



Impact Of Goods & Services Tax On Faith Tourism In Tirupati

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ABSTRACT: Goods and Services Tax (GST) is touted as one of the biggest reforms of Modern India. Goods and Services Tax (GST) is an indirect tax which was introduced in India on 1 July 2017 and was applicable throughout India which replaced multiple cascading taxes levied by the central and state governments . GST has got some sectors of the Indian economy delighted, while some are disappointed while the rest are a bit confused about it. Among those sectors, Faith tourism sector is one which has retrograde impact of GST. Present paper focus on faith tourism concept, Faith tourism to in and around Tirumala & Tirupati city. It further sets out to investigate the impact of Goods and Services Tax on Faith tourist .Finally the paper concludes with the discussions on the satisfaction level of faith tourist towards Goods and Services Tax impacted services & other services.

KEY WORDS Pilgrimage, Faith tourism, GST, Arjita seva, special darshan tickets, Prasadam, Lord Balaji temple, Tirumala Sevas & Darsan , Tirupati .

INTRODUCTION

Travel for religious purposes has been there from the most ancient times. All religions have their Holy places and places of worship. Such places are called by different names like Devalaya (House of God) Temple, Church, Masjid and Gurudwara which mean a building for religious prayers and house for communal worship. Multicultural India is setting up to pitch faith tourism by developing more religious tourist circuits to attract foreign Tourist. Faith Tourism can be defined as travel with this core motive involving experiencing religious forms, or the goods they induce, like art, culture, customs and architecture.

Faith Tourism in India is the foundation of society and order of Religious culture,

principles supports to policy, management and development objectives India each Pilgrimage is also a popular feature of Indian historic culture with a long history. Indian religious tourism potentialities have been one of the important sources for country development particularly due to the presence of many religious tourist places in India. Economic, environment and social development of local resources. In India it reflects religious tourism and pilgrimage tourism (As shown in fig.1) offer opportunities for diversify revenues India keep strong foundation of ancient culture ,50 religious and 845 languages ,over 3 millions Gods ,Goddess and historical monuments.



Faith Tourism in India

PROMINENT RELIGIONS IN INDIA

- Hinduism
- Islam
- Buddhism
- Christianity
- Judaism
- Sikhism
- Zoroastrianism

PROMINENT RELIGIOUS SPOTS IN INDIA

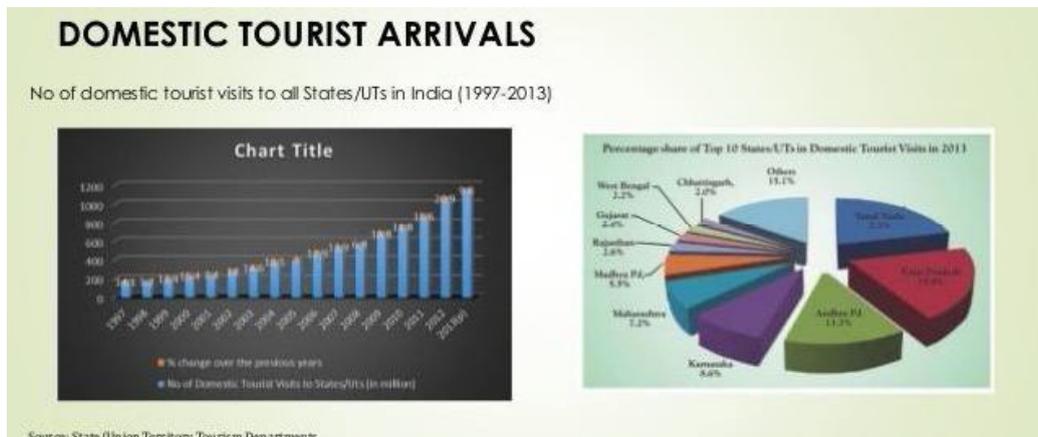
- Amarnath
- Vaishno Devi
- Tirupati Balaji
- Haridwar
- Nalanda
- Badrinath & Kedarnath
- Mathura

FAITH TOURISM IN ANDHRA PRADESH

The tourism in Andhra Pradesh is mostly considered as pilgrimage and heritage tourist destination. The centuries old glorious temples and colorful religious festivals attract millions of domestic as well as foreign tourists. The statistics reflect that the top 7 states with regard

to inflow of domestic tourists in India during 2010, Andhra Pradesh has the distinction of first position having attracted 155.8 million tourists followed by Uttar Pradesh and Tamil Nadu. In the last few years Andhra Pradesh has achieved a remarkable goal by touching the highest figures i.e. around more than six times during 1993-2009(Chart.1).

