

A Study on The Perceptions of Degree Students About GST Awareness in Kanchipuram City

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Abstract: The implementation of the Goods and Services Tax (GST) represents a significant reform in India's indirect taxation system, aimed at enhancing efficiency and simplifying the tax structure. By consolidating numerous Central and State levies into a single unified tax, GST mitigates the cascading effect of taxation and facilitates the establishment of a cohesive national market. While the policy has garnered both positive and negative responses, concerns persist regarding its impact on consumer prices and tax compliance. This study seeks to evaluate the level of awareness and understanding of GST among students, given their role as future stakeholders in the economy. A random sample of 60 students from diverse academic backgrounds and years of study was surveyed to assess their familiarity with the principles and application of GST. The findings highlight a knowledge gap, indicating that although many students are aware of the existence of GST, they often lack a comprehensive understanding of its mechanisms and implications. This lack of awareness may contribute to broader issues of non-compliance and misinformation within the general public.

Key words: Goods and Services Tax (GST), Indirect Tax Reform, Student Perception, Tax Compliance, National Market Integration, Economic Literacy

1.INTRODUCTION

Goods and services tax is an indirect tax main goal of this tax is eliminate tax blocks between states and create a single market. It's the most important part of the government revenue GST has brought about a major change in central government system in India [Wijaya, Suparna, 2025]. GST will overcome the problems of all earlier taxation systems. This method will lead to a common national market. They have created Goods and services tax system by combining many types of tax systems. This system has been introduced as an alternative to the system of separate taxation by the central and state governments [Kimura, Shunsuke, 2025]. Before the implement of GST each

state had a different tax system. So this goods and services tax has been created by integrating all different types of taxes. Central tax and State tax replaced by VAT, Excise duty, Entertainment duty, luxury duty, custom duty, entry tax, services tax, purchase tax, tax on lottery, tax on advertisement. The history of GST in India dates back to 2000, and four related bills became law in 2017. The GST Act is designed to make taxation on goods and services more efficient and equitable in India. The implementation of GST in India is a significant step in reforming India's indirect tax system. Merging of a great figure of taxes into an only tax is expected toward bring many paybacks. [Li, Qiuyi, 2024] The most important benefits of this move are to reduce dual taxation or else eliminate the layer effect. There is much debate about taxation and what is the best way to collect revenue from individuals and businesses. Different methods can be used such as sales taxes, income taxes or property taxes. In order to ensure that income is collected efficiently and fairly, it is important to choose the right method for the particular area to be taxed. This significant progress has laid the foundation for a more integrated national market. Implementation of GST will make Indian goods more economical popular international then domestic marketplaces. The overall tax problem will be reduced by 25% to 30%. The self-policing and transparency of the GST system facilitates administration on an overall scale

To Implement GST some key steps, need to be taken. First, a federal-level system must be implemented. Second, all businesses must be updated on how to comply with the new tax. Thirdly, the government should collect the tax. Finally, the revenue should be used to fund various government programs. [Saxena, Rekha, 2024] The 122nd Amendment Bill was passed by a two-thirds majority in the Rajya Sabha and then ratified by at least 50% of state legislatures. After that

the approval of the President should be obtained. After the passage of the Bill, the (GST Council) will be established.

the authors examine the influence of Goods and services tax in Malaysia. Goods and services tax was introduced in 2015. [Asriezam Uda. et.al. 2023] Malaysia Government introduced GST mainly raise the revenue of the Country. The authors analyzed introduction of GST and its impact. He concluded that GST will help in eradicating the economic stagnation caused by India's current tax system. It is expected to promote a neutral tax that is not influenced by local trends and conditions., Has decided toward deliver a complete and appropriate Basic evidence stays essential toward update them Comprehend the overall principles of Goods and Services tax via planning Workshops, lectures, teaching, courses then forums Be flexible and increase awareness and knowledge Law. GST is said to transform the Indian economy. GST in this book Reduce the complexity of different lines and eliminate layer effects. A linear structure is displayed on the paper Includes different tax rates. Impact of tax schemes on various sectors like telecommunication, Electronic Communication etc. Cars, Real-estate, banking besides commodities. He pointed out that [Sahoo,et.al 2025] Their report explores the history and evolution of GST and the country and how it changed the different taxes. [Vineethan, T, 2024] explained in their review paper Concept of GST. He also highlighted the advantages and disadvantages of GST in our economy. carried out research to assess the possible effects of the [Shambharkar, et.al, 2025] GST on different areas of the Indian economy. According to the report, the goal of the GST is to simplify the indirect tax system by substituting a single system for several different taxes. Additionally, it highlights the anticipated advantages for organizations and consumers through greater transparency and compliance simplicity. The study pointed up the necessity of broad awareness and implementation difficulties. Because it offers a basis for comprehending students' attitudes toward GST in a changing economic environment, this study is pertinent. investigated the connection between [Garg.et.al, 2025] economic growth and the introduction of the Goods and Services Tax (GST). Their study examined the possibility that the GST could boost national wealth and development. The

