 11, 2024

Accepted for publication:
May 13, 2024

Cite this article

Ghanchi, D., & Marvadi, C. (2024).
Reviewing the six-years journey of
goods and services tax
implementation in India. *Sachetas*,
3(2), 6-14
<https://sachetas.in/index.php/Sachetas/article/view/254>

INTRODUCTION

The implementation of GST is the beginning of a new era in indirect tax system of India. The idea of "ONE NATION - ONE TAX" has been coined by the Kelkar task force on Indirect taxes in 2000 under the government of Atal Bihari Vajpayee, who is known as the father of GST.

However, it cannot be implemented due to disagreements between the federal and State governments. In 2014 Constitution (122nd Amendment) Bill was introduced to allow the adoption of the GST. Rajya Sabha and Lok Sabha passed a Bill with amendments in August 2016, which was approved by more than half of the Indian states and assent by the President on September 8, 2016. On 15th September 2016, the GST Council was established to make various decisions related to GST. Finally, on 1st July 2017, GST was implemented with objectives to simplify compliance, reduce tax cascading, and to promote economic integration.

The GST, a significant historical reform, unified 17 indirect taxes under one umbrella, subsumed service tax, excise duty, and VAT etc. to streamline the taxation system. GST introduced in India is a dual model GST, where tax is simultaneously levied by central Government and State Government. GST has four components: Central Goods and Service Tax (CGST), State Goods and Service Tax (SGST), Union territory Goods and Service Tax (UTGST) and Integrated Goods and Service Tax (IGST) under CGST Act 2017, SGST Act 2017, UTGST act 2017 and IGST Act 2017 respectively. For various goods and services, the five GST slabs have been set at 0%, 5%, 12%, 18%, and 28%. Special rates for GST of 0.25% and 3% are levied on rough precious and semi-precious stones and gold respectively. Few Necessity goods are exempted from GST, certain luxury items and demerit goods are subject to compensation cess. Renewable energy, petroleum goods, and alcohol (used for human consumption) are not taxable under the GST.

The Goods and Services Tax (GST) is an indirect tax. It is applicable to the supply of goods and services, covering the entire supply chain from manufacturers to consumers. It operates as a destination-based tax, imposed at the point of consumption by the end consumer. As a unified tax for the entire nation. In many countries, GST is also known as value added tax, or VAT. Around 175 countries have implemented GST/VAT. In 1954, France became the first country in the world who has implemented GST. Significant number of countries around the world have profited from GST implementation. In contrast to earlier tax system, GST will help in streamlining the tax code, increasing revenue collection, and lowering manufacturing costs which will benefit both consumers and producers. It aids to government in providing a reliable funding system to help socially beneficial development initiatives. Goods and Service Tax, introduced by “101st Constitutional Amendment Act, 2016” under Article 366 (12A) of Indian Constitution.

GST is levied on Goods and services. They are defined under CGST Act,2017 as follows:

GOODS: under 2(52) of the CGST Act, Goods means “every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and other things attached to or forming part of the land which are agreed to be severed before supply or under the contract of supply”.

SERVICE: According to section 2(102) of the CGST Act Services means “anything other than goods, money and securities but includes activity relating to the use of money or its conversion by cash or by any other mode”.

GST continues to be an essential part of India's economic environment, making doing business easier and promoting a more uniform and fair tax system.

LITERATURE REVIEW

Following are some of the studies in the area of GST implementation and development since its inception.

(Nayyar & Singh, 2018) examined the development of Goods and Services Tax (GST) in India and its implementation issues. According to them Goods and Service Tax will positively impact on numerous sectors in India, such as manufacturing, services, telecommunications, vehicles, and small enterprises. The new tax system would also benefit traders, consumers, and the government. It is anticipated to boost tax receipts, expansion of Indian economy and reduce tax obstacles separating the federal and state governments.

