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Prelude of Goods and Services Tax on Small-Scale Industries in Andhra Pradesh.

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Abstract : *With the start of the Goods and Services Tax on 1st July 2017, the Indian economy took a new direction and taxes were changed in a big way. The new tax system was meant to fix the problems with the old tax system. Since it was first proposed, business, education, and other interested parties have given it both positive and negative feedback. Since the One Nation, One Tax was put in place for Small-Scale Industries (SSIs), there have been big changes. A lot of attention is paid to the state of Andhra Pradesh in this study, which looks at how GST has affected small businesses globally. The latest study says that the arrival of GST will likely lower business costs, make things clearer, lower product prices, promote tax compliance, and make running a company easier. This study backs up these points with original data analysis and stresses the need for changes to be made to job practices, fines for not paying GST, dual administration, and problems that are still open from the old tax system. It's clear that the composition method hasn't worked, and the reverse charge process needs to be fixed or changed so that its pros and cons are properly balanced. This study will help policymakers, companies, and researchers understand the new tax system better, which is a big plus.*
Keywords: *GST, Taxation, Small-Scale Industries, Indian Economy.*

Introduction

Over the course of India's tax system's history, the implementation of the Goods and Services Tax (GST) has been seen as a significant turning point. A Constitutional Amendment Bill with a total of one hundred and twenty-second amendments was introduced in the Lok Sabha in the year 2014. According to Bangar and Bangar (2017), the Goods and Services Tax (GST) was introduced in the One Hundred and First Constitutional Amendments, which became effective in August 2016. On the 1 July in 2017, India implemented the Goods and Services Tax, often known as the GST. A lot of different government and state taxes are put together into the

Goods and Services Tax (GST). These include excise fees, service taxes, entertainment taxes, luxury taxes, purchase taxes, surcharges, and cesses. Anything that isn't tobacco, booze, oil, or real estate stamp tax is now subject to the Goods and Services Tax (GST). There are four types of tax rates: 5%, 12%, 18%, and 28%. Most everyday items do not have to pay GST. The Goods and Services Tax (GST) is a comprehensive indirect taxation system applicable to the supply of goods and services, including sales, transfers, swaps, licenses, rents, leases, and disposals carried out by individuals for a charge throughout their commercial operations. Except for alcoholic drinks meant for human consumption, this tax is applicable at every point in the supply chain, from the producer to the customer (Bangar & Bangar, 2017). Only an increase in the value of a product or service will be taxed under the Goods and Services Tax (GST) system, and the consumer would ultimately be responsible for paying the tax. It is also possible to use credits to offset taxes paid in earlier periods. A tax that is based on consumption is the Goods and Services Tax (GST), among other things. This indicates that the place of consumption, also known as the site of supply, where the products or services are used, is the jurisdiction over which the tax is collected.

India's Goods and Services Tax (GST) plan is unique since it is comprised of two distinct GSTs. During the same time period, the Central Goods and Services Tax (CGST) and the State or Union Territory Goods and Services Tax (SGST/UTGST) are both levied on deliveries that take place inside the state or union territory. The Central Government gets these taxes, and the State Governments or Union Territories get them also. When you buy something from more than one state, you have to pay the Integrated Goods and Services Tax (IGST) to the central government. Exports are not taxed, but imports are taxed and subject to customs taxes and the Integrated Goods and Services Tax (IGST). Additionally, in later stages, some things, such as energy and petroleum items, are not taxed. The Goods and Services Tax (GST) system is similar to the old value-added tax system in some ways, but it is also different in other ways. For example, it is a national tax system based on usage with the same tax rates across the country. Since this was the case, many benefits or wins were expected from GST. It was said that the main benefit of GST for buyers would be lower taxes. The input credit method has been helpful for stores because it has helped them lower their total costs and pass the savings on to customers. The GST has created a single national market, made businesses more efficient, helped small taxpayers, made the tax system clear and self-governing, digitized all tax assessment, collection, and auditing through the GST network (GSTN), and made it easier to understand all the different taxes that are in place.

