

The Role of the GST in India: A Comprehensive Analysis of their Revenues and Returns

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Abstract

Taxation is a back bone of Indian Economy. Taxation are of two type **Direct Tax** and **Indirect Tax**. Indirect Tax are central sale tax, value added tax, excise duty, customs duty, Service tax, entertainment tax, luxuries tax etc. Around 17 indirect tax and 23 cess is change in GST except customs duty. GST Implementation around 164 countries

The problem facing Indian Businessman on GST implementation are like as the mid-year duration policy change of tax system, online registration of GST, online registration of GST, new system analysis in business, new price decide of all product in trade business or non-trade business, online return of GST, Reverse mechanism, E-Bill generate etc.

The GST collection in January was 86,318 crore. It is 385 million less than December. After the continuous decline in October and November tax collection was increased in December. The Finance Ministry has given this information. The Finance Ministry was assumed in December may be next every month GST collection equal to 1, 00,000 cr but in January is decline. The figure of GST collection has crossed Rs 100000 cr for the first time. In April, the government received 1.03 lakh crore rupees from GST and return filled 60.47 lakh but after then in October 2018 and January 2019 they achieve the target of 1, 00,000 crore. GST in the country, the number of traders coming under the indirect tax has increased by 50%. 34 lakh new businessmen have registered in GST. Among them are small businessmen, who have registered for taking input tax credit. Such 17 million businessmen have registered. In December 2017 there were 98 lakh registered

businessmen. In February 2019 total 1.19 cr tax payer are registered under GST. GDP also growth after implementation of GST In one word say GST is give benefits for every stakeholder in India.

Key Words

Tax, Indirect tax, Goods and Service Tax, GST, India.

Introduction

GST is the biggest tax reform since Independence. . The GST came into at 1 July 2017 under implementation 122nd amendment by the India. All levels of indirect taxes including central and state level taxes would be levied on GST except custom duty, once it comes into effect and will be summed into CGST, SGST, IGST, UTGST. In this tax system, only charge one-time tax on the product. Tax payer will not pay single money from our pocket i.e. whenever they purchase goods they pay input tax (10 Rs) then whenever they sell the product they charge output tax (14Rs). Then set of output tax to input tax and final amount will be pay to government(4 Rs), this procedure continue going as manufactured to dealer, dealer to customer, the consumer finally bear to pay all GST tax.

India is also referred to as Hub of Taxes, people actually pay 2-3 times more taxes than rest of the world. Presently, the current system has taxes: Tax are of two types Direct Tax or Indirect Tax .In Direct Tax the assessee pay directly to the government in there income where as in Indirect Tax is levied by when good and service supply either in there income or profits In Indirect tax is not directly pay to the government but collected by the mediators and mediators pay to the government

It is a highly requirement tax reform in India because to stop the leakage of tax , stop tax evolution highly sales tax burden .So, it is very important to implementation GST in India. Around 164 countries has already implemented

GST was introduced in the country so that all types of taxes that occurred in the indirect tax system fall under one roof and the consumer has to pay only 1 type of tax. Direct taxes, such as assessment of individual, assessment of HUF, assessment of co-operative society, assessment of company ,assessment of trust and assessment of non-resident tax will not be affected by GST. Whole indirect tax replaced to GST except customer such as central Sales Tax, Value added tax, Service tax, Excise duty etc. around 17 Indirect Tax and 23 CESS replaced to GST. By this process it certainly increase the GDP of India. It will increase economic growth from 0.7% to 1.9% .In the other hand, exports are expected to growth from 3.2% to 6.3% were as imports raised upto2.4% to 4.7%. Government will thing that it will reduced the current tax system. The present aim of GST is to reduce the cascading effect of taxes which is the primary focus of VAT, but the current system is not that comprehensive. The GST collection distribute under central and state government except inter-state supply of goods. Taxation is the back bone of the every country so taxation system should be powerful.

Literature Review

- ❖ DNA Newspaper (2018) discuss in their article that Prime Minister Narendra Modi say about demanded a tax rate of tax under GST to be rejected. In an interview given to a magazine on the completion of one year of launch of GST, Modi said that Mercedes cannot

afford equal tax on cars and milk. He said that if the Congress demanded a single rate of 18 per cent under GST, there would be huge increase in the tax on food and essential items. Applying only one slab will be very simple. But then the foods will not be tax-free. When the Congress speaks at a rate of GST, it also means that tax on food and drinks will also be taxed. At present tax is at zero or five percent rate.

