# A Study on Factors Influencing GST Noncompliance by Selected Small Business Owners of Sabarkantha District

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***Abstract***

*Many indirect taxes in India have been replaced by the Goods and services tax. The prime objective of present study is to check relation between five independent variables namely tax complexities, tax knowledge, service quality, detection probabilities and compliance cost to the dependent variable: GST noncompliance behavior of selected small business owners of Sabarkantha district of North Gujarat region. Inferential statistical research design has used and research instrument of study is structured questionnaire which was distributed among small business owners of various areas (talukas) of Sabarkantha district. The result of present study shows that tax knowledge, tax complexities, service quality and detection probability has influence on GST non-compliance by selected small business owners. In order to change the behavior and perceptions regarding GST non-compliance, policy makers need to improve tax knowledge of small business owners, and they have to improve the satisfaction of tax payers and increase the frequency of audit for more compliance make simple tax system so compliance cost can be reduced and tax complexities also reduce.*

***Keywords:*** *GST, Small business owners, Tax Knowledge, Tax Complexities, Compliance Cost, Service Quality, Detection Probabilities, Non-Compliance*

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## 1. INTRODUCTION

The introduction of the Goods and Services Tax (GST) in India marked a key reform in the country's indirect taxation system. It aimed to simplify the tax structure, increase transparency, and broaden the tax base. Although GST has improved tax administration through digitization and uniformity, small business owners still face challenges with non-compliance. This affects revenue collection and the effectiveness of policies. GST non-compliance includes actions such as not registering, filing returns late, under-reporting turnover, reporting incorrect tax amounts, and evading taxes. These actions can occur either intentionally or due to a lack of awareness. Small business owners, who often have limited turnover, fewer employees, and less financial and managerial support, are particularly vulnerable to non-compliance. This vulnerability comes from issues like complicated tax procedures, limited tax knowledge, compliance costs, and insufficient access to professional help. From an economic and policy standpoint, GST non-compliance damages government revenue, disrupts fair competition, and undermines the effectiveness of welfare and development programs. For small businesses, non-compliance can lead to penalties, legal confusion, and exclusion from formal credit systems. Therefore, it's crucial to understand the reasons behind GST non-compliance in order to create effective strategies, simplify tax administration, and enhance taxpayer services. Despite the significance of this issue, there is still limited empirical evidence on GST non-compliance at the micro and district levels, especially in semi-urban and rural areas. The Sabarkantha district of Gujarat is an important case study since it has many small traders, manufacturers, and service providers operating under GST. Examining GST non-compliance in this region provides valuable insights into local compliance behaviors and the administrative challenges faced by small business owners.

This study investigates the level and reasons for GST non-compliance among small business owners in Sabarkantha district. It considers factors such as tax knowledge, the complexity of GST procedures, the quality of tax administration services, and the perceived likelihood of being caught. By focusing on behavior and compliance, the study aims to contribute to the existing literature and offer practical insights for policymakers and tax authorities to improve GST compliance at the grassroots level.

## 2. REVIEW OF LITRATURE

Understanding tax compliance behavior requires combining economic and behavioral views. This study focuses mainly on Tax Compliance Theory and Behavioral Economics. Together, these theories explain why taxpayers choose to compliance or noncompliance of tax rules like the Goods and Services Tax (GST).

### 2.1 Economic Deterrence Theory

The traditional economic view of tax compliance relies on the Economic Deterrence Theory. This theory assumes that taxpayers are rational people who consider the costs and benefits of complying or not complying. Compliance is affected by factors like the chance of being caught, how severe the penalties are, and the expected financial rewards from evasion. When people think they are likely to face audits and penalties, they tend to comply more. For small business owners regarding GST, they may choose to comply if they think non-compliance will lead to detection through digital tracking systems, penalties, or legal issues. Therefore, the perceived chance of being caught is a key factor in how they behave toward GST compliance. In India, research shows that fear of penalties and scrutiny from departments significantly influences how small and medium enterprises (SMEs) comply. However, relying solely on deterrence to ensure compliance is not enough, especially when taxpayers lack proper knowledge or face difficulties with processes (Mukherjee, 2020).