(Nandi, 2018) assessed the impact under the composition scheme of GST on registered small and Medium enterprises, highlighting their role in the Indian economy. SMEs create new entrepreneurs, generate employment, promote industrialization, and ensure ancillary units supply. Author suggests that GST could be a game changer, thus caution is needed to overcome confusion and queries Therefore, SMEs must adapt to the new regime and capitalize on the composition scheme.

(Patawari & Srivastava 2020) Conducted a study to focus on changes in Indian indirect tax structure which led to introduction of Goods and Services Tax in India. They analysed the journey of indirect tax structure from the report of L.K. Jha Committee to 101st constitutional Amendment Act that led to Economic reforms in country. The State and Central Government have forgone some of their powers to tax under 7th schedule for easy introduction of GST. They concluded that introduction of GST not only change the tax laws but also has great impact on centre-state relationships and the 7th schedule.

(Dey & Rajaram, 2021) have analyzed the E-Way Bill's journey in India with objective to study the purpose of implementing E-way bill as a digital approach under GST. They have discussed E-way Bill system as an important initiative by the government to overcome the difficulties under VAT regime of various states. They concluded that effective implementation of this digital approach by the government will help to boost the logistics business as it will result in reduction of transport expenses and times.

(Vitala et al., 2021) have examined Individuals and businessmen perception regarding ITC and composition scheme under GST regime. It is found that the problems faced by businessmen are different with respect to the size, dealership and amount of knowledge. Registration does not depend upon the educational qualification but on the size of revenue of respondents. It is concluded that business community is in favour of simplified composition system over ITC. They have suggested to conduct Awareness programs, skill enhancement training, simplification of ITC mechanism etc. to overcome the challenges faced by the businessmen.

(Kumar et al., 2022) revealed that aim of the composition scheme is to help small suppliers by lowering their GST rates, which will also benefit to consumers. Although, some consumers are unaware of this scheme. They recommended that it is favourable for customers to be awake of this program prior to using the product. The supplier has responsibility to transfer the benefits of the Composition Scheme to customers. Notably, Composition schemes benefit consumers and small businesses.

(Dhokare, 2023) have discussed on concept of E-Invoicing, Applicability, Steps of Generation of E-Invoice & Analyse the benefits and concerns to businesses. They concluded that e-invoice system, under GST has ability to pre-populate returns and reduce reconciliation issues with ensuring that most necessary returns are automatically included in the e-way bill.

(Abhilasha, 2023) analysed the collection of Goods and Service Tax (GST) in FY 2022-23, and evaluated the contributions made by Different Businesses to GST. It is found that the maximum amount of GST collected in the FY 2022-23 is 18,07,680 crores. It is 22% higher than that of FY 2021-22. Researcher concluded that GST revenue to the government is increasing and public limited companies have made the maximum contribution till the FY 2021-22.

(Kalaivani et al., 2023) have studied the impact of GST after implementation in India with objectives to identify the benefits and limitations. They concluded that it is necessary to understand the structure and compliance requirement which can help businesses, individual and policymakers to take taxation decisions. But, Technical issue in GST portal causes delay and difficulty for businesses.

The literature review provides a comprehensive overview of India's Goods and Services Tax (GST), and there is notable gap in understanding its challenges and drawbacks. The reviewed studies highlight the positive aspects of GST, but also emphasize the need to comprehend its limitations, difficulties, and potential negative consequences for a comprehensive understanding. This study is an attempt to review Journey of GST in India in last six years.