- ❖ Kumar (2018) discuss in their paper that Deputy Chief Minister of Bihar and Member of GST Council Sushil Kumar Modi has ruled out the possibility of bringing gasoline and diesel into the realm of GST in the near future. He said that if both of these were brought to GST then Cess would be imposed with 28% tax. This will keep their retail prices close to the current market price. He said that by taking a hasty decision, both the Central and the State will have revenue loss. There is still no such opinion in GST Council on this issue. Modi was speaking at a program of PhD Chamber on GST. He said that Petroleum is not only a center but also a huge revenue for states. Tax revenues of 45 to 50% of the states come from petrol and diesel only. Now the taxes on Center and states on petrol are 45 to 50% and on diesel 35 to 40%. He said that the council could consider bringing natural gas and aircraft fuels to GST

Research Problem

After implementation of GST in India, the government and its officials are still in their way to spread out the information of GST in order to eliminate confusion among stakeholders. It is necessary to know whether is beneficial of businessman or not and sales of goods is increase or not. Why GST revenue month by month decrease and number of return also decrease. To measure the progress of revenue collection and GST return through GST after its implementation and also know what effect of GDP in India.

Objective of study

1. To identify the problem faced by the stakeholders & shortcomings/ loopholes in the existing GST structure.
2. To study the progress of GST tax revenue collection and GST returns fill after implementation of GST.
3. To compare the indirect tax revenue collection, before and after implementation of GST.
4. To compare the GDP of India with international best practices country, before and after implementation of GST.

Research Methodology

Being an explanatory research it is based on secondary data of journals, articles, newspapers and magazines. Considering the objectives of study descriptive type research design is adopted to have more accuracy and rigorous analysis of research study. The accessible secondary data is intensively used for research study.

Analysis benefits Public Policy Decision for GST in Indian business:

- 1. GST eliminates the cascading effect of tax:** GST eliminate the cascading effect of tax that was earlier added. Cascading tax effect can explain as 'Tax on Tax'. In GST only tax calculate cost of product before tax but in old system if excise duty already charge so VAT tax calculate the cost of product after excise duty. In below chart represent it is clearly seen in old system 3000 Rs cost is greater than the GST system.

OLD SYSTEM		GST SYSTEM	
MANUFACTURING COST OF CAR	250,000	MANUFACTURING COST OF CAR	250,000
ADD: PROFIT @20%	50,000	ADD: PROFIT @20%	50,000
TOTAL COST	300,000	TOTAL COST	300,000
ADD: EXCISE DUTY @10%	30,000	ADD: EXCISE DUTY @10%	NA 0
COST AFTER TAX	330,000	COST AFTER TAX	300,000
ADD: VAT @10%	33000	ADD: VAT @10%	NA 0
COST TO COSTUMER	363,000	COST TO COSTUMER	300,000
		ADD: GST @20%	60000
		COST TO COSTUMER	360,000

- 2. Higher limit for registration:** In GST whose businesses more than Rs 40 lakh turnover register under GST except some north east states business man there is 20 lakhs limits, which exempts any Small traders and service providers

Tax	Threshold Limits
Excise	1.5 crores
VAT	5 lakhs in most states
Service Tax	10 lakhs
GST	40 lakhs (20 lakhs for NE states)

- 3. Composition Scheme:** Taxpayer whose turnover is less than Rs 1.5 crore can option for Composition Scheme but North-Eastern states and Himachal is less than Rs 75 lakh. Under this scheme tax rates is reduce.

- 4. Business gets Simpler Tax System:** G.S.T. is replaced 17 indirect tax and 23 cess levies .So the previous system is difficult as compare to GST. In the previous system a business man pay different tax return like as VAT , CST ,Service tax etc. but now only one Tax pay ie. GST.

It is beneficial to the start-ups as they did not need to register in other only a single platform is to be register.

5. Utilization of input tax credit: When you buy a product/service from a registered dealer you pay input taxes on the purchase. On selling, you collect the output tax. You adjust the taxes paid at the time of purchase with the amount of output tax (tax on sales) and balance liability of tax (tax on sales minus tax on purchase) has to be paid to the government. For example output tax is Rs 20 and input tax is RS 12 so final tax pay to government only RS 8.

6. Improved efficiency of logistics: Checks at state borders slow movement of trucks. In India, they travel 280 km a day?? Compared with 800 km in US reduced the cost of transportation. Multiple warehouses across the state was made by logistics industry in India It will remove the CST and entry tax on inter-state goods transfer. It will increase the operating cost. By coming of the GST it may restriction on interstate movement of goods. By this warehouse operators shows interest towards ecommerce and aggregates them instead of every other city on their delivery route. Now also come E-Bill is also helping easy to move goods.