### 2.2 Behavioral Tax Compliance Theory

Economic models focus on deterrence, but they do not fully explain how people comply in real situations. Behavioral Tax Compliance Theory builds on this by including psychological, social, and institutional factors that affect taxpayer behavior. This theory argues that compliance is influenced not just by the fear of punishment but also by factors like tax knowledge, the perceived complexity of tax processes, trust in tax authorities, and the quality of tax administration services. For small business owners, a limited understanding of GST rules, frequent changes in regulations, and complicated filing procedures can lead to unintentional non-compliance. Supportive and efficient tax administration services can promote voluntary compliance by lowering compliance costs and enhancing taxpayers' views of fairness and legitimacy. Many researchers note that small business owners often unintentionally fail to comply due to a limited understanding of tax laws and frequent changes in regulations. In the Indian GST system, the complexity around filing returns, classifying goods and services, and claiming input tax credits has been recognized as a major obstacle to compliance (Rao & Chakraborty, 2019; Kumar & Gupta, 2021).

**2.3 Tax Knowledge and Compliance**

Research shows a clear link between tax knowledge and compliance behavior. Taxpayers who understand tax rules are more likely to follow them voluntarily and correctly. In the GST framework, a lack of awareness about filing procedures, due dates, and necessary documents has led to late filings and mistakes, especially among micro and small businesses (CBIC, 2022). Recent studies in India highlight the importance of taxpayer education and outreach programs to boost compliance under GST, particularly in semi-urban and rural areas (Shah & Singh, 2023).

**2.4 Complexity of Tax Procedures**

Tax complexity raises compliance costs and discourages voluntary compliance. Complex filing systems, technical issues, and frequent changes to GST rules have been identified as significant reasons for non-compliance among small businesses (OECD, 2021). Indian studies show that the compliance burden mainly impacts small business owners who do not have professional accounting assistance (Mehta & Jain, 2022). In India, the GST system has many return forms, frequent changes, and challenges with digital filing. Rao and Chakraborty (2019) also noted that the complexity of GST procedures drives both unintentional and intentional non-compliance.

**2.5 Compliance Burden and Costs**

Research on the effects of GST shows that although the tax reform has simplified multiple taxes, it has raised compliance costs for small businesses. Kesari, N. (2025) study on compliance costs in North India reveals that small enterprises face high expenses from hiring professionals, purchasing accounting software, and handling increased administrative tasks. These costs are especially burdensome for businesses with limited resources, negatively impacting their operational efficiency. JISEM

**2.6 Quality of Tax Administration Services**

The quality and responsiveness of tax authorities deeply affect compliance behavior. Studies suggest that trust in the tax system, easy access to services, and support programs boost voluntary compliance (Alm & Torgler, 2011; Kirchler et al., 2008). In India, initiatives like GST Seva Kendras, online helpdesks, and grievance resolution systems aim to ease the compliance burden. However, differences in service delivery across regions impact small business owners in various ways, and lack of administrative support can lead to greater non-compliance (NIPFP, 2023).

**2.7 Perceived Probability of Detection**

Perceived probability of detection is a key part of Economic Deterrence Theory. Taxpayers are more likely to follow the rules when they think non-compliance will be found and punished (Allingham &

Sandmo, 1972; Slemrod, 2019). In the GST context, digital monitoring tools like e-invoicing, invoice matching, and automated return checks raise the perceived risk of detection. Hien Thu Nguyen (2022) investigated the factors impacting compliance of tax among SME in Vietnam. The result of study reveals that tax penalties, detection probability (tax inspection), tax complexity, tax knowledge, and rates of tax significantly influence compliance of tax in SMEs of Vietnam. Indian studies show that small business owners' decisions about compliance depend on how they assess the chances of an audit and enforcement actions (Mukherjee, 2020).