RESEARCH METHODOLOGY

The study is exploratory in nature. This study is based on Secondary data collected from various websites like the Finance Ministry and GST Council. The following are the main objectives of this study:

1. To analyses current status of GST in India
2. To examine development and challenges of recent Developments under GST.

JOURNEY OF GST IN INDIA

The GST Council is the federal constitution body, as stated in article 279(A). The GST Council decides which categories of goods and services are subject to which tax rates. The GST Council, established in 2016, is responsible for making decisions on tax rates, exemptions, and administrative procedures. Three members of the legislative union territory, one finance minister, one union minister of state (revenue department), and twenty-eight state finance ministers make up the 33 members of the GST council. **Council has so far held 52 meetings till 2023, and its decisions have had a significant impact on the GST implementation in India.**

Some important decisions taken in the GST Council meeting are shown in Table-1 below:

Table-1

GST council Meetings	Year	Highlighted Recommendations
24th meeting	16 th December 2017	Introduced new e-way bill mechanism.
33 rd and 34 th meeting	February– March 2019	Reduced the effective rate of non-affordable housing from 12% to 5% and affordable housing from 8% to 1% under a special scheme for the real estate sector.
35 th meeting	June 2019	Approved the rollout of an e-invoicing system, making it mandatory for small firms with annual turnover of ₹5 crore or more from August 1, 2023.
36 th meeting	July 2019	Reduced GST rates on electric vehicles from 12% to 5% and promoting green energy initiatives and exempting electric buses with over 12 people occupancy capacity.
42 nd meeting	October 2020	Approved enhancements to the Return Filing process and rolled out the QRMP scheme for small-scale businesses.
43 rd and 44 th meeting	May-June 2021	Approved the rationalization of duty on specific COVID-related goods as a relief measure.
47 th meeting	June 2022	Approved trade facilitation measures including amendments to CGST Rules, a change in refund formula, waiver of late fees, and additional tax payment modes.
49 th meeting	February 2023	Approved the enactment of the National Bench- GST Appellate Tribunal.

50 th meeting	11 July 2023	28% tax will be levy on the full face value of bets placed in horse racing online gaming, casinos.
52 nd meeting	October 2023	Expansion of amnesty scheme

(Source:- <https://gstcouncil.gov.in/gst-council>)

GST SIX YEARS' JOURNEY

The implementation of GST has completed 6 years on July 1, 2023. Since its introduction, the GST has undergone numerous revisions in the areas of policy, rate rationalization, procedural compliance etc. Additionally, GST has survived the Covid epidemic of 2020. The success of GST has been attributed to the government's, business community's, and tax professionals' persistent and unrelenting efforts. This study summarizes the Journey of GST in Table-2, over the previous six years, as well as the Challenges and future prospects for the country.

Table-2: Journey of GST

Year	Particulars
2017	GST introduced on 01/07/2017
2018	The e-way bill was introduced gradually.
2019	New composition approach for services Raised to INR 40 lakh the mandatory threshold level for products
2020	Technology-based auto-populated return filling; QR code-based B2C invoices; Phased introduction of e-invoicing
2021	Introduced the QRMP program Extended Applicability of E-invoice, Elimination of the need for an obligatory GST audit
2022	Rollover of e-invoice to INR 10 crore ITC deadline extended to November 23 following Reopening window for filing or amending form Trans-1
2023	E-invoice extended to INR 5 crore

(Compiled by author from : <https://gstcouncil.gov.in/>)

Since its inception GST has undergone many changes in the form of procedural and regulatory aspects. This study makes an attempt to understand this recent development from the view point of ease of doing Business. Following are some of the recent notable developments in field of GST implementation.

E-WAY BILL

E-way bill is a system generated electronic document which shows the movement of goods of consignment worth more than Rs. 50,000. It reduced delays in interstate transit by replacing physical paperwork. The person in charge of the conveyance must use their GST account to log in and submit consignment details on the GST portal. An e-way bill consists of two parts: Part A, provided by the registered person causing goods movement, and Part B, provided by the transporter, requiring the person to generate the bill. The National Highway Authority of India (NHAI) introduced FASTag in 2019 to digitize toll collection, allowing deductions without cash transactions. Since February 2021, FASTag is mandatory for all automobiles, enabling real-time live vigilance, reducing verification time, and enhancing surveillance activity. From April 1, 2020, the E-way bill is integrated with the Vahan System, simplifying transportation and enabling real-time tracking of vehicle details, but simultaneous details must be mentioned. Taxpayers are required to update their systems and input 4/6 digit HSN codes for e-way bill generation via web and API systems from 1 February, 2024. According McKinsey Global Institute prediction, India's logistics sector to grow at a CAGR of over 10%, from \$200 billion in 2020 to at least \$320 billion in 2025. Thus it can be inferred that ongoing amendments are progressively simplifying the E-way bill process, introducing improvements that streamline procedures and enhance user convenience, leading to a more straightforward and efficient implementation of the E-way bill system.