The Goods and Services Tax (GST) has been in place for six years now, and the government has reported that it has brought in more money than it thought it would. But new studies show that the amount of money being collected is going down. In the budget for 2021–2022, it was planned to get about 7.4 lakh crore from GST. In the intermediate budget for 2022–2023, it was cut down to Rs 6.5 lakh crore. Stats from the finance ministry, on the other hand, show
that GST receipt for the 2020–21 fiscal year was around Rs 5.9 lakh crore. Compared to what the budget said would happen, this is a big loss of more than 20%. But now that the Goods and Services Tax (GST) is in place, it is very important to see if the economy is still going in the right way. One way to do this would be to look at how the GST is currently affecting different parts of the economy. More specifically, because small businesses are expected to be very important to the "Make in India" project, it is very important to look at both the good and bad effects of the program. The economy is driven forward in large part by small-scale industries. About 50 million businesses in India employ 110 million people, who together generate a wide variety of about 7,000 distinct commodities (Singh, 2015). It is likely that this business will provide jobs to those who were formerly employed in the agriculture sector throughout the climate change era. Nonetheless, the sector's current trajectory, combined with the current state of the economy, points to a dismal future for India's manufacturing sector. Small-scale industries have faced challenges in updating their operations, access to financing, and budgetary restraints. According to allegations, the company ran as an unorganized family business without paying taxes as required and hence not

paying social security benefits to its workers. Thus, the capacity of small-scale enterprises to attain high levels of tax compliance and full formalization will be critical to the success of the flagship "Make in India" campaign. This is where the idea of the Goods and Services Tax (GST) and the significance of this study come into play since it is anticipated that the GST will serve as a catalyst for economic transformation over the course of the next ten or so years. India might potentially attain a $5 trillion economy and drive its economic growth in the correct direction by resolving the unexpected consequences of the GST, maximizing its benefits for small- scale enterprises, and studying the implications of the GST on small-scale industries. When the Goods and Services Tax (GST) system was first set up, it was clear that small businesses that used the composition plan (with a sales range of 20 lahks to 75 lahks, later raised to 1.6 crores) could not get the input tax credit. People who bought things or used the services of these small businesses had to pay the tax that those businesses were supposed to pay. The backward charging method was used (Kumar, 2017). The introduction of e-way bills began, was put on hold for a while, and then began again slowly. This made things even more confusing for companies. For this reason, it is very important that the good and bad effects of GST on small businesses be carefully looked at right now.

Literature Review

Some research has been done in this area, but not much has been done on how the GST has affected small-scale industries in India. However, news stories and magazine papers have been written about it. The pros and cons of GST on SSIs have been written about by experts in their theory study. Some of the benefits are that it's easier to start a business, the market for SSIs grows faster, logistics costs go down, and new businesses pay less in taxes. One problem is that it can be hard to meet the requirements for a lower level of tax relief (Prasad & Sathya, 2017). The government put in place the Goods and Services Tax (GST), according to Dr. Sonia and her co-authors, with a long-term view in mind. Because of this, though, every business is relying more and more on technology, which is a big problem for small businesses (Verma, Khandelwal, & Raj, 2018). A 2015 study from the Confederation of Indian Enterprises said that lowering the

minimum amount needed for tax relief would have a big effect on the working cash of small businesses. The Goods and Services Tax (GST), on the other hand, would make the market for small businesses bigger. A different study says that the arrival of the GST after demonetization caused more problems, mainly for the informal sector. Aside from the original uncertainty caused by GST forms and problems with infrastructure, there has been a delay in collecting the Input Tax Credit (ITC), which has had
a direct effect on small businesses. Additionally, he says that there have been breaks in the supply lines (Sinha, 2018). Furthermore, according to new research, the implementation of GST has led to all legal processes, such as registration, payments, refunds, and returns, being moved online. This means small businesses can now meet these needs without having to deal with department staff, which was a pain with the old tax system (Venkateshwarlu & Vijaylakshmi, 2018). A different professor said that when GST came to India, it would make it more expensive for small companies to follow the rules, and most of them would have to deal with the complicated tax system for the first time (Kumari, 2018). One piece of paper says that RCM rules say the registered person must pay taxes if they buy something from an unlicensed trader or broker. Because of this, the listed people would need more working cash. This means that only businesses that are registered will want to do business with other businesses that are registered. Unregistered businesses would lose out because they wouldn't be able to grow and succeed (Pandit, 2017). There is a lot of theory study going on right now that draws conclusions from secondary sources. As a result, it is clear that there is a severe lack of actual study on how GST affects small businesses, especially when it comes to source data. In order to fill in this study gap, the goal of this work is to do an actual analysis.

