GST- Awareness, Perception and Practical Difficulties of Retail Traders in North Gujarat

Abstract

"One Nation One Tax" - The Goods and Service Tax has become the prominent topic discussed since its implementation in India on 1st July 2017. It is a comprehensive, multi -stage, destination based tax which is levied on every value addition .The new tax policy has brought significant changes to the existing tax system and business transactions. Even though the impact of GST on retail sector is positive from both taxation and operations point of view, the implementation risks remain due to the complexities of adopting the new system.

The study seeks to evaluate the awareness, perception, practical difficulties amongst retail traders after implementation of new tax system. For the purpose of the study the samples data of 100 retailors were collected from the retail traders of North Gujarat (Unjha, Visnagar and Mehsana) and the collected data were analyzed using statistical techniques such as ANOVA and Regression.

Key Words: *Goods And Service Tax (GST), Awareness, Perception and Practical Difficulties*

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Introduction

The July 1, 2017 is the most memorable day in the history of India because of the reforms of indirect taxes after the independence. In the words of the Prime Minister of India, the GST is a major step towards transformation and transparency. The prime minister has described India's greatest pain in indirect taxes as a key step in forming easier businesses.

The Goods and Services Tax (GST) is a comprehensive value added tax (VAT) on the supply of goods or services. France was the first country to introduce this value added tax system in 1954 devised by a public servant. In India, due to non-consensus between central and state government, the proposal is to introduce a Dual GST regime i.e. Central and State GST.

Concept and Introduction of Tax

Taxation is the inherent power of the state to impose and demand contribution upon persons properties or right for the purpose of generating revenues for public purpose. Taxes are enforced proportional contributions from persons to property levied by the law making body of the states by virtue of its sovereignty for the support of the government and all public needs.

Brief History of Taxation

Tax is today an important source of revenue for the government in all the countries. More than 3000 year ago, the inhabitants of ancient Egypt and Greece used to pay tax, Consumption taxes and custom duties. Income tax first introduced in India in 1860 by James Wilson who becomes Indian First Finance Member.

In order to meet the losses sustained by the government on account of military mutiny of 1857, In 1918 A New Income Tax bill was passed and which was further again replace in 1922 Finally, The Ministry of law and Finance came in force on 1st April 1962 and this is also known as the Financial year in current Era. i.e. (01.04.19-31.03.20).

Taxation System Tax

Collection system to finance the government. All governments require the payment of people's monetary taxes. The government uses revenues to pay soldiers and police to build dams and roads, to operate schools and hospitals, to provide food to the poor and health care facilities etc. and also hundreds of other tax-free purposes to finance their activities. Therefore, taxes are the most important source of income for modern government, usually according to 90% or more of its income.

Why are taxes charged?

The reason for tax collection is that it is the basic source of revenue for the government. The revenues thus raised are used to defray the expenses of the government, such as defense, education, health care, facilities of Infrastructure, such as roads, dams, etc.

What are the Reasons for the taxes?

1) Provide basic facilities for all citizens of the country.
2) Finance several government projects and Lou.
3) Protection of life.
4) Citizens ' responsibility to the nation

Meaning of Tax

The word Tax came from latin word "Taxo, Tax are" which means To asses or estimate. "A compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions."

"A General purpose compulsory contribution by the people to public treasure to meet the expenditure of government is called Tax."

"Taxes are the price we pay for a civilized society." Tax in general, is the imposition charges upon an individual or a company by the govt of India or their respective state or similar other functional equivalents in a state. The computation and imposition of the varied taxes prevalent in the country are carried on by the Ministry of finance Department of Revenue.

Historical Background of Goods and Service Tax in India:

Several nations across the world have already implemented GST. To name a few – Canada replaced the Manufacturer's Sales Tax with GST in the year 1991, Australia replaced the Federal Wholesale Tax with GST in the year 2000 and New Zealand replaced their sales taxes for some goods and services with GST in the year 1986. India implemented its dual GST system (a Central Goods and Services Tax (CGST) and a State Goods and Services Tax (SGST)) in 2017 to cut red tape and increase tax revenues, which in turn would fuel economic growth.

The Vajpayee Government, in the year 2000, began talks on GST and set up a committee, headed by Asim Dasgupta, Finance Minister of the West Bengal Government. The committee was given the responsibility of designing the GST model and managing the IT back-end preparedness for its rollout. In Budget 2006-07, Union Finance Minister Shri P. Chidambaram proposed implementation of Goods and Services Tax (GST) by April 1, 2010. The committee of State Finance Ministers, however, only released its First Discussion Paper on the tax regime in November, 2009.