authors offered actual data indicating that by expanding the tax base, GST has a favorable impact on GDP. They emphasized how effective tax structures may raise more money without having a detrimental effect on consumer spending. The analysis backs up the idea that long-term economic stability and growth can be promoted by tax reforms like the GST. [Sureka.et.al, 2025] A study by looked at the effects of the GST after it was put into effect in India. The authors evaluated the effects of GST on different industries, pricing schemes, and tax adherence. Their results showed that while some industries benefited from simpler taxes, others encountered difficulties throughout the transition. The report underlined how crucial company understanding and preparedness are to the successful implementation of GST. Overall, the study demonstrated how GST could increase economic efficiency and simplify the indirect tax structure. [Udayankumar, et.al, 2017] The challenges and opportunities of enacting the Goods and Services Tax (GST) in India were examined by Important issues like rate structure, administrative readiness, and collaboration between the federal and state governments were noted in their analysis. The authors contended that although the GST presents short-term challenges, it has long-term advantages for tax efficiency and economic integration. To guarantee seamless execution, they underlined the necessity of strong infrastructure and clear policies. The study came to the conclusion that the GST might improve economic growth and change India's indirect tax structure with an emphasis on the [Sharma. et.al, 2023] GST's implementation, investigated the three-dimensional impacts of tax reforms in India. Their analysis assessed the effects of GST from an administrative, social, and economic standpoint. Through the unification of the tax system, GST was proven to improve market efficiency and revenue generation from an economic standpoint. Socially, it helped make the tax system more equitable and transparent. The reform's administrative introduction of digital procedures made compliance easier while also emphasizing the importance of technical preparedness. Transitional issues were [Devgan, et.al, 2016] carried out an analytical study to evaluate rural traders' perceptions and awareness of the GST. Rural dealers showed a marked lack of knowledge and readiness about GST, according to the study. Confusion regarding the new tax structure and

compliance processes was voiced by several respondents. Inadequate training and restricted information availability were identified in the study as the two main obstacles to the successful implementation of the GST in rural areas. Some traders recognized that the GST could have long-term advantages, like streamlined taxation and decreased corruption, despite their early opposition. Barhate underlined the necessity of focused awareness campaigns and support networks to close the knowledge gap between rural and urban areas. According to the report, raising GST literacy is essential for a successful national rollout. looked at the assessment and application of the GST in light of India's economic expansion. The study evaluated how GST could lessen cascading tax effects and simplify the indirect tax structure. [Shah, Vishvas, 2024] It highlighted how the GST improved the efficiency of the flow of goods and services by establishing a single national market. Although the policy structure was sound, the author pointed out that during the first phase, implementation difficulties such technical hiccups and compliance problems surfaced. Positive hopes for more foreign investment and ease of doing business were also mentioned in the study. Bhattacharya came to the conclusion that the GST has the ability to improve fiscal restraint and GDP growth over the long run. For more efficient implementation, the report suggested ongoing monitoring and policy modifications. investigated consumer [Erdogan.et.al, 2024] perception and awareness of the GST implementation in India, with a particular emphasis on the National Capital Region. Although there was a moderate level of general awareness regarding GST, their study found that many customers were unclear about its structure and effects. The authors discovered that income and educational attainment had a major impact on perception and awareness. Customers were worried about price increases and confusion during the transition, but they also valued GST's goal of streamlining the tax code. The study underlined that in order to close knowledge gaps, effective communication and education efforts are required. It came to the conclusion that increasing consumer trust in GST requires more openness and public involvement. An investigation into Indian consumers' attitudes regarding the GST was carried point the According to the study, most consumers knew about GST, but many were unclear about its true structure