Research Method

In order to accomplish the goals of this investigation, primary data are gathered via the use of a questionnaire that has been properly coordinated. The method of purposive sampling was used in order to pick the samples for the goal of gathering information. As of right now, there are sixty different people that have provided information. In line with the SSI 2019 categorization that was produced by the Central government, each and every one of the individuals who participated in the research activities were classified as Small-scale Enterprises (SSIs). According to the criterion of investment in plant and machinery or equipment, this categorization is based on the categories. Ever since they were originally created, the bulk of these businesses have expanded their operations and increased in size. Few of the things that they process or manufacture include plastic injection molding, automotive components, paints, rubber molded and extruded components, transformers, electromagnets, industrial chemicals, fixtures, and bathroom plumbing accessories. These are just a few of the products that they produce. Their activities include the processing or production of a wide range of different commodities. The major emphasis of the inquiry is on the many industrial sectors that are located in the state of Andhra Pradesh, India. It is possible that the use of ratios and percentages will be beneficial to the analysis of data.

Results

Prior to assessing the influence of GST, it is essential to comprehend the many facets of the organization within the specified setting. This has been elucidated in relation to the business's longevity, staff count, and the years of professional experience of the participants, among other factors. This will be beneficial in terms of comprehending the impact of GST on the chosen participants.

Table 1: Age of Respondent

Sample Age	Frequency	Percent
Less than 10 years	09	15.00
10 to 30 years	51	85.00
Total	60	100.0

Table 1 clearly shows that a significant proportion of the firms (85 percent) had been operating in the specified business for over ten years, while just 15 percent were very new.

Table 2: Work Experience

Work Experience	Frequency	Percent
Less than10 years	3	5.00
10 to 30 years	46	76.67
More than 30 years	11	18.33
Total	60	100.00

The data presented in Table 2 proves beyond a reasonable doubt that 76.67 percent of the respondents had a combination of ten and thirty years of professional experience. In contrast, 18.33% of respondents had more than thirty years of professional experience, while just 5% of respondents had fewer than ten years of experience. The individuals who responded were able to have a more comprehensive understanding of both the history and the future of the industry as a result of their increased experience.

Table 3: Count of Employees

Employees Count	Frequency	Percent
Less than10	11	18.33
10 to 30	37	61.67
More than 30	12	20.00
Total	60	100.00

Table 3 clearly shows that 61.67 percent of the firms had a workforce size ranging from 10 to 30 throughout the survey period. Only 18.33 percent of the companies had more than 30 employees, while 20 percent had less than ten employees.

Table 4: Turnover of Respondents

Turnover	Frequency	Percent
45 lakhs to 1.5 Crore	38	63.33
1.5 Crore to 5 Crore	11	18.33
5 Crore to 10 Crore	4	6.67
More than10 Crore	7	11.67
Total	60	100.00

The annual income of the individual companies is shown in Table 4. Among the firms that were questioned, 63.33 percent had an annual income that ranged from 45 lakhs to 1.5 crores, and 18.33 percent had a turnover that was between 1.5 crores and five crores. The remaining fraction of the sample demonstrated an annual income of ten crores or more or more than they had before.

Table 5: GST and Prices

Prices	Frequency	Percent
Raised	23	38.33
Dropped	16	26.67
Constant	21	35.00
Total	60	100.0

One can observe in Table 5 how the items and Services Tax (GST) affects the prices of industrial items. According to the findings of the poll, this anticipation is correct. 38.33 percent of respondents reported that there was a drop in the cost of industrial items during the time after the implementation of GST. On the other hand, 35% of the participants said that there had been no change in pricing after the implementation of the Goods and Services Tax (GST), while 26.67% of the participants stated that prices had risen since the GST was implemented.

Table 6: Monthly Sales

Monthly Sales	Frequency	Percent
Dropped	9	15.00
Constant	22	36.67
Raised	29	48.33
Total	60	100.00

In Table 6, we see how the Goods and Services Tax (GST) has impacted the monthly sales of the enterprises. In the period after the implementation of the GST, 48.33 percent of the respondents reported a rise in the average monthly sales. As a result of the considerable tax savings on decorative paints, for instance, the market price of these paints has decreased, which has resulted in an increase in sales of at least 12 percent. This is something that many industry leaders have pointed out. When asked about their expectations for the future, 36.67 percent of respondents said that they anticipated a positive improvement despite the fact that they did not believe the average monthly sales altered as a result of the tax adjustment.