7. Online taxation system: Business is now a day moves from pen paper to online it main purpose is security, reliability, efficiency. Some of the advantages of online taxation system are:

- a) Simple to Registrations in GST by online.
 - b) Easy to fill the return and make payment through online.
 - c) Easy to understand the way of taxation system.
 - d) Always available facilities through online (24*7)
 - e) Easy to claim on tax return
 - f) Reducing the tax evaluation because owners need to only upload their invoices for input tax credit. The system verify their invoice and given their appropriate value
- 8. Uniform platform:** In the old direct system the old rates of product or tax system are varies in different states. But after implementation of the GST “One Nation One Tax System” its mean the tax system in all state are same if rate are 5% in any product of any state is also same for other state in a country .So it is easy to understanding for the businessman and customer. It will be efficient and consistent

9. Product price decrease: GST will be charged at the manufacturing cost and collected at the point of sale, which means that the price will come down when GST rates decrease as comparison to previous rates that will benefit for the consumers. Once the prices come down, the consumption of consumers will increase which will benefit to the companies. .Like as

Product	(in %)	
	Previous effective tax rate	Current GST rate
● Mobile phone	20.02	12
● Footwear (below Rs500)	14.41	5
● Ready-made garments	18.16	12
● Cars for the handicapped	20-22	18
● Medicines	11	5
● Renewable energy devices	17-18	5
● Iron ore	17-18	5
● Music instruments (handmade)	0-12.5	0
● Contact lenses	18	12
● Processed food	14	12

Analysis problem facing through Public Policy Decision for GST in Indian business:

1. Policy change in mid-year duration: The GST was launched at mid night 1 July 2017. In financial year 2017-18, before 3 months apply old tax system and after 9 months new system apply so businessman really confusion and facing big problem. So it's not possible to over tax system change in one day. Its big problem facing to change accounting system, software change, change price of product etc. Hence businesses will end up running both tax systems in parallel, which might result in confusion and compliance issues.

2. Online Procedure: Online procedure is not possible to every business man. Many small businessman are not know about online technology and do not have the resources for fully computerized compliance. Businesses and Firms are now needed to register for GST in every state they operate. You will have to file returns 3/month for every state in which you work. That involves at least 36 filings/year/state. Suppose you have business even in 25 states in India, the number of times you will file returns is $36 \times 25 = 900$ times. This is no big deal for large companies with the troops of accountants. Small Dealers and growing companies with little supplies will find this uneasy. Online procedure problem like as online registration, error of online return, error of online adjustment in output tax and input tax, error in E-BILL etc.

3. Understand every aspect of New Indirect Tax System: GST is the biggest tax reforms in the Indian history and is probable to game change for economy as well as business. Before GST multiple layers of state and central taxes apply but after only GST apply so its analysis various aspect the new tax system likes as:

- Who does it apply to?
- What is the GST framework as per the new law?
- How to registration in GST?
- What is types of GST?
- What is rates slabs?
- How to file GST return?

- How to adjust input tax credit?
- How to claim for tax return?
- What is rules and policy of GST?
- What is penalty concept?
- What is composition Scheme? Etc.

So its biggest problem to understand the concept of new indirect taxation system.

4. Higher Tax Burden for Manufacturing Business: In the manufacturing sector will not have it easy in the GST system for small businesses. Under the excise laws, only manufacturing business with a turnover exceeding Rs. 1.50 crores had to pay excise duty but under GST the turnover limit has been reduced to Rs. 20 lakh, thus increasing the tax burden for many manufacturing SMEs. However, manufacturing sector with a turnover of up to 1.50 crores can opt for the composition scheme and pay only 1% tax on turnover in lieu of GST and enjoy lesser compliances. It is tough to choose composition scheme for many small multi enterprises. The catch though is these businesses will then not be able to claim any input tax credit. This principle of equal treatment being applied to small and medium enterprises and the resulting lowering of the tax exemption limit for manufacturing units.

5. Increase in operating cost: The GST implementation has stimulated our business both in terms of operating costs and compliance. Our operating costs is expected increase by about 2-3% in financial year 2018 as compared to financial year 17. So that GST impact directly on profit and loss a/c. In terms of compliance, it has increased multi-fold. With the change from old indirect tax regime to GST now, the number of registrations has increased for a multi-state player like us. Earlier we had to file only one return on centralized registration basis, but now we have to file roughly 3-4 returns for every state in which we are registered. And since we are registered in around 20 states, we have to file as many as 80 returns in a month. : Most small businesses in India do not employ tax experts, and have traditionally preferred to pay taxes and file returns on their own to save costs. However, they will require expert assistance to become GST compliant as it is a completely new system. While this will benefit the experts. It will increase the cost of hiring the expert to handle the GST .And also it will need to train their employees in GST