and advantages. [Garg.et.al, 2022] Urban customers exhibited greater awareness than their rural counterparts, according to the survey. Many respondents expressed concerns about rising costs and the transparency of billing. The writers underlined the significance of raising public awareness through awareness-raising initiatives. The study came to the conclusion that how consumers perceive GST is crucial to its acceptance and its implementation. [Sahoo.et.al, 2025] Consumer perceptions of GST rates in India were examined by who concentrated on the effects of varying tax rates on consumer behavior. According to their research, customers were worried about the rising prices for specific items and services. Perceptions were found to be clearly divided, with some consumers expressing discontent about price hikes and others appreciating the uniformity brought about by GST. The authors emphasized that precise classification of products and services and open communication could increase customer acceptability. Additionally, the study found that consumers' knowledge of GST rates had a big impact on their decisions to buy. The report concluded by suggesting additional regulatory changes to allay consumer worries and guarantee more seamless execution. Customers' [Patel.at.al, 2024] opinions of the Goods and Services Tax (GST) in India were investigated by who also looked at how it affected consumers' shopping decisions. According to the study, consumers were generally aware of the GST concept, but many were unclear about how it influenced the costs of products and services. Kumar found that price hikes, particularly for necessities, worried consumers more than the long-term advantages of tax simplification. The study made clear how important awareness initiatives were to improving consumers' comprehension and acceptance of GST. The study also found that [Ault.et.al, 2025] consumers' favorable opinions were associated with a clear comprehension of tax structures and a simpler tax system. The problems and difficulties India encountered when putting the Goods and Services Tax (GST) into effect were examined by [Nema.et.al, 2024] The analysis emphasized the difficulties in bringing the federal and state governments' tax structures into alignment. Challenges like administrative inefficiency, businesses' ignorance, and technical issues during the first phase of deployment were noted by the writers. [Bhalla.et.al, 2023] The impact of GST on small and

medium-sized firms (SMEs) was also covered in the report, with the observation that these companies encountered greater difficulties adjusting to the new framework. The authors highlighted the long-term advantages of GST, including greater tax compliance and economic integration, in spite of these difficulties. The study came to the conclusion that GST may greatly enhance India's tax structure with the right reforms and awareness campaigns. A study on public knowledge of the Goods and Services Tax (GST) in India was carried out. According to their research, although most [Vineethan, T, 2024] people were aware of the GST, many did not fully comprehend its structure or how it affected their day-to-day lives. The study found that the general population had several misconceptions about GST, especially regarding its rates and classifications. The authors underlined that in order to guarantee a better comprehension and seamless application of GST, consumer education initiatives were crucial. They also pointed out that rural communities have a harder time understanding the specifics of the new tax structure. The study came to the conclusion that raising public awareness through targeted communication initiatives will help GST succeed. It looked on how trust and authority affected Malaysian taxpayers' incentive to comply with tax laws. According to the study, [Rashid, 2021] taxpayers' motivation to follow tax laws was significantly influenced by their level of faith in tax officials, with better compliance rates being associated with greater levels of trust. The author further pointed out that taxpayers' willingness to cooperate was positively correlated with their perception of the tax authorities' ability and fairness. Thus, perceived authority also had an impact on compliance. According to the study, voluntary tax compliance may increase if the tax system is made more transparent and trustworthy. Rashid underlined that increasing total tax compliance required cultivating a good rapport between taxpayers and tax authorities. The study came to the conclusion that trust and power. An empirical study on the change of business taxes through the use of information technologies was carried out by with a focus on the Goods and Services Tax (GST) implementation in India. The study demonstrated how digital platforms and systems, such as the GSTN [Singh. et.al, 2024] portal, were essential in making tax compliance and reporting easier for companies. The authors discovered that companies who adopted these

solutions saw a decrease in tax evasion and an increase in tax management efficiency. The requirement for ongoing training and issues with the IT infrastructure, however, were also noted as obstacles. The report underlined that while information systems are essential to a smooth GST rollout, they also need ongoing maintenance and assistance. A study evaluated customer awareness and impression of the Goods and Services Tax [Dewi. et.al, 2025] (GST), particularly as it relates to Bengaluru's restaurant business. Despite a generally high level of awareness regarding GST, the study found that many customers were unsure of how it influenced restaurant service prices. According to the study, consumers had differing views about the advantages of GST and were especially worried about how it will affect meal prices. The authors discovered that whereas some customers valued the clarity that the GST provided, others believed that the tax resulted in increased costs. The survey underlined how important it is for restaurant operators to communicate better about GST taxes.