### 2.8 Research Gap

Existing literature offers valuable insights into the factors affecting tax compliance, but several gaps still exist. First, most GST-related research in India is either conceptual or based on national-level data, with little district-level evidence. Second, many studies look at either deterrence or behavioral factors separately, instead of combining both viewpoints. Third, there are few recent, localized studies that explore GST non-compliance among small business owners in semi-urban districts like Sabarkantha. To address these gaps, this study uses a combined theoretical framework that incorporates economic deterrence and behavioral compliance perspectives. It examines GST non-compliance among small business owners in Sabarkantha district. By focusing on tax knowledge, procedural complexity, quality of tax administration services, and perceived chance of detection, the study adds to both empirical literature and policy discussions on improving GST compliance at the community level.

## 3. RESEARCH METHODOLOGY

### 3.1 Identification of research Problem

Tax compliance is primarily a balancing act between the government and the taxpayers of the country. Tax non-compliance can happen both intentionally and unintentionally. The complexity of tax laws can lead to situations where taxpayers do not pay the correct amount of tax, or other circumstances may come into play, resulting in unintentional non-compliance. Therefore, it is important to identify relevant factors that contribute to GST non-compliance and to understand the perceptions of small business owners in the Sabarkantha district. The main research question for this study is as follows: "A Study on factors influencing GST noncompliance by selected small business owners of Sabarkantha district."

### 3.2 Conceptual Framework of the Study

Based on the theoretical perspectives, this study proposes a framework to understand how various factors influence GST non-compliance among small business owners. These factors include:

- Tax knowledge of GST provisions
- Complexity of GST procedures
- Quality of tax administration services
- Perceived probability of detection
- Compliance Burden and Costs

These factors are expected to affect the compliance behavior of small business owners in both direct and indirect ways. The framework acknowledges that GST non-compliance can result from both intentional evasion and unintentional mistakes, especially for small businesses with limited resources. By combining economic deterrence and behavioral compliance perspectives, this study establishes a clear foundation for exploring GST non-compliance at the district level.

### 3.3 Research Objectives

1. To examine relation among detection probability and noncompliance of GST
2. To check relation among tax complexities and noncompliance of GST
3. To verify relation among tax knowledge and noncompliance of GST
4. To explore relation among service quality and noncompliance of GST
5. To study relation among compliance cost and noncompliance of GST

### 3.4 Target Population

The target population of this study includes small business owners from different areas (talukas) of Sabarkantha district. These owners have an annual turnover of less than 50 Lakhs and having a problem in GST payment or whose GSTIN is cancelled due to any reason or have received a notice for GSTIN cancellation.

### 3.5 Sample size and technique

In this study 120 small business owners from various areas (talukas) of Sabarkantha district have been approached. Total 107 responses were received out of which final sample size is 104. Convenience sampling has been used. The nature of research is descriptive and empirical.

### 3.6 Sources of data

For present study primary data has been collected by using structural questionnaire. This questionnaire was distributed to small business owners in various areas (talukas) of Sabarkantha district. Secondary data was collected from various website, journals etc.

### 3.7 Measurement of Variables

In this study, a questionnaire was given to small business owners. It was divided into two sections. The first section covers the demographic information of small business owners. The second section focuses on their views about the dependent variable non-compliance of GST and the independent variables namely detection probability, tax complexity, tax knowledge, service quality, and compliance cost. Each variable includes 3 to 5 questions, making a total of 27 questions. A five-point Likert scale was used for responses.

### 3.8 Statistical tool

For interpretation of data descriptive and inferential statistical research design has been applied. With the help of SPSS 23.00, frequency analysis and regression analysis, data have been analyzed.

### 3.9 Hypothesis of study

Following hypothesis of study have been examined

**$H_{01}$:** There is no significant association among Detection probability and non-compliance of GST

**$H_{02}$:** There is no significant association among tax complexities and noncompliance of GST

**$H_{03}$:** There is no significant association among tax knowledge and noncompliance of GST

**$H_{04}$:** There is no significant association among service quality and noncompliance of GST

**$H_{05}$:** There is no significant association among compliance cost and noncompliance of GST

## 4. DATA ANALYSIS AND INTERPRITETION

Data has been analyzed with the help of MS Excel and SPSS by using frequency analysis, factor analysis, reliability test and linier regression analysis.