COMPOSITION SCHEME

Composition scheme is the alternative scheme for the taxpayers whose turnover up to 1.5 crore (75 lakhs in case of special category states). The scheme is beneficial to the small businessmen and reduced compliance burden. Additionally, non-resident persons, E-commerce platforms, casual taxpayers, and ice cream and pan masala tobacco companies are not eligible for this scheme. Participants in the Composition Scheme are not allowed to supply non-taxable goods or services, make interstate outward transportation, or exceed the current fiscal year's aggregate turnover limit. The composition system limits a number of benefits, No ITC benefits, not able to shift the tax burden on customers and is only applicable to intrastate trade. Businesses must issue a "Bill of Supply" with the wording "Composition taxable person, not eligible to collect tax on supplies" at the top of Bill. Businessmen have to fulfill a number of criteria to adopt this scheme.

The registered person is restricted under the composition scheme in terms of what they can supply outside the state, but not in terms of what they can receive in other states, either in the form of goods or services or both. As an alternative scheme, the taxpayer has the freedom to choose the GST regular scheme or composition scheme that best suits their requirements. Recently, The Finance Act, 2023 has amended the GST Act to permit unregistered suppliers and composition taxpayers to make intra-state supply of goods through E-Commerce Operators, subject to certain conditions. This move aims to support small businesses by allowing them to sell their goods without mandatory registration.

QR CODE

The government has introduced dynamic Quick Response (QR) codes to encourage digitization and digital payments. QR codes are applicable in case of tax invoices issued to an unregistered person by a registered person (B2C invoice) and whose annual aggregate turnover exceeds Rs. 500 Cr in any of the financial years from 2017-18 onwards. QR code is not applicable to banks, NBFC, GTA service provider, OIDAR supplies etc. The GST invoices are necessary in order to calculate the ITC amount. An invoice that originated could be misplaced by a taxpayer, or they might need more copies of the same invoice. In these circumstances, the QR Code are probably going to be quite useful. Therefore, taxpayers can produce the invoice in PDF format as many times as necessary by scanning this code.

E-INVOICE

The GST council approved the introduction of e-invoice in September 2019, aiming to ensure inter-operability across the GST system. Initially, registered taxpayers with revenue over Rs. 500 crores in FY 2019–20, requires e-invoicing. The most recent update is that as of August 1, 2023, the new turnover requirement for mandatory e-invoice is INR 5 crore. The GST council has made timely amendments to ensure the coverage of all taxpayers within its jurisdiction. The e-invoicing system impacts the e-way bill system by allowing current users to log in using their same credentials. E-way bills are now auto-populated from the e-invoicing portal upon installation, simplifying the bill creation process and integrating the e-way bill and e-invoicing systems. The government has additionally connected the filing of GST returns with e-way bills. If taxpayers who have two or more continuous unfiled GST returns, the creation of e-way bills will be prohibited. Businesses benefit from simplified compliance and automated processes while the government gains from reduced tax avoidance. Some taxpayers who are eligible for e-invoicing, but if they generate E-way bills without linking with e-invoices, creates mismatch in the system. From March 1, 2024, E-Way bill generation will be prohibited without e-Invoice details.