The primary objective of this study is to comprehensively examine the socio-economic and demographic profile of the respondents in order to understand the diverse backgrounds that may influence their perspectives on taxation. In addition, the study aims to assess the level of awareness, knowledge, and perception of the respondents towards the Goods and Services Tax (GST). By exploring these dimensions, the research seeks to identify patterns and correlations between demographic factors such as age, education, occupation, and income and the respondents' understanding and attitudes towards GST. This dual focus will provide valuable insights into how different segments of the population engage with and are impacted by the GST system.

2 METHODOLOGY

The study adopts a quantitative research methodology to investigate the relationship between educational qualifications and the perception of awareness and knowledge of the Goods and Services Tax (GST), as well as the association between educational attainment and gender. To achieve this, both primary and secondary sources of data were utilized. Primary data was gathered using a structured questionnaire disseminated through Google Forms, targeting

individual respondents. The questionnaire captured key demographic and socio-economic variables including age, income, occupation, and education, along with specific items assessing GST-related awareness and knowledge. Out of 120 distributed questionnaires, 100 valid responses (83.33%) were retained for analysis, with the remainder excluded due to incompleteness or inaccuracies. Secondary data was sourced from scholarly journals, books, newspapers, magazines, and relevant websites to support the theoretical framework and contextual background of the study. A practical sampling method was employed to select participants. To test the formulated hypotheses, various statistical tools were applied, including percentage analysis, basic distribution analysis, t-tests, F-tests, and chi-square (χ^2) tests. These analyses were used to identify any significant differences or associations between educational qualifications and GST awareness, as well as between educational attainment and gender.

Table 1 Demographic characteristics of Perception towards the knowledge of GST among the Degree student

Demographic variables	Category	Number of respondents	Percentage
	Male	55	55.0

Gender	Female	45	45.0
	Total	100	100.0
Age	18-21	40	40.0
	22-24	28	28.0
	25-27	32	32.0
	Total	100	100.0
Education	UG Arts	19	19.0
	PG Arts	21	21.0
	UG Science	18	18.0
	PG Science	15	15.0
	M.Phil	14	14.0
	Ph.D	13	13.0
	Total	100	100.0
location	RURAL	48	48.0
	URBAN	52	52.0
	Total	100	100.0

The above table 1 the demographic characteristics of the students remain classified as Gender age, education and location status. As many as 55% of the respondents are male, 45% respondents are female belonged to the age group of 18-21 years and 40% and 22-24 years 18% and 25-27 age groups 32% The respondents with education was found to be dominant group accounting for 21% PG arts students and it was closely followed by the respondents 19% with UG arts students. Urban respondents were found to be the maximum i.e. 52%

Table 2 Impact of Education towards Perception on Goods and Service Tax

ANOVA						
Factors		Sum of Squares	Degree of freedom	Mean Square	F	Sig.
GST is a transparent system of taxation	Between Groups	.283	2	.141	.090	.914
	Within Groups	152.957	97	1.577		
	Total	153.240	99			
GST will not burden people	Between Groups	1.074	2	.537	.266	.767
	Within Groups	195.676	97	2.017		
	Total	196.750	99			
GST protects the interests of low income earner	Between Groups	.006	2	.003	.002	.998
	Within Groups	184.554	97	1.903		
	Total	184.560	99			
GST determination outcome in advanced values for Goods and Services	Between Groups	1.056	2	.528	.313	.732
	Within Groups	163.694	97	1.688		
	Total	164.750	99			
GST is the best tax system adopted by many counties of the world	Between Groups	.228	2	.114	.057	.944
	Within Groups	192.522	97	1.985		
	Total	192.750	99			
GST is not levied on exported goods and services.	Between Groups	1.524	2	.762	.426	.654
	Within Groups	173.476	97	1.788		
	Total	175.000	99			