**Table no-1 Demographic profile of Respondent.**

| | Category | Frequency | Percentage |
|---|---|---|---|
| Gender | Male | 98 | 94.2 |
| | Female | 06 | 5.8 |
| Education | Below HSC | 17 | 16.3 |
| | HSC | 14 | 13.5 |
| | Diploma | 13 | 12.5 |
| | Graduate | 59 | 56.7 |
| | Post Graduate | 1 | 1.0 |
| | Other | 0 | 0 |
| Age | 18 to 30 years | 2 | 1.9 |
| | 31 to 40 years | 54 | 51.9 |
| | 41 to 50 years | 23 | 22.1 |
| | 51 to 60 years | 15 | 14.4 |
| | Above 60 years | 10 | 9.6 |
| Areas (talukas) | Khedbrahma | 19 | 18.27 |
| | Poshina | 8 | 7.69 |
| | Vadali | 10 | 9.62 |
| | Vijaynagar | 13 | 12.50 |
| | Himmatnagar | 16 | 15.38 |
| | Idar | 14 | 13.46 |
| | Prantij | 13 | 12.50 |
| | Talod | 11 | 10.58 |

**(Source- Primary Data)**

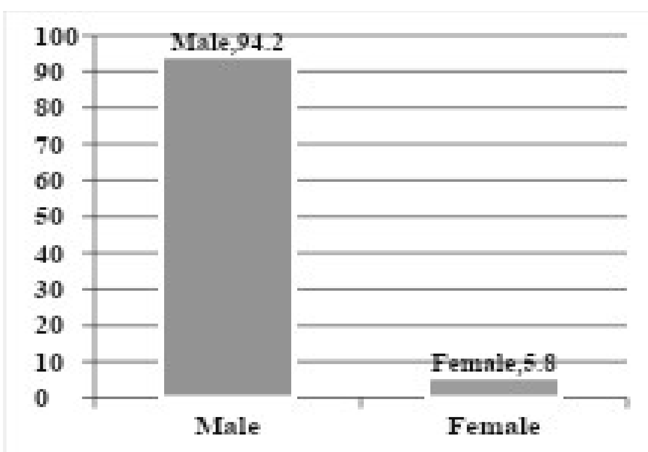


**Figure-1Gender**

Table and Figure-1 shows that majority respondents, 94.2% are male while only 5.7% are women.

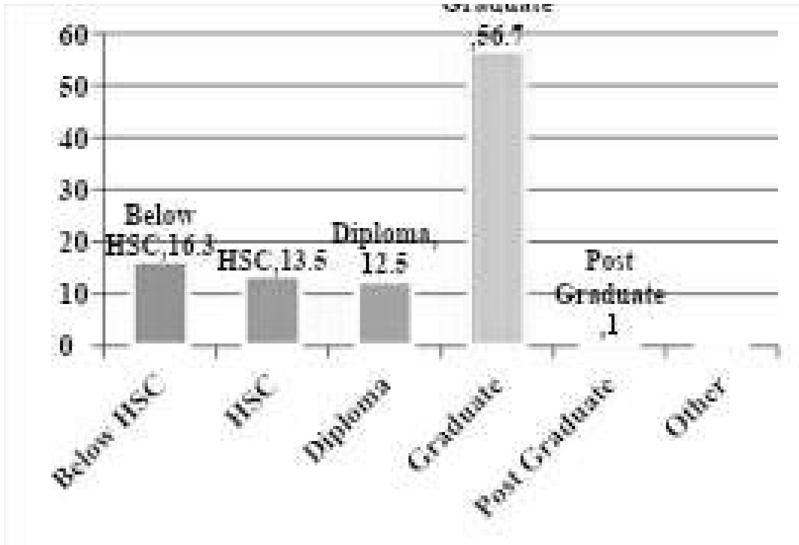


**Figure-2 Education**

From Table and Figure-2, it is clear that most respondents, 56.6%, are graduates. Additionally, 16.3% are below HSC, 13.5% have HSC, 12.5% hold a diploma, and only 1% are postgraduates.