INPUT TAX CREDIT

Input Tax Credit (ITC) allows organizations to offset taxes on final products by claiming credit for taxes paid on inputs, preventing cascading effects and promoting an effective tax system. In India, the GST's ITC mechanism has increase tax awareness but brought challenges of type and nature of supply. The electronic credit ledger assesses credit availability for registered individuals, subject to CGST Rule 36. Reverse Charge Mechanism (RCM) shifts tax liability to recipients, posing challenges in determining supply occurrence and dealing with inverted duty structures. ITC is allowed for tax paid under RCM, but cannot be used to adjust liability, which must be paid in cash. Identifying reverse charges in online advertisements and digital services are another challenge for tax officials. As per 37A of CGST Rules, 2017 Taxpayers are required to reverse Input Tax Credit (ITC) availed on invoices or debit notes within 180 days from the date of issue of the invoice. thus, Taxpayers are advised to comply with reversal procedures before the specified deadline.

GOODS AND SERVICE TAX NETWORK

The GST Network (GSTN) serves as the IT backbone for the GST system. GSTN was developed for amendments and refinements based on business feedback and economic changes. The IT architecture of GSTN enables the collection, processing, and sharing of information among various stakeholders. Continuous enhancements to the GST Portal aim to ensure smooth taxpayer engagement and seamless accessibility to services, with improvements in user experience and system robustness. Offline tools are being refined to enable offline compliance tasks, and the GSP (GST Suvidha Provider) eco-system is expanding to support additional service compliance initiatives.

QRMP SCHEME

The Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme, implemented on January 1, 2021, aims to provide relief to small taxpayers with an aggregate turnover of up to Rs. 5 crores. Here, QRMP taxpayers have the flexibility to file GSTR-1 and GSTR-3B on a quarterly basis, streamlining the filing process. Payment of taxes is facilitated through a system-generated challan. Additionally, QRMP taxpayers can pass Input Tax Credit (ITC) to recipients each month using the Invoice Furnishing Facility (IFF), an optional feature for submitting B2B invoices for the first two months of the quarter. This represents a significant simplification for small taxpayers who

previously had to file 25 returns annually, now reduced to just 9 forms a year, leading to simplified return filing and a reduction in compliance costs.

GST AMNESTY SCHEME

Implementing instructions and deadlines is essential to ensuring timely submission and payment of GST returns. Filing returns in a sequential manner is necessary, and missing the filing deadline may expose a taxpayer to penalties, potentially leading to the cancellation of GST registration due to continuous delays. In an effort to safeguard taxpayers from such consequences, the government has introduced the GST Amnesty Scheme, providing relief to taxpayers by allowing them to file overdue GST returns without facing severe fines. The GST Council has recommended an amnesty scheme for taxable persons who were unable to file an appeal against a demand order within the specified timeframe. Appeals under this scheme can be filed until January 31, 2024, with a pre-deposit requirement of 12.5% of the tax under dispute, including a minimum of 20% debited from the Electronic Cash Ledger. This initiative has proven beneficial for taxpayers, offering an extension for submitting Suo Moto cancellation of registration applications and providing a more lenient approach to addressing overdue GST filings.

MERA BILL MERA ADHIKAAR SCHEME

Indian government, collaborating with State governments, has launched “Mera Bill Mera Adhikaar” from September 1, 2023, To promote accountability and transparency in business interactions, it provides incentives to Consumers who actively participate and share Invoices on the Mera Bill Mera Adhikaar application. Few states and union territories have implemented it as a pilot project.