The result showed by table 2 is that there was a significant difference in the GST is a transparent system of taxation with reference to education since (F-value = 0.914, $p < 0.05$). Also the result showed that there was a significant difference in the percentage of GST will not burden people towards education (F-value = .789, $p < 0.05$). Again the outcomes exposed that there was a significant difference in the perception of Goods and services tax motivation outcome now advanced values for goods and services towards education (F-value = .732, $p < 0.05$). Again the result showed that there was a significant difference in the perception of Goods and services tax will result in higher price for goods and services toward education

(F-value = .732, $p < 0.05$). Similarly, the results showed that there was a significant difference in the perception of Goods and services tax is the best tax system adopted by many countries around the world. Education (F-value = .994, $p < 0.05$). Again the result showed that there was a significant difference in the perception of GST not levied don exported goods and services towards education (F-Value = .645, $p < 0.05$). The F statistic score is above the value is more than 0.05, we accept the null hypothesis, and there is no significant difference in the Educational qualification and perception towards awareness and the knowledge of GST.

Table 3 Association between Gender and Educational Attainment: A Cross-Tabulation Analysis

Gender * Educational Statutes							
			Educational Statutes				Total
			School lever	Under Graduate	Post Graduate	Professional	
gender	Male	Count	16	14	11	14	55
		Expected Count	17.1	12.7	11.0	14.3	55.0
	Female	Count	15	9	9	12	45
		Expected Count	14.0	10.4	9.0	11.7	45.0
Total		Count	31	23	20	26	100
		Expected Count	31.0	23.0	20.0	26.0	100.0

Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)
Person chi-square	.478a	3	.924
Likelihood ratio	.481	3	.923
Linear –by Linear Association	.006	1	.939
N of Valid Cases	100		

The cross-tabulation of gender and educational status reveals the distribution of respondents based on their gender and highest level of education attained. Among the 100 respondents, 55 were male and 45 were female. Of the male respondents, 16 had studied up to school level, 14 were undergraduates, 11 were postgraduates, and 14 held professional qualifications. These observed frequencies were closely aligned with the expected counts of 17.1, 12.7, 11.0, and 14.3, respectively. Among the female respondents, 15 had completed school level education, 9 were undergraduates, 9 were postgraduates, and 12 had professional qualifications, which again closely matched the expected counts of 14.0, 10.4, 9.0, and 11.7. The total number of respondents across each

educational category was 31 for school level, 23 undergraduates, 20 postgraduates, and 26 professionals. The observed values show only minor deviations from the expected counts, suggesting no major disparity between gender and educational status, which aligns with the null hypothesis that there is no significant association between educational attainment and gender. The Chi-square test results presented in the table provide statistical evidence regarding the relationship between gender and educational status among the 100 respondents included in the study.

The Pearson Chi-square value is 0.478 with 3 degrees of freedom, and the associated Asymptotic Significance (2-sided) value is 0.924. This p-value is substantially higher than the conventional significance threshold of 0.05, indicating that there is no statistically significant association between gender and educational qualification levels. In other words, the observed distribution of males and females across different educational categories (School level, Undergraduate, Postgraduate, and Professional) does not differ significantly from what would be expected

by chance alone. Similarly, the Likelihood Ratio Chi-square, which serves as a confirmatory test, yields a value of 0.481 with a p-value of 0.923, again supporting the conclusion that gender and educational attainment are not significantly related in this dataset. Furthermore, the Linear-by-Linear Association test, which assesses whether there is a linear trend in the relationship between the two variables, produces a negligible value of 0.006 with 1 degree of freedom and a p-value of 0.939. This result further confirms the absence of any meaningful trend or directional

relationship between gender and levels of education. All of these statistical measures, applied to 100 valid cases, collectively support the acceptance of the null hypothesis, which states that there is no association between educational attainment and gender. Therefore, based on this analysis, the study concludes that educational qualifications among the respondents are independent of their gender, suggesting a balanced representation of educational achievements across both male and female participants in the sample.