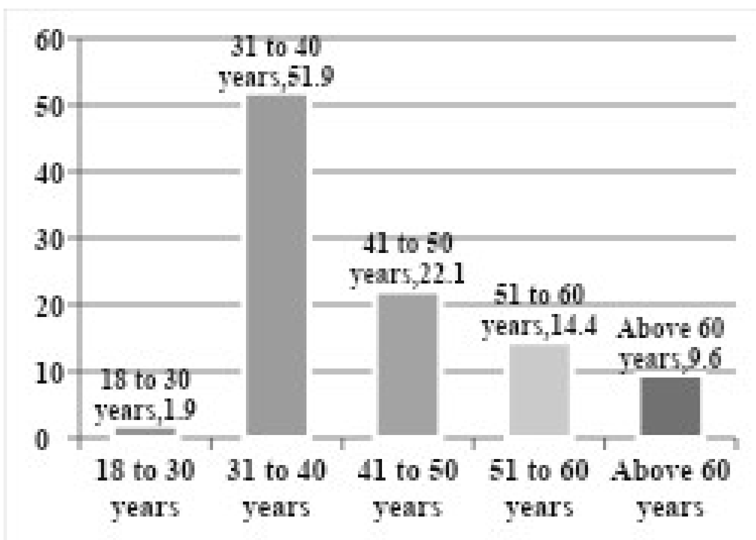


**Figure-3 Age**

Table and Figure-3 show the age groups of respondents. Among them, 51.9% are between 31 and 40 years old, 22.1% are 41 to 50 years old, 14.4% are 51 to 60 years old, 9.6% are over 60 years old, and only 1.9% are aged 18 to 30 years.

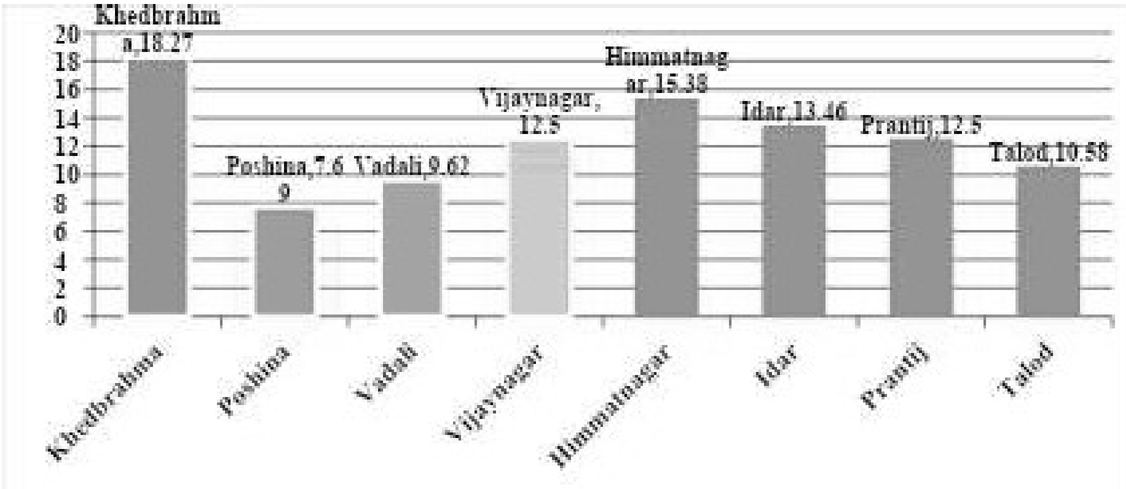


**Figure-4 Areas (talukas)**

Table and Figure-4 reveal the areas (talukas) of respondents. Specifically, 18.27% are from Khedbrahma, 7.69% are from Poshina, 9.62% are from Vadali, 12.5% are from Vijaynagar, 15.38% are from Himmatnagar, 13.46% are from Idar, 12.5% are from Prantij, and 10.58% are from Talod.