Table 7: Impact on Tax Compliance

Tax Compliance	Frequency	Percent
Dropped	10	16.67
Constant	38	63.33
Raised	12	20.00
Total	60	100.00

An important advantage of the Goods and Services Tax (GST) is that it can improve taxpayers' compliance with tax legislation. An increase in tax compliance was expected to result in a comparable increase in tax revenue since this was the scenario that was anticipated. On the other hand, the results of the survey, which are shown in Table 7, suggest that there has been very little change in tax compliance since the implementation of the GST system. There was a view among the participants that tax compliance had not altered, as they were already consistent in paying their taxes.

This opinion was voiced by 63.33 percent of the participants. Meanwhile, twenty percent of respondents said that their tax compliance had improved. It was reported by a limited number of persons who were anticipating payments from the previous tax system that the decline occurred. These individuals' businesses were influenced by factors from the outside world, and they also encountered technical challenges that were associated with the implementation of the new tax system.

Table 8: GST and Supply Chain

Effect on Supply Chain	Frequency	Percent
Affected	29	48.33
Not Affected	28	46.67
Not Sure	3	5.00
Total	60	100.00

Table 8 makes clear how the GST has affected the supply and demand networks. It is evident that during the post-GST era, 46.67 percent of the respondents believed that production and distribution had not improved. However, 48.33 percent of those surveyed said that the introduction of the GST had a positive effect.

Queries were also raised about the consistent distribution of the ITC, the outcomes of which are shown in Table 9.

Table 9: Disbursement of ITC

Timely ITC	Frequency	Percent
Agree	40	66.67
Not Agree	2	3.33
Delayed	18	30.00
Total	60	100.00

Table 9 displays the respondents' feedback about the allocation of ITC payout. 66.67 percent of the respondents agreed that the distribution of ITC is timely, whereas 30 percent indicated occasional delays in the payment of ITC. Only four respondents expressed their opinion that they were not receiving the Input Tax Credit (ITC) on a regular basis. As per the survey participants, the delay in the ITC has resulted in a shortage of funds and has negatively impacted the need for working capital.

It is important to note that every responder who qualified for the composition scheme opted out of the program in favor of the Input Tax Credit (ITC). According to the survey results, 34% of the participants were deemed ineligible for the composition scheme because they had exceeded the turnover limit, and 66% of them opted out of the plan. The expectation of continuous Input Tax Credit (ITC) crediting and the possibility to claim the whole ITC in the year of sale or purchase under the post-GST system were cited as grounds for not taking part in the composition scheme.
In contrast, the previous tax regime often resulted in delayed or limited availability of ITC, with only 50 percent being accessible in the year of purchase for capital goods. Furthermore, these small enterprises who were included in the composition system were prohibited from engaging in inter-state sales, which significantly

restricted their market, particularly if they were situated near state boundaries.

Table 10: GST and Costing

Decrease in Costing	Frequency	Percent
Agree	26	43.33
Not Agree	34	56.67
Total	60	100.00

During the time period that followed the introduction of the Goods and Services Tax (GST), it was hoped that the adoption of the GST would result in a decrease in the costs that are associated with doing business. The results of the study, which are shown in Table 10, showed that 56.67 percent of the respondents considered that there was no decrease in the cost of doing business in the period after the implementation of the GST, whilst 43.33 percent of the respondents agreed that the cost had really decreased as a result of the new tax system. It is important to emphasize that the poor economic conditions have rendered the benefits of the Goods and Services Tax (GST) less effective.

Table 11: E-Way Bill and Transparency

Transparency	Frequency	Percent
Agree	52	86.67
Not Agree	8	13.33
Total	60	100.00

Table 11 illustrates the effects of implementing the E-Way bill within the framework of the Goods and Services Tax (GST). The introduction of the E-way law aimed to facilitate seamless transportation for carriers and mitigate tax avoidance in inter-state transactions. Additionally, it may be used for transactions inside the state. 86.67 percent of respondents held the belief that the implementation of the E-Way law had enhanced transparency in transactions, while there were dissenting opinions.

Table 12: GST and Dual Structure

Bureaucracy	Frequency	Percent
Agree	36	60.00
Not Agree	24	40.00
Total	60	100.00

Table 12 sheds light on the effects of the GST's dual tax system. According to 60% of the respondents, the dual administration was making things more difficult for bureaucrats and making it harder to do business in an effort to be more transparent and accountable.