MAJOR DEVELOPMENTS UNDER GST REGIME

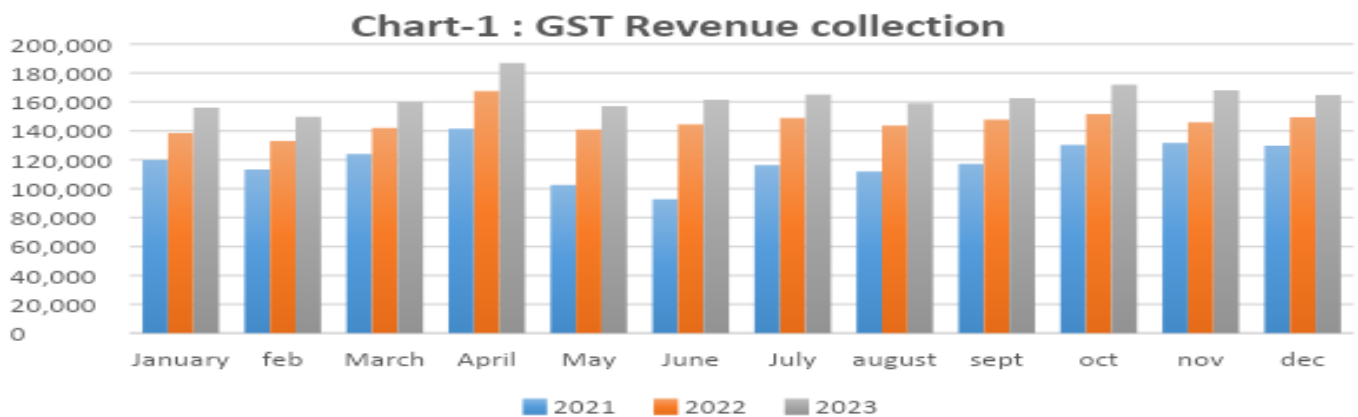
There are many developments in the field of GST in India but the revenue generation and registration under GST have shown a remarkable improvement after implementation in India.

A. GST revenue collection

The following Table-3 shows the monthly revenue collection of the period of 3 years: 2021,2022 and 2023.

Table-3 (Revenue performance of GST-2021 to 2023)

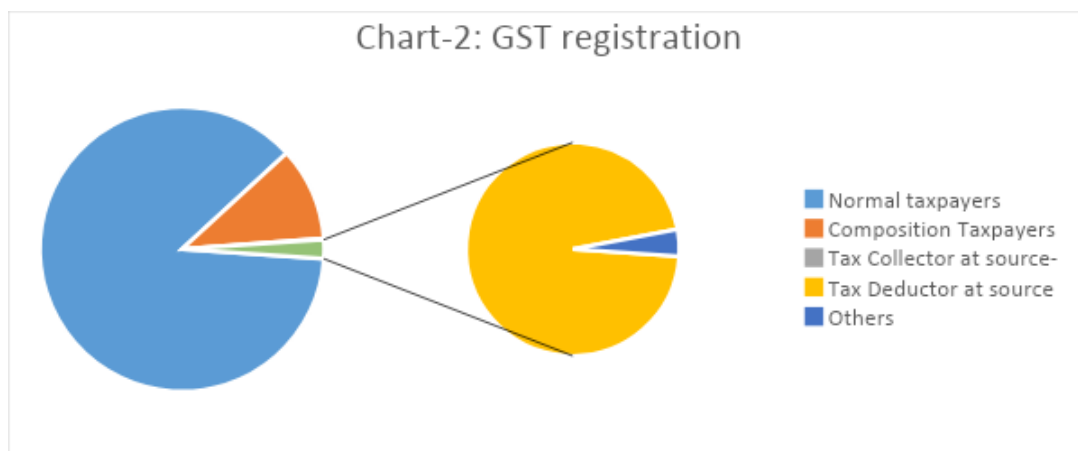
Month/Year	2021	2022	2023
January	1,19,847	1,38,394	1,55,922
February	1,13,143	1,33,026	1,49,577
March	1,23,902	1,42,095	1,60,122
April	1,41,384	1,67,540	1,87,035
May	1,02,709	1,40,885	1,57,090
June	92,849	1,44,616	1,61,497
July	1,16,393	1,48,995	1,65,105
August	1,12,020	1,43,612	1,59,069
September	1,17,010	1,47,686	1,62,712
October	1,30,127	1,51,718	1,72,003
November	1,31,526	1,45,867	1,67,929
December	1,29,780	1,49,507	1,64,882
Total	14,30,690	17,53,941	19,62,943