### 4.2 Reliability Test

**Table: 2**

| | Variable | No. of Items | Cronbach's Alpha |
|---|---|---|---|
| Dependent | GST Non Compliance | 5 | .849 |
| Independent | Tax Complexity | 3 | .842 |
| Independent | Detection Probability | 5 | .828 |
| Independent | Tax Knowledge | 5 | .846 |
| Independent | Service Quality | 4 | .841 |
| Independent | Compliance cost | 5 | .863 |

To test the reliability of the questions created by the researcher, Cronbach's alpha was used. In this study, the reliability of the dependent and independent variables is shown in Table-2. The results of the reliability analysis indicate acceptable values for all variables, which are greater than 0.7.

### 4.3 Factor Analysis

Factor Analysis has been used to identify underlying factors. The KMO value should be more than 0.60. Table 3 shows the KMO value is 0.858, and Bartlett's test of sphericity is significant. This indicates that the study variables are suitable for factor analysis.

| **Table:3** | | |
|---|---|---|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .858 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 2276.524 |
| | Df | 435 |
| | Sig. | .000 |

### 4.4 Regression analysis

To examine the relationship between the predictor variable and the dependent variable, regression analysis has been applied. MLR checks the connection and whether independent variables relate to the dependent variable. The hypothesis for the current study has been tested through MLR.

| **Table:4** | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .862[a] | .742 | .729 | .29503 |
| | | | | |

Table 4 presents the model summary. The R value indicates the correlation between independent and dependent variables, and this value should be more than 0.4. The R-square represents the variation caused by independent variables on the dependent variable. A value greater than 0.5 suggests the model is effective for determining the relationship. The adjusted R-square represents the generalization of the results. In this study, the value is 0.862, and the R-square value is 0.742, which is good.

| **Table:5 ANOVA** | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 24.580 | 5 | 4.916 | 56.479 | .000[b] |
| | Residual | 8.530 | 98 | .087 | | |
| | Total | 33.110 | 103 | | | |

In this study, a 5% significance level has been used; therefore, the P-value of ANOVA should be less than 0.05, and the F ratio value should be more than 1. In Table 5, the significance value is 0.000, and the F value is 56.4, indicating the results are significant.

**Table:6**
**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.197 | .289 | | 13.981 | .000 |
| | Detection Probability | -.162 | .072 | -.071 | -2.741 | .039 |
| | Tax Complexity | .212 | .081 | .217 | 6.697 | .000 |
| | Tax Knowledge | -.221 | .051 | -.231 | -4.889 | .000 |
| | Compliance Cost | .054 | .053 | .087 | .987 | .321 |
| | Service Quality | -.287 | .061 | -.270 | -7.720 | .000 |

Table-6 shows the relationship between independent and dependent variables. If the significance value of a variable is less than 0.05, then we reject the null hypothesis. If the significance value is greater than 0.05, we accept the null hypothesis. The results of hypothesis testing based on regression analysis are as follows:

**$H_{01}$: There is no significant association among Detection probability and non-compliance of GST**

Table-6 shows that the significance value for detection probability is below the acceptable limit of 0.05 (0.039). Thus, we reject the null hypothesis. The beta value of -0.071 indicates that detection probability is negatively associated with non-compliance.

**$H_{02}$: There is no significant association among tax complexities and non- compliance of GST**

Table-6 indicates that the significance value for tax complexities is below the acceptable limit of 0.05 (0.000). Therefore, we reject the null hypothesis. The beta value of 0.217 shows that tax complexities are positively associated with non-compliance.

**$H_{03}$: There is no significant association among tax knowledge and noncompliance of GST**

Table-6 shows that the significance value for tax knowledge is below the acceptable limit of 0.05 (0.000). Hence, we reject the null hypothesis. The beta value is -0.231, indicating that tax knowledge is negatively associated with non-compliance.

**$H_{04}$: There is no significant association among service quality and noncompliance of GST**

Table-6 reveals that the significance value for this independent variable is below the acceptable limit of 0.05 (0.000). Thus, we reject the null hypothesis. The beta value is -0.270, indicating that service quality is negatively associated with non-compliance.