6. Numbers of Return file in GST: The procedure of filling the GST is also facing problem or headache for SME. No one seems to be sure about the appropriate process for filing GST return. In GST, business have to file 3 return every month and 1 annual tax return so total return file 37 return in financial year. For this, you will have to fill GSTR-1 to GSTR-11 forms on GST online portal. If you are not sure about this, it would be wise to take the help of a CA. The following GST Return file are as:

S. No	Form	Description	Due date of filing
1	GSTR-1	Outward supplies made by taxpayer (other than Composition taxpayer & ISD)	10 th of the next month
2	GSTR-2	Inward supplies received by a taxpayer (other than Composition taxpayer & ISD)	15 th of the next month
3	GSTR-3	Monthly return (other than Composition taxpayer & ISD)	20 th of the next month
4	GSTR-4	Quarterly return for Composition taxpayer	18 th of the month next to quarter
5	GSTR-5	Periodic return by non-resident foreign taxpayer	Last day of registration
6	GSTR-6	Return for ISD	13 th of the next month
7	GSTR-7	Return for TDS	10 th of the next month
8	GSTR-8	Return for TCS	10 th of the next month
9	GSTR-9	Annual Return (other than ISD, TDS, casual taxable person and non-resident taxable person)	By 31 st December of next FY
10	-	First Return in GSTR-3 includes GSTR-1 and 2 for normal taxpayer & GSTR-4 for Composition taxpayer	Similar to GSTR-1, 2, 3 and 4
11	GSTR-10	Final Return	Within 3 months from date of cancellation /order.

7. Taxation on supply free sample and other branch: GST charge whenever goods supply as gift or free samples and input tax credit shall not be allowed for goods stolen, lost, written off, destroyed or supply of by way of gift or free samples. Accordingly, input tax credit is required to be reversed pertaining to goods which have been disposed of by way of free samples. GST charge tax whenever supply goods one branch to other branch, on its input tax shall be allows.

8. E- Way Bill: E-way bill was implement in interstate supply of goods on whole India from 1 April. It is mandatory to have an e-way bill when goods transfer to one state to another. The transfer goods price is more than 50000. Karnataka was the first state that implement the intra e-way bill this on 1 April. After that from April 15 this bill system has been implemented in Uttar Pradesh, Gujarat, Kerala, Andhra Pradesh and Telangana and from 20 April another six states also include i.e. Madhya Pradesh, Haryana, Bihar, Jharkhand, Uttarakhand and Tripura. So, Businesses facing problem for goods transfer from one place to another first generate bill then Goods has been sent otherwise charged penalty. That is, instead of making 1.2 million bills together, they are making three bills of 40-40 thousand.

9. Input Tax Credit: GSTR-1 is filled for output tax by the supplier which is collected by the purchaser and GSTR-2A is filled for the input tax which is pay by the supplier when purchase the goods. After verification of the Input Credit by the mean of electronic communication then input tax credit will allowed by government.

The new tax system has loose something that is technical problem in the GSTN portal that may delayed the filling of tax return. It may force the government to increase the deadlines to allow more people to fill the return through portal. Exporters, for instance, have been hit hard with Rs 65,000 crore in working capital locked up with the government in the form of pending refunds, which they are not expected to receive before December. Government GST claims collection averaging Rs 90000 cr. from July and August. Input tax credit is the working capital block

exporters are facing as they are required to pay Goods and Services Tax first and thereafter seek refunds.

Report of GST Revenue collection & GST Return filed by India

GST was introduced from July 1, 2017 in the country. In July, where the government has received the highest amount of the Rs 94000 cr and return filled 63 lakh, but in August it was Rs 90663 cr and return filled 67 lakh after, which it increased to Rs 92150 cr in September and return filled 69 lakh, but the October and November, it was steadily falling. In October, the government has received Rs 83346 cr and return filled 65 lakh when in November this figure remained at Rs 80880 cr. and return filled 64 lakh.