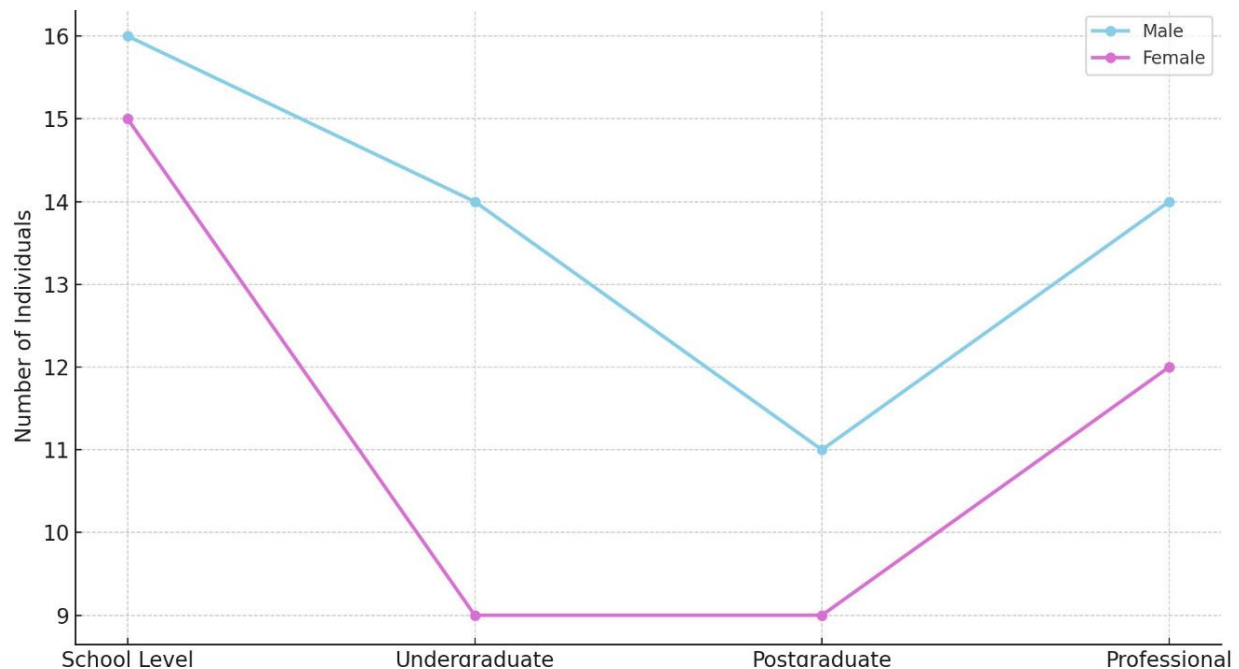


Figure 1 Distribution of Educational Status

The fig 1. illustrates the distribution of educational status by gender across four categories: School Level, Undergraduate, Postgraduate, and Professional. At the School Level, both males and females show similar participation, indicating an almost equal starting point in education. However, a notable gender gap appears at the Undergraduate level, where male participation is significantly higher than female. This gap slightly narrows in the Postgraduate category, but both genders show reduced numbers compared to earlier stages. Interestingly, there is a rise again in the Professional category, suggesting a renewed pursuit of education with a career focus. Throughout all categories, male participation remains consistently higher than female. The chart highlights a pattern of declining female presence through higher education, although

professional education shows some recovery. This trend suggests the need to address barriers affecting female educational progression beyond the school level.

CONCLUSION

Students are the pillars of our country and they can great leaders in future. Students should understand that tax is very important role in the development of the country's economy. Should have a clear understanding of the taxation system and its application and understand how the taxation systems of various counties differ from our country's taxation system. As per as this study is concerned, the science students are gaining less knowledge than arts students. But the conclusion on this study suggests that all students

should have clear knowledge about tax as tax is common to all. It is important to provide information about the general principle of GST so that students can understand it better. Seminars, talks, training and educational events help people learn more about tax laws. GST will provide India with world-class taxation with differential treatment of manufacturing and service sectors ensuring that it is fair and effective, and ensuring that it does not disrupt the economy. They need more research to statement the challenging benefits of various stakeholders then fulfill the obligation for a main reform in the tax structure in India.

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