Chart.1 No.Of domestic tourist visits to all states /UTs in india (1997-2013)

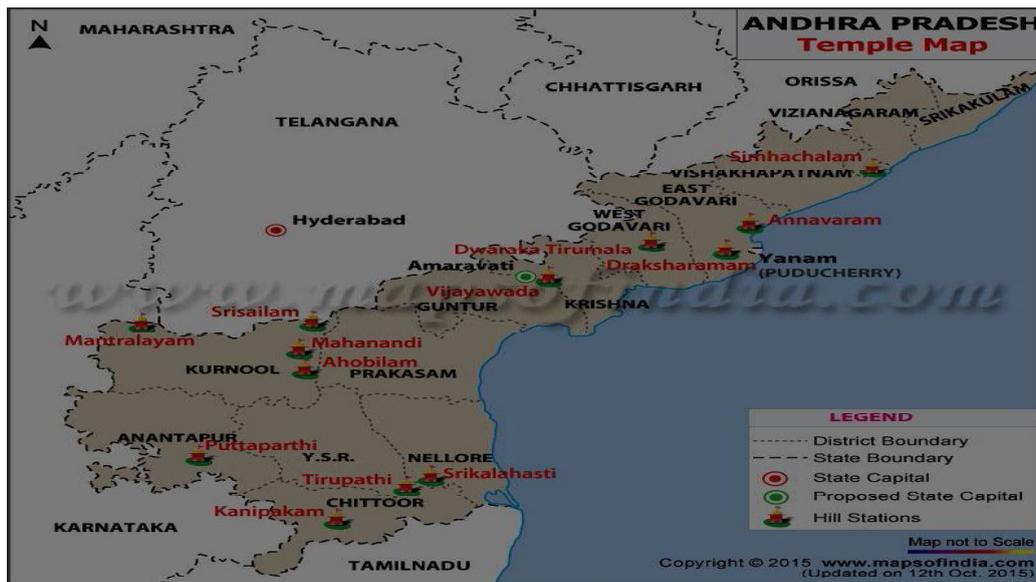




Andhra Pradesh is a well acknowledged pilgrimage destination which is a home to different religious pilgrim centers. The famous Tripupati temple located in the Tirumala hills is one of the major religious centers of Andhra Pradesh. This temple is a dwelling to Lord Venkateshwar and is considered as a richest temple of Hindus in the whole world. Besides this, Amaravati's Shiva Temple is also considered to be a renowned religious place for Hindu devotees. Sri Kalahasti Temple located in Chittoor, Andhra Pradesh is another ancient Hindu temple that is a popular pilgrimage site. The Shiva temple located

here is acknowledged for its incredible gopuras. The Ramappa Temple together with the thousand pillars temple situated in Warangal is another famous temple that is praised for its carvings. This state also has assorted Buddhist Temples which are located in Kolanpaka, Phanigiri, Nelakondapalli, Ghantasala, Nagarjuna Konda, Bhattiprolu and Amaravati. Islam is considered as one of the popular religion in Andhra Pradesh. Hyderabad is mushroomed with numerous mosques which are must visit. Acknowledged as the adobe of Nizams at one time, this city has been now shaped by the Muslim culture.

ANDHRA PRADESH TEMPLES MAP



Tirupati is one of the most ancient and spectacular places of pilgrimage in India. It is situated in Chittoor District in southern Andhra Pradesh. The town owes its existence to the sacred temple of Lord Sri Venkateswara situated on the Tirumala Hill adjoining it along with Sri amnavari temple, Tiruchanoor, Sri

govinda raju swamy Temple Mangapuram .

With a history that dates back to over twelve centuries, the temple is the jewel in the crown of ancient places of worship in southern India. Tirumala Tirupati Devasthanams (TTD) maintains twelve temples and their sub-shrines in the Tirumala-Tirupati area. TTD provides a



wide range of facilities to make pilgrimage a unique spiritual experience. Tirumala Sri Venkateswara temple is the popular as the most ancient pilgrimages spot in India. Tirupati is the richest and most visited religious tourist center in the world followed by the Vatican City. Sri Venkateswara temple, located on the 7th peak of the Tirupati Hills is well known as the Lord's presidency over Venkatachala. Tirupati is well connected by road and rail to all the major cities of Andhra Pradesh, adequately connected by air. The sanctum sanctorum houses the splendid idol of Lord Sri Venkateswara. Thousands devotees of Lord Vishnu travel this temple to seek the blessings. This big and commodious temple is covered by picturesque Tirumalai range. Pilgrims from all over the planet come to the Temple throughout the year. The temple is surrounded with the fabolous 'gopuram' or tower. The 'Vimana' or Cupola beyond

the sanctum is shining with gold plate and is called as "the Ananda Nilayam". The main importance of the temple is the idol of Lord Venkateswara or which has the figures of both Vishnu and Shiva, preserving and destroying aspects of the Hindu trinity Gods. This is revered temple city, in the Chittoor district of Andhra Pradesh. One can view the majestic Tirumala Hill at an altitude of 3200 ft beyond sea level in its backdrop. The destination is splendid and the architecture of the temple is so magnificent. The Brahmotsavam fair here is regarded to be the biggest festivals. Indians and even foreigners travel Tirupati Balaji during this time. Tirupati-Tirumala, with its celebrated Venkateshwara shrine, receives over 3 crore pilgrims annually and is the single largest contributor to Andhra Pradesh's total tourist .Andra pradesh stands at fourth position in attracting foreign & domestic tourists as well(Fig.1) .