Table 13: GST and Inter-State Transaction

nplification of Procedure	Frequency	Percent
Agree	46	76.67
Not Agree	2	3.33
Not Applicable	12	20.00
Total	60	100.00

Table 13 clearly indicates that 76.67 percent of the participants believed that the simplification of processes and the elimination of tolls resulted in an improvement in inter- state transactions and a decrease in transit delays for products. The survey also indicated that before the adoption of GST, these firms incurred expenses in order to bribe authorities in order to facilitate inter-state transactions. However, the implementation of the new tax system has resulted in a reduced need for bribes. 76.67 percent of respondents agreed that there has been a decrease in the occurrence of bribery involving officials in the period after the implementation of the Goods and Services Tax (GST). The findings are shown in Table 14.

Table 14: GST and Bribery for Inter-state Transaction

Reduction in Bribery	Frequency	Percent
Agree	46	76.67
Not Agree	2	3.33
Not Applicable	12	20.00
Total	60	100.00

In addition to examining the impact of GST on business operations, the research also aimed to evaluate if the respondents had any technical difficulties while submitting GST, as detailed in the following section.

Table 15: GST and Technical Issues

Portal Issues	Frequency	Percent
Agree	20	33.33
Not Agree	37	61.67
Somehow	3	5.00
Total	60	100.00

Source: Primary Data Survey (2023)

According to Table 15, 61.67 percent of the participants expressed satisfaction with the online GST site due to the absence of any difficulties in reporting their taxes. Additionally, it was noted that the implementation of the new tax system has resulted in a decrease in the complex process and paperwork associated with paying taxes. However, 33.33 percent reported experiencing problems associated with the GST network.

Table 16: GST and Ease of Doing Business

Ease of Doing Business	Frequency	Percent
Raised	53	88.33
Dropped	7	11.67
Total	60	100.00

Additionally, data was gathered about the level of convenience experienced in doing commercial activities within the post-GST era. Table 16 clearly indicates that

88.33 percent of respondents believed that the convenience of conducting business has increased under the current regime due to the implementation of the E-way bill for inter-state transactions, unified taxes, streamlined filing of papers, and consistent availability of Input Tax Credit (ITC) under the GST system.

Table 17: GST and RCM

RCM	Frequency	Percent
Risk involved	34	56.67
Necessary at times	2	3.33
Willing to opt in future	24	40.00
Total	60	100.00

According to the Reverse Charge Mechanism (RCM), the person receiving the products and/or services is responsible for paying the products and Services Tax (GST) instead of the provider. The adoption of RCM has sparked much debate among many stakeholders,
including the organized sector, small traders, and the government. This is mostly due to the anticipated rise in working capital expenses and regulatory requirements for larger entities, while smaller participants may face additional burdens resulting from an expanded tax base. To minimize hassles, the majority of registered firms choose to only engage with other registered enterprises. This may impede the expansion of small-scale unregistered firms that would have gradually joined the tax system at a later point. When the participants were surveyed about their views on RCM, 56.67 percent of the sample expressed discomfort in taking a chance with RCM.

Discussion

This section offers a thorough summary of the main points of contention around the findings that were previously provided. According to the survey, all respondents chose ITC over the GST composition scheme, citing a number of associated benefits. Since none of the respondents have opted to adopt the composition method, it has been shown to be unsuccessful. This is because the company is unable to use the Input Tax Credit (ITC) to its fullest extent while the rate stays constant. Furthermore, the composition system does not allow for interstate transactions, which severely restricts the market for companies that are located close to the border. As a result, the composition scheme may be dropped, or incentives might be offered to draw in businesses.

Academic publications projected that the implementation of GST will result in increased tax compliance, better business conditions, and cheaper product pricing (Prasad & Sathya, 2017). The study verifies that the introduction of the GST has indeed resulted in a decrease in the cost of industrial goods. It also showed a good trend in the sales numbers that the companies reported throughout the new tax system's installation. However, the spike in sales cannot be completely attributed to the Goods and Services Tax (GST) since other factors, such as the price variations of basic commodities like oil, also affect businesses. Furthermore, in the post-GST period, every comparatively recent SSI responder said that their tax compliance has increased. The bigger and more established industries, however, claimed that tax compliance remained constant. Additionally, there was virtually the same difference of opinion on how the GST will affect their supply chain for manufacturing and distribution.