**$H_{05}$: There is no significant association among compliance cost and noncompliance of GST**

Table-6 shows that the significance value for compliance cost is 0.321, which exceeds the acceptable limit of 0.05. Therefore, we accept the null hypothesis.

### 4.5 Summary

**Table:7**

| Hypothesis | P value/Sig.Value | Status |
|---|---|---|
| $H_{01}$ | 0.039<0.05 | Rejected |
| $H_{02}$ | 0.000 <0.05 | Rejected |
| $H_{03}$ | 0.000 <0.05 | Rejected |
| $H_{04}$ | 0.000 <0.05 | Rejected |
| $H_{05}$ | 0.321>0.05 | Accepted |

### 5. Major Findings

The demographic analysis of the respondents shows that most participants were male, making up 94.2 percent of the total sample. Regarding educational qualifications, 56.7 percent of the respondents were graduates, suggesting a moderate level of formal education among GST taxpayers in the study area. The age distribution indicates that most respondents, 51.9 percent, were in the 31 to 40 years' age group. This finding highlights that GST compliance issues are especially relevant for economically active people. A taluka-wise analysis reveals that 18.27 percent of the respondents came from Khedbrahma taluka, which had the highest participation among the selected regions. The findings also indicate that the chance of being detected is negatively linked to GST non-compliance. This means a higher chance of detection discourages non-compliance. In contrast, tax complexity is positively linked to GST non-compliance. Complicated tax procedures and compliance requirements tend to increase non-compliance. Furthermore, tax knowledge has a negative relationship with GST non-compliance. Greater awareness and understanding of GST rules lead to better compliance. Service quality is also negatively related to

GST non-compliance, emphasizing the need for efficient and taxpayer-friendly services to encourage voluntary compliance.

## 6. Limitations of the Study

This study offers valuable insights into factors that affect GST non-compliance, but it has some limitations. The research focuses only on eight talukas of Sabarkantha district of North Gujarat: Khedbrahma, Vadali, Vijaynagar, Poshina, Himmatnagar, Idar, Talod, and Prantij. This limits how well the findings can apply to other areas. Primary data has been collected by questionnaire which may introduce bias and subjectivity from respondents. Moreover, the sample size of 104 respondents might not fully represent all GST taxpayers, as responses were taken from eight areas (talukas) of Sabarkantha district which may not represent actual population.

## 7. Policy Implications

The study's results provide important insights for tax administrators and policymakers. The negative link between detection probability and GST non-compliance shows the need to improve audit mechanisms and monitoring systems to raise the perceived risk of non-compliance. The positive connection between tax complexity and non-compliance highlights the importance of simplifying GST procedures and lowering compliance burdens. Additionally, the negative relationship between tax knowledge and non-compliance indicates that ongoing taxpayer education programs and awareness initiatives can significantly boost compliance behavior. Improving the quality of GST-related services may further build taxpayer trust and encourage voluntary compliance.

## 8. Scope for Future Research

Future studies could broaden the geographical focus by including more districts or states. This change would help make the findings more applicable to a wider audience. A larger sample size and long-term research design could offer better insights into how GST compliance behavior changes over time. Additional research might also look at more factors, such as trust in government, how fair people see the tax system, and how well technology is adapted. This could lead to a better understanding of the dynamics of GST compliance.

## 9. Conclusion

This study examines the relationship between dependent and independent variables. It focuses on the perceptions and behaviors of small business owners regarding non-compliance with GST. Among the five independent variables, four are linked to non-compliance: tax complexity, tax knowledge, service quality, and detection probability. Since knowledge affects non-compliance, policymakers should organize awareness programs to improve tax knowledge in the Sabarkantha district. Most business owners see tax complexity as a significant factor, and the results show a positive relationship between tax complexity and non-compliance. Therefore, policymakers might simplify the GST system to encourage better compliance. The results also indicate that detection probability and service quality are negatively related to non-compliance. Thus, tax administrators should enhance taxpayer satisfaction and increase audit frequency to promote compliance. Small business owners often rely on tax consultants due to their limited knowledge and the complexity of tax regulations, which leads to higher compliance costs.

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