Fig.1 Rising

Tide of travellers



Source :Union Tourism Ministry data



OBJECTIVES OF THE STUDY

For Andhra Pradesh, Faith tourism is a major revenue earner. 80 percent of Andhra Pradesh's tourist revenue is from Tirupati only and such GST on temple revenues will have cascading impact on faith tourism & tourists. **The main objective of the present survey** is about to identify the same with a sample of 78 tourists who visited Tirumala & tirupati City during July 2017 -September 2017 .

METHODOLOGY This study is basically a survey based research, which was done in three stages viz., Desk Research (Online, customer desk), preparation of Interview schedule and the Field work. For collection of primary data, a sample size of 150 was picked by convenience and random sampling techniques but unfortunately only 78 gave usable responses.

Data relating to tourists was collected through structured interview schedules and personal discussions. Secondary data is gathered from publications of TTD, Text books, journals, newspapers and web sources. The respondents' views and level of satisfaction could have been influenced by their most recent experience, from which generalizations must be drawn with great caution.

RESPONDENT PROFILE & DISCUSSION OF RESULTS

About 1% of respondents are 18 & under, 8% are between 19-25 years, 21% between 26-35 years, 25% between 36 -45 years, 20% between 46-55 years and the rest are above 55 years.

Male and female respondents are 44 and 56% respectively. 78% are domestic tourists, 22% are foreign .39% hailing from other states. 19% Tamilnadu, 17 %

Karnataka, 13% Telengana and the rest from other parts of the country.

69% of tourists responded that they are visiting the Tirumala hills 2nd time or more, but still finding new procedure/ system/ development in every visit, which shows the how TTD administration responds to keep pace with the needs of ever- increasing number of pilgrim tourists to the most sought after spiritual destination.

28% of tourists visited the Balaji Temple & other temples in tirupati city through tour operators (both government-APTDC, and private operators) with package cost and additional 4% GST Extra onwards per couple.

About 11% came to the hills on foot , 21% reached by RTC buses and 51% came by private vehicles. 17% reached by Dharma radhams .

Majority (61%) of respondents expressed their appreciation towards Dharma radham Transportation in & around tirupati , Tirumala. (52%) of the tourists expressed their appreciation towards automobile clinic service by TTD .

Only 28% respondents visited tirumala with advance reservation of accommodation, 38% said they adjusted with pilgrims amenities centers for fresh up, bath etc. 52% responded , had to stand in line for the current booking of accommodation as they are first come first served basis.

39% of tourists responded GST slapped 12% hike on renting guest houses (@ Sannidhanm guest house previous they paid 6000 now they booked same for 7200/-rs) , 48% responded 8% hike on arjitha seva & 46% on special darshan tickets , 68% responded 2% hike on calendars , 41% on dairies & TTD stalls



selling books, CDS, photographs, other articles .

About 28% respondents responded excellent about tourist spots in tirumala and temples in and around Tirupati (At Tirumala ,At Tiruchanoor,At Tirupati) .49% domestic tourists responded they rest in Dormitory Halls & TTD choultries with free rooms for families to stay in reasonable comfort.58% are not satisfied with housekeeping and hygiene aspects of choultries .

Majority of respondents (61%) perceive that the information centres are easily approachable and they get required information. A vast majority (85%) feel physically secured during their stay in the temple town .87% satisfied with services of seva dal & JIO tags especially at the time of varshika brahmotsavam , while many (55%) expressed concern for security of belongings and valuables.

48% tourists found the behavior of TTD employees/ volunteers towards pilgrims to be indifferent at various points of contact say at Kalyanakatta , cloak room, room allotment, vacation, shoe-keeping, cell phone deposit,Anna pradam and the like. 68% responded had waited in que for more than 2 hrs to collect their cell phone , laugage at central laugage delivery counter .

59% of respondents expressed high dissatisfaction about the behavior of local

vendors towards pilgrims, and prices they charge for the products/ services . The sanitation and public conveniences are very much satisfactory to about 78% of respondents, while the overall satisfaction towards price, variety, hygiene and quality of food is 66%.

CONCLUSION

India is a complete faith Tourism destination. Faith Tourists who have travel India have expressed it as a unique experience. Faith tourism has a big future in IndiaThe impact of GST was felt in the temple cities of Tirumala and Tirupati. Lord Venkateswara, the richest deity in world, attracts crores of tourists every year and the GST slabs adversely affecting pilgrims coming to Tirumala & Tirupati. With the present GST tax structure, lower middle class and middle class sector in India are somewhat getting benefitted as the tax imposition was reduced compared to the present tax structure in economic class and non-AC travel tickets and there would be no tax imposed on the hotels & Guest houses with room tariff less than 1000 INR. Whereas the situation for upper middle class and well organized sector are paying more through GST than the already existing tax structure as the GST council higher tax rates for business class travels and for hotels ,guest houses and restaurants with higher tariffs.

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