The GST revenue collection showed a generally rising tendency in the years 2021, 2022, and 2023. GST collection was significantly impacted by the COVID-19 Pandemic. However, GST revenue grew annually after the pandemic. As per Ministry of Finance report, Gross GST revenue collected for December 2021 was Rs. 1,29,780 crores. In December 2022, the amount of goods and services tax collected was Rs. 1,49,507 crores, representing a 15% yearly increase. In comparison to the same month the previous year, the gross GST revenue collected in December 2023 is Rs. 1,64,882 crores, representing a 10% growth rate. The above chart-1 shows an overall increase in the amount of GST revenue that India has collected, reflecting the scope of businesses covered by the GST system and the enhancement of the country's tax system as a whole.

B. GST registration in India

From the introduction of GST in 2017 till November 2023, GST registrations in India is shown in below chart-2:



The above chart-2 shows the GST registration figure across the nation. There are different categories of taxpayers according to their types of Businesses. 1,24,59,084 Normal Taxpayers, 15,16,551 composition Taxpayers, 20,157 Tax collector at source, 2,93,476 Tax Deductor at source are. And others Including 7,496 are Input Service Distributor, 2112 are casual Taxpayers, 39 Non-Resident Taxpayers, 516 OIDAR (Online Information Database Access and Retrieval services), 2297 UIN (Unique Identification number) Holders.

C. Summary of Current status of GST

The following Table-4 shows the status of GST implementation as on 31st December 2023.

Table-4

Registered Tax Payer	1.44 crore
Total Returns filed	126.08 crore
E way bill	435.04 crore
Total Invoice upload	2310 crore
payment through the portal	67.73 lakh cr.
Total no. of payment transactions	32.25 crore

Highest Returns Transactions in a day	24.85 lakh
Highest Payment Transactions in a day	9.55 lakh

(Source: gstn.org.in)

The above Table-4 reflects key statistics related to the tax system which indicates 1.44 crore registered taxpayers, 126.08 crore represent the overall number of tax returns submitted, 435.04 crore refers to the electronics waybills generated for the movement of goods, 2310 crore indicate the total number of invoices uploaded, 67.73 lakh crore shows the total monetary value of payment processed through portal, 32.25 crore overall count of payment transaction, 24.85 lakh refers to the highest returns transactions for tax returns in a day and 9.55 lakh shows Highest payment transaction in a day.

Both the annual growth in revenue collection and the increment in GST system registrations are noticeable. The information demonstrates a favorable effect on the financial ecosystem.

CHALLENGES OF GST

The following are some of the challenges for goods and service tax system in India:

- Small and Medium Enterprises (SMEs) find it difficult to comply with the provisions of GST due to a complex tax structure, technology glitches, high compliance costs, Input Tax Credit (ITC) issues, GST rates, and the e-way bill system. Although the GST system's rigidity promotes fiscal autonomy, it also comes with some challenges.
- The reverse charge mechanism (RCM) faces difficulties in application due to higher rates and cash payments. Strong mechanisms have been implemented in place to eliminate GST loopholes, which has increased the monitoring of violations and fraudulent declarations. Taxpayers must respond to government notices immediately to prevent penalties, refused refunds, interest recovery, and asset seizure.
- Furthermore, Normal taxpayers and those who are eligible for ITC are unable to make purchases from businesses under the composition scheme, as they cannot get ITC benefits. All of these difficulties highlight the complex problems that taxpayers and businesses in India suffer with the GST system.

FINDINGS & CONCLUSION

Over the past six years, various amendments in GST have been made that has effected economic growth, compliance, transparency, tax evasion, and business facilitation. The GST reform aims to simplify the tax structure which will benefit to various industries and their stakeholders. However, challenges such as a complicated tax format, high compliance costs, Input Tax Credit problems, and the e-way bill system have been acknowledged. The government has implemented measures to eliminate GST loopholes, leading to increased monitoring of violations and fraudulent declarations. Recent developments, such as the QRMP scheme, e-invoicing, the composition scheme, and amnesty schemes, have aimed to simplify compliance and provide relief to businesses. The GST journey represents an important era in India's tax history, with ongoing initiatives aiming to resolve issues, improve compliance, and advance economic growth.