In terms of operating costs, the majority of respondents said that there has been no appreciable decrease in costs. They continued to believe that changes would eventually be seen, nevertheless. With respect to RCM, the vast majority of respondents disagree strongly with it. Most people choose not to take on the burden of paying the tax on the supplier's behalf since there may be a little delay in the Input Tax Credit (ITC). Transporters (who are supposed to be registered under the e-way bill system) have difficulties when they decline to do business with unregistered firms, even if they agree to acquire goods from them. Furthermore, small-scale retailers may be forced by the reverse charge mechanism (RCM) to register with the Goods and Services Tax (GST) system, even if they are free to decline to report their input tax credit (ITC) online. This would make them suffer as a result of the GST's implementation. RCM, however, was implemented by the government with the intention of formalizing unregistered businesses and incorporating them into the tax system. Because of this, it is crucial to carefully weigh the benefits and drawbacks of the Reverse Charge Mechanism (RCM) since it is unclear whether or not the informal sector's involvement in RCM contributed to the 8.4% increase in the taxpayer base that followed the implementation of the GST, as noted by former Finance Minister Arun Jaitley on Facebook.

Ensuring that RCM doesn't interfere with Small-Scale

Enterprises' (SSEs') operations is crucial since SSEs are critical to the success of the "Make in India" project.

The majority of respondents said that they had encountered difficulties as a result of the dual administration of the Goods and Services Tax (GST). The assessments are evaluated via a random selection procedure by either the Central or State governments, depending on the yearly turnovers of the respective individuals. There was a possibility that this may result in uncertainty and legal problems, according to the remarks.

A heated discussion on the E-Way bill system was sparked by a symposium that took place in November of 2018. As of recently, the Central government has made it mandatory for electronic way invoices to be generated for interstate transactions that cost more than Rs. 50,000. In spite of this, Andhra Pradesh has mandated that all intrastate transactions include the generation of electronic way invoices, regardless of the magnitude of the transactions. This is a circumstance that traders find unsettling, particularly when there is a combination of intra-state transactions and cross-state exchanges. At this time, the E-way bill is only being used for transactions that take place inside the state of Andhra Pradesh. On the other hand, the whole process has profited tremendously from digitalization, particularly when it comes to transactions that take place across states. This has also made commercial operations simpler and more transparent.

According to the findings of an investigation into the technical aspects of the implementation of the GST, the vast majority of respondents claimed that there were no significant technological challenges. In conclusion, the vast majority of participants said that the expenses associated with it have fallen ever since the Central Excise Duty was included in the framework of the GST program.

Conclusion

One kind of indirect tax that is applied to the supply of goods and services within the economy is the Goods and Services Tax (GST). This change's implementation represents one of India's biggest tax changes. This broad tax system has affected many different industries, including small businesses, in different ways. Using primary data research, the paper analyzes the effects of GST on small-scale industries in the Peenya industrial zone.

Key findings show that after the

introduction of the Goods and Services Tax (GST), there was a decrease in product prices, a rise in average monthly sales, and a partial improvement in tax compliance. Everyone agrees that ITC is preferable to the composition method. The reception of RCM has not been positive. The total cost of running a business has not decreased. The industries are not burdened by the taxes of stock transactions. It is cumbersome to have two administrations under GST. Andhra Pradesh's Small-Scale Enterprises (SSEs) are keen to do away with the labor-intensive procedure of filing taxes and obtaining Input Tax Credits (ITC) relating to employment and labor services. Transparency has been effectively attained by the E-way bill system, notwithstanding the emergence of additional problems. Interstate transactions have increased with the introduction of the GST. Businesses have not had any major issues with the GST site, its technological features, or its processes. Doing business has become much easier. Nevertheless, the benefits of GST have been neutralized or even reversed by the present economic climate. As a result, we may infer some policy implications from this.

By establishing a strong feedback and resolution process based on research results and industry viewpoints, the stability of the overall GST regime should be assured. Regular monthly meetings between government representatives and businesses are necessary to clear up any misconceptions and may aid in the feedback and resolution process. To properly draw in industry, the RCM and composition system need to be revised or reorganized. In response to any continuing changes to the GST system, it is imperative that continuous awareness campaigns be planned and executed. Developing economic strategies targeted at improving the performance of small-scale enterprises is crucial at a higher level of analysis. There are limitations to this study in terms of participant response, sample size, length, and geographic coverage. As a result, future research on GST may solve these limitations and carry out further analysis.

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