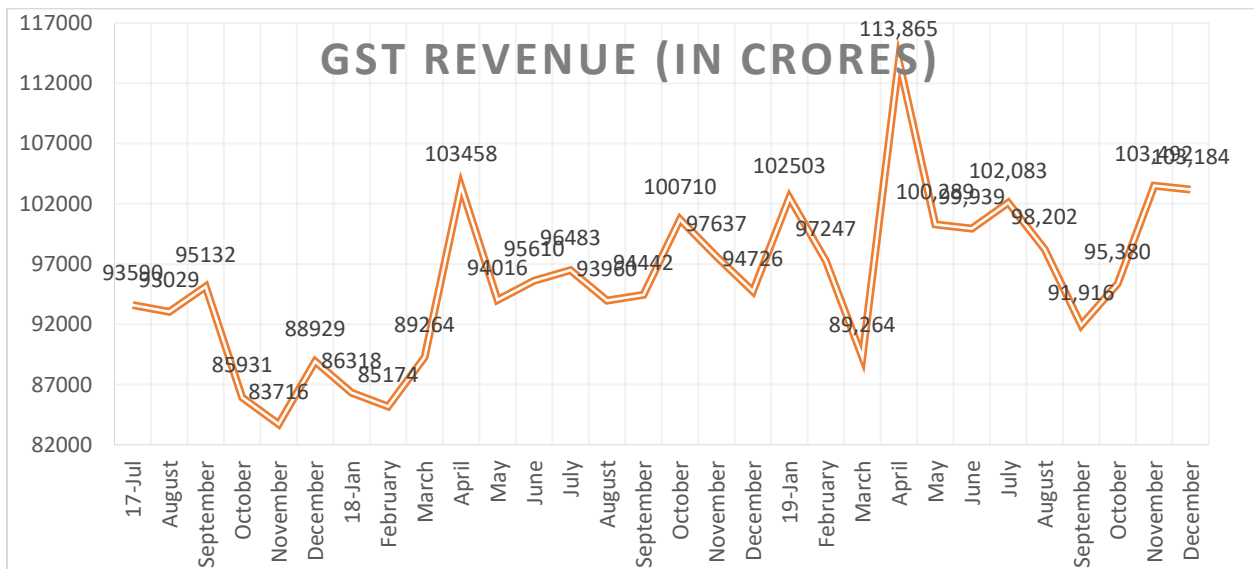
GST collection has increased in December after two consecutive months .In December GST collect was Rs 86703 cr and return filled 63 lakh the financial minister was released this figure on January 24.

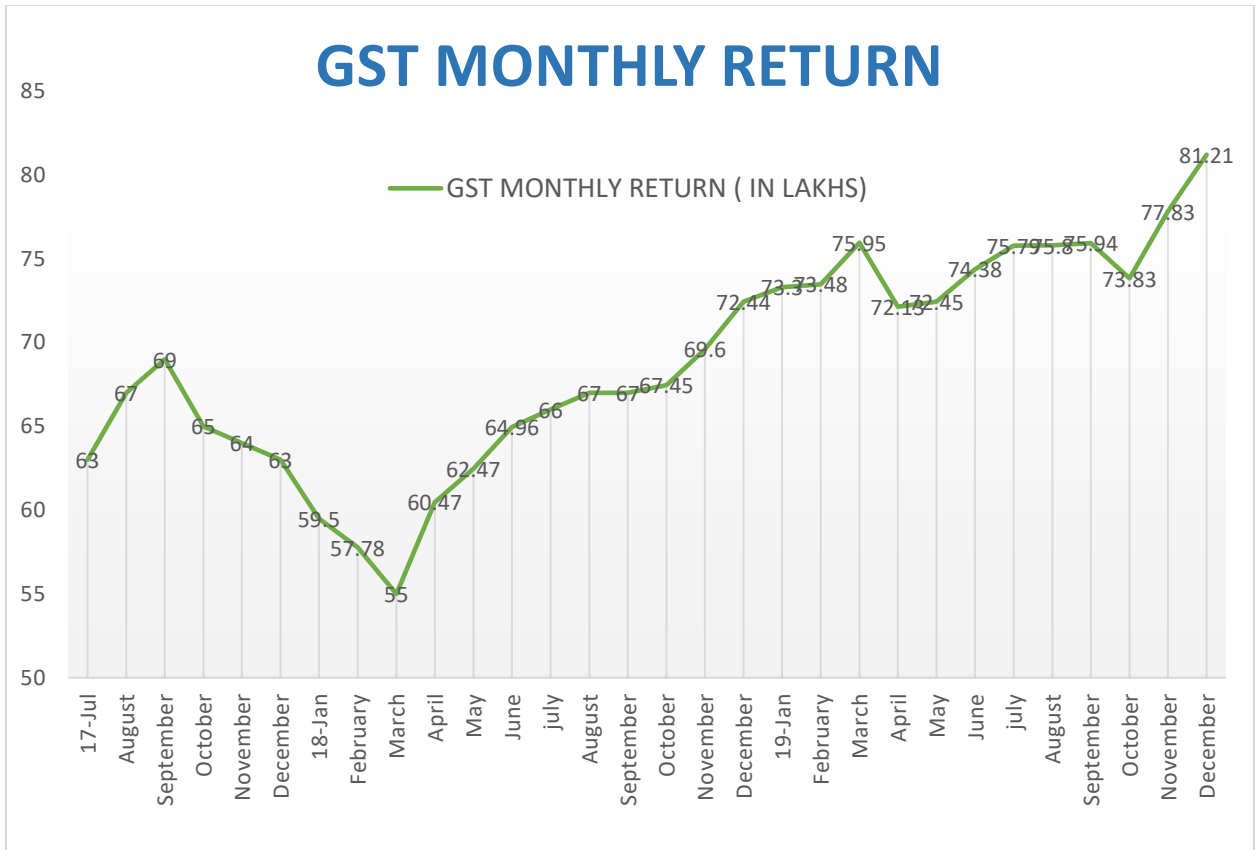
In January, GST collection was Rs 86318 cr it is less than 385 cr as compare to December collection and return filled 57.78 lakh in January. After continue decline in October and November, increasing the tax collection in December but again its decline in January. The GST collection also declined in February, but it collection was Rs 85174 cr due to which only 61 % tax payer has to filled return i.e. 59.51 lakh return filled. The figure of GST collection has crossed Rs 100000 cr for the first time. In April, the government received 1.03 lakh crore rupees from GST and return filled 60.47 lakh. This figure was Rs 89,264 crore in March and return filled 55 lakh. In the entire financial year 2017-18, GST collection was 7.41 lakh crores. Total collection of Rs 1,03,458 crores in April 2018 It has collected Rs 18,652 crore CGST, 25,704 crore SGST, 50,548 crore IGST and Rs 8,554 crore from CCE. GST was implemented from July 1, 2017. Increasing GST collection tells the economy faster and better compliance. Generally, people pay the last month's dues at the end of the financial year. In such a way, the April collection cannot be taken as a trend for the future.