REFERENCES

- A. Dey & S.RAJaram. (2021). An Evaluative Study on E-Way Bill in India Asian Journal of Organic & Medicinal Chemistry. *Asian Journal of Organic & Medicinal Chemistry*, 6(4), 371–377.
- Abhilasha A C. (2023). GST: An Analysis Of The Collection And Contribution Of GST In FY 2022-23. *International Journal For Multidisciplinary Research*, 5(5), 1–12. <https://doi.org/10.36948/ijfmr.2023.v05i05.7198>
- K. Vitala, Anil R, & Dr. Promod Kumar Pandey. (2021). ITC Vs Composition scheme- an empirical evidence of issues and challenges for utilization of input tax credit in GST among the business houses of North-Bangalore. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 18(9), 215–229.
- Kalaivani, E., Arjun, P., Tamilarasan, N., Snehaa, D., Poojashree, V., & Rangasamy, S. (2023). a Study on Overview of Goods and Services Tax Implementation in India: a Quick Look. *International Journal of Advanced Science and Engineering Research*, 07(01), 55–59.
- Kumar, R., & Khanna Malhotra, R. (2022). Composition Scheme Under Gst Facilitate for Small Scale Businesses and Consumers. *Journal of Critical Review*, 6(5), 401–407.
- www.researchgate.net/publication/365284880
- Nandi, R., & Banerjee, P. (2018). Impact of GST on Small and Medium Enterprises (SMEs) Registered under Composition Scheme: An Assessment. *International Journal of Management, IT & Engineering*, 8(7(1)), 196–202.
- Nayyar, A., & Singh, I. (2018). A comprehensive analysis of goods and services tax (GST) in India. *Indian Journal of Finance*, 12(2), 57–71.

<https://doi.org/10.17010/ijf/2018/v12i2/121377>

Patawari, M., Srivastava S. P. (2020). GST A Journey to Make India a Single Tax Economy. *International Journal of Trend in Scientific Research and Development (IJTSRD)*, 4(4), 1000–1008. www.ijtsrd.com/papers/ijtsrd31326.pdf

Dhokare, S. (2020). New E-Invoicing System under GST : Advantages and Concerns. *Studies in Indian Place Names*, ISSN: 2394, 40(64), 118–127. www.researchgate.net/publication/346520762

Chandak, A. (2019). Introduction of E-Way Bill: The Indian Logistics Sector and Supply Chain Industries Gearing Up for Huge Challenges. <https://dx.doi.org/10.2139/ssrn.3417555>

Shetter, R. (2020). Goods and service Tax: An Overview. *IOSR Journal of Business and Management IOSR Journal of Business and Management (IOSR-JBM)*, 22(4), 1-07.

DOI: 10.9790/487X-2204070107

Pandey, A., Saxena, N. Paliwal, U. (2023). Perceptions of the textile industry stakeholders on a multi-slab goods and services tax system in India. *Research Journal of Textile and Apparel*. <https://doi.org/10.1108/RJTA-04-2023-0046>

L, Dhanasekar. (2018). E-Way Bill under Goods and Services Tax in India. *International Journal of Scientific Research in Computer Science Applications and Management Studies*, ISSN 2319 – 1953, 7(5).

www.researchgate.net/publication/348233581.

<https://cmpbenefits.icai.org>

<http://www.icsi.edu/>

www.gstcouncil.gov.in

www.gst.gov.in

www.pib.gov.in

www.cbic-gst.gov.in

www.gstindia.com

www.icmai.in

www.ijrcm.org.in

www.finmin.gov.in

www.gstn.org.in

www.nipfp.org.in

www.ijmra.us

www.ijsrscsams.com

www.ijaser.in