DATA COLLECTION OF GST REVENUE COLLECTION AND GST RETURN

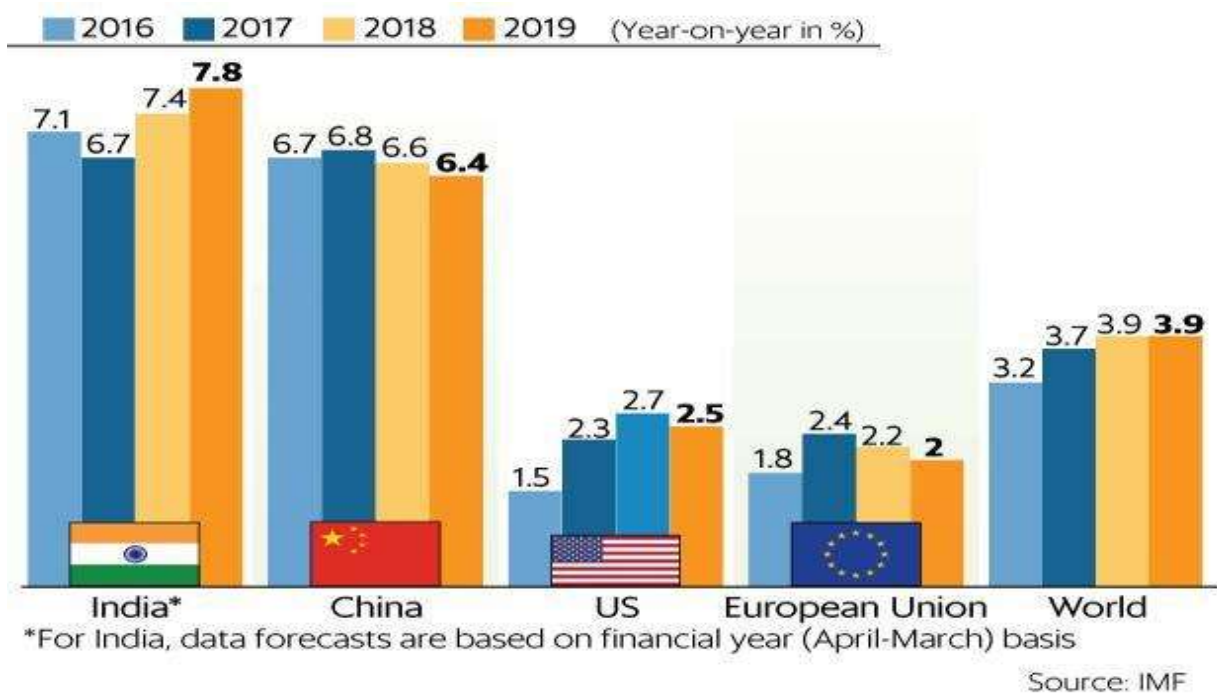
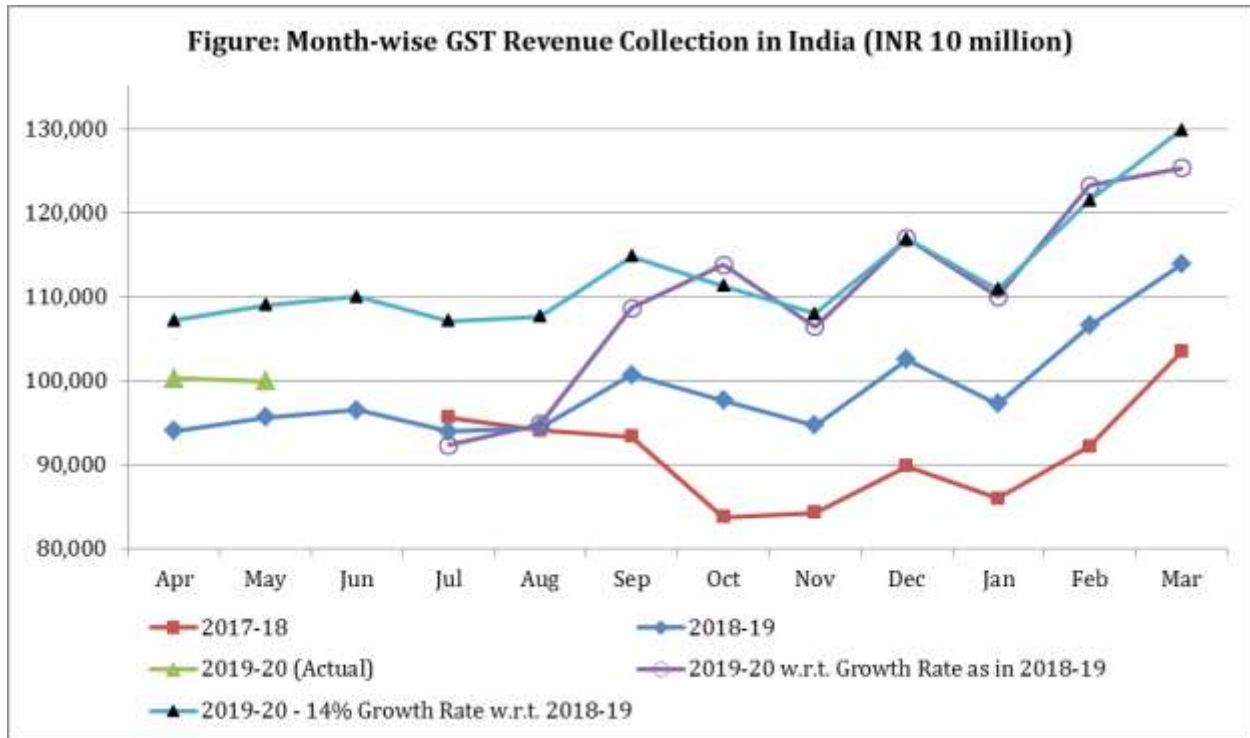
Months	GST Revenue Collection (in Crores)	GST RETURN (in Lakhs)
July 2017	93590	63
August 2017	93029	67
September 2017	95132	69
October 2017	85931	65
November 2017	83716	64
December 2017	88929	63
January 2018	86318	59.5
February 2018	85174	57.78
March 2018	89264	55
April 2018	103458	60.47
May 2018	94016	62.47

June 2018	95610	64.69
July 2018	96483	66
August 2018	93960	67
September 2018	94442	67
October 2018	100710	67.45
November 2018	97637	69.60
December 2018	94726	72.44
January 2019	102503	73.30
February 2019	97247	73.40
March 2019	89,264	75.95
April 2019	113,865	72.13
May 2019	100,289	72.45
June 2019	99,939	74.38
July 2019	102,083	75.79
August 2019	98,202	75.80
September 2019	91,916	75.94
October 2019	95,380	73.83
November 2019	103,492	77.83
December 2019	103,184	81.21





*All data collected from www.gstindia.com/basics-of-gst-implementation-in-india/



Finance Minister Arun Jaitley described the April GST collection as "a great achievement". He said, 'It confirms the speed of economic activity of the country. Economic environment is getting better in the country. GST Collections have been better since the introduction of e-way bills. This is expected to continue to increase the indirect tax collection.

GST Council, headed by Finance Minister, excited with the success of GST, has set a target of Rs 12 lakh crore GST collection in the financial year 2018-19.

Even after hard decisions like demonetization and GST, the government's tax collection in the last financial year has increased by 19%. The most contributed to the sale of vehicles. Vehicle records were sold in the financial year 2017-18.

Since the introduction of GST in the country, the number of traders coming under the indirect tax has increased by 50%. 34 lakh new businessmen have registered in GST. Among them are small businessmen, who have registered for taking input tax credit. Such 17 million businessmen have registered. In December 2017 there were 98 lakh registered businessmen. 1.03 cr taxpayers have been registered under GST so far till 25th Feb, 2018. So far, 17.65 lakh dealers got registered as Composition Dealers," according to Ministry of Finance. Around 1.05 crore taxpayers have been registered under GST so far till March 25, 2018. Out of these, 18.17 lakh are composition dealers, who are required to file returns every quarter. The rest are required to file monthly returns. march 2, a total of 1,03,99,305 taxpayers are registered under GST, which include 64.42 lakh taxpayers who have migrated from the erstwhile tax regimes and 39.56 lakh who have taken new registration under GST, Minister of State for Finance Shiv Pratap Shukla said. In April total 1.64 cr tax payer are registered under GST which is the 0.87 cr registered under GST and 0.193 cr registered under composition dealer. On reform of indirect tax the revenue tax also effect like as GST collection of India in July maximum revenue collect after next month continue decline but in December 2017 was increase then finance ministry assume that may be next month's GST revenue collection around 1, 00,000 cr. but in January 2018 again GST collection decline but after then in April, October 2018 and January 2019 they achieve the target of 1, 00,000 crore. After implementation GST number registration continue increase in December 98 lakh registered businessmen and small businessman was maximum number of registration but in 11th march 2019 1.19 crore Collection target for the financial year 2019-20 is 13.71 lakh crores. That is about per month 1.14 lakh crore rupees. In 9 month GST collection 9.08 lakh crores and 1 lakh 927 crore on an average every month, up to December collection target 1.18 lakh crore rupees less.. After the implementation of GST starting 2 year, is increase the GDP of India as comparison from other country. Only 8 months after implementation of GST more than 1, 00,000 crore revenue in 2.5 years such as months is April 2018, October 2018, January 2019, April 2019, May 2019, July 2019 November 2019, December 2019 and maximum revenue till now in April 2019 is 1,138,65 crore and maximum return fill in December 2019 is 81.21lakhs.

Research Finding

- In GST system, the number of tax return file is decreasing month by month from September to March but after is continue increase.
- GST Council, headed by Finance Minister, excited with the success of GST, has set a target of Rs 12 lakh crore GST collection in the financial year 2018-19, which will be almost achieve.
- Even after hard decisions like demonetization and GST, the government's tax collection in the last financial year has increased by 19% in 2017-2018. The most contributed to the sale of vehicles. Vehicle records were sold in the financial year 2017-18
- After the implementation of GST, is increase the GDP of India as comparison from other country.
- In the Input tax process, the amount of return not come in proper time & around 25% working capital is block of exporter.
- In the consumer behalf GST is so beneficial. The daily consumption product prices decrease.

- In the manufacture behalf GST is not beneficial. The manufacture business registration limit decreases 1.5 crores to 20 lakhs.
- In GST system, all work are paperless which is helpful for Environment.
- Collection target for the current financial year 13.71 lakh crores. That is about per month 1.14 lakh crore rupees. In 9 month GST collection 9.08 lakh crores and 1 lakh 927 crore on an average every month, up to December collection target 1.18 lakh crore rupees less.

Conclusion

Taxation is the backbone of any developing Economy. In India the tax is levied by the ancient time. In India the indirect tax structure opted after the Independence was very critical and filled with numerous problems such as tax evasion, irregular tax collection, dual taxation etc. so indirect tax reform in GST. GST is very simple to understand every person, control tax evasion, not charge irregular tax collection and also not charge dual taxation So if the tax structure of any country is simple and understandable by its citizens then the country will grow and people will willingly contribute in taxation and we will get the Progressive GDP and vice versa

This research study aims at suggesting that what problems are being faced by the different stakeholders so that GST council can remove those problems. This study also focus on revenue collection from GST. The progress of GST revenue collection after implementation of GST is helpful for Government for the further development of state.

In implementation of GST businessman facing many problem that why sale was decrease for some period because they understand many policy in mid-year duration, they change accounting software and product price, many product prices increase and decrease. On reform of indirect tax the revenue tax also effect like as GST collection of India in July maximum revenue collect after next month continue decline but in December 2017 was increase then finance ministry assume that may be next month's GST revenue collection around 1, 00,000 cr. but in January 2018 again GST collection decline but after then in April, October 2018 and January 2019 they achieve the target of 1, 00,000 crore. After implementation GST number registration continue increase in December 98 lakh registered businessmen and small businessman was maximum number of registration but in 11th march 2019 1.19 crore. Now aim financial year 2019 that GST revenue will collect per 1.14 per months so Indian economic will increase. In starting two year GDP also increase after implementation of GST but 2019 is decrease. In one word say GST is give benefits for every person.

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