The new tax regime finally came into effect on July 1, 2017. Here is a look at the timeline of 'one nation, one tax' system:

1. Uno Amaresh Baghchi Repot, 1994 suggests that the introduction of Value Added Tax will serve as the basis for the implementation of goods and services tax in India.
2. Ashim Dasgupta, 2000 empowered committee, which introduced the VAT system in 2004, which has replaced the old-age taxation system in India..

3. Vijay Kelkar Task Force 2004 strongly recommended the integration of indirect taxes into the Indian Working Group.

4. Announcement of GST to be implemented on 1 April 2010 After the Successful implementation of the VAT system in India and the suggestion of the various committees and working groups on GST, the Union government, for the first time in the Union budget 2006-07 has announced that the GST would be applicable from 1 April 2010.

5. The government has formed various joint working groups of state finance ministers to study the impact of GST various states.

6. The Empowered Committees of State Finance Ministers after several meetings came up on the friendly formula for the implementation of GST in India.

7. Take force of finance ministers presented its report in December 2009 on the structure of the tax on goods and services in India.

8. In August 2013, the Standing Committee on Finance presented its report on the GST bill.

9. The revised draft law amending the Constitution was introduced in Parliament in December 2014.

10. On June 14, 2016, the Ministry of Finance published a draft model law on GST in the public domain for feedback and suggestions.

11. On August 3, 2016, Rajya Sabha passed the 2014 constitution amendment bill (122nd) with worrying amendments.

a) The changes made by Rajya Sabha were unanimously approved by Lok Sabha.

b) After the adoption of the draft law of amendment in the Rajya Sabha and the charges subsequently rectified and approved by the Lok Sabha unanimously, the bill was adopted by a majority of the state legislatures, where the approval of at least 50% of the state-wide Assemblies is required.

c) The final step to the draft amendment of the Constitution (122nd), which became law, was taken when the Honourable President of India gave his final assent on 8 September 2016.

12. In 2017-Four GST related synthetic are converted to understand To follow the Presidents approval and passage in Parliament:

    (A) Bill GST Central

    (B) Bill GST Integrated

    (C) Bill GST in The territory of the Union

    (D) the Draft law on the tax on profits (Compensation Member)

13. In 2017 the Council of the GST the process of Finalizing the Rules of the GST and the rates of the GST.

14. When GST is Applicable - Modi Government. Government wants to pass the Bill GST applicable from 1 July 2017, Due to some legal problems of synthesis; GST is Not applicable prior to July 1, 2017.

Review of Literature

Noormahayu Binti Mohd Nasir, Ashimah Binti Abdullah Sani, Nor Marini Binti Mohtar, and ZuKhairunnisa Binti Zainurdin (2015). This research objective of the study is to investigate the relationship between fiscal knowledge, fiscal awareness and fiscal compliance of fiscal conscience and the level of awareness of the GST among citizens in Kuala Lumpur. These results of the study reveal that fiscal morality is the majority of factors influencing tax awareness. This means that the Malaysian government must focus heavily on the knowledge and attitude of the public towards the implementation of the GST. The finding of this study is consistent with the results of previous studies that discovered that the Malays ' conscience towards the implementation of GST was relatively moderate (e.g. a study by Zakaria et al, 2015). In addition to the average awareness of the implementation of the GST, most taxpayers are unwilling to support and accept the implementation of the GST.

Harjinder Kaur (2018). The findings of the study relate to consumer awareness, knowledge and level of expectations in relation to the implementation of the GST. The results of the research also indicate that the level of knowledge of the GST has not yet reached a satisfactory level. Because the study involved only generic questions that should be known by respondents as end users. In This document, respondents gave a high negative perception of the impact of the GST implementation. The evaluation of the results shows, it seems to indicate that the respondents received less information and promotion from the authorities. Most respondents were not clear about what goods and services are subject to tax tables on goods and services. Due to the lack of information on the GST, respondents had a high negative perception. the government should convince that GST will not have a lasting impact on the public as end-users especially compelling that no increase in the prices of goods and services in the introduction of the GST in India, the government must have a careful planning, detailed preparation, the participation of the community and a broad program of public education is the key success in the application of GST to any country. The GST system is structured to simplify the current indirect tax system in India that will reduce the current compliance burden.

Laveena Mehta, Baljinder Kaur (2018). The Overall study revealed that, most of respondents are disagreeing with the implementation of GST. Most of the respondents were of the view that it effects our consumption behaviour and we started consuming goods with prudence consideration. Some of the respondents remain unclear and not sure whether they will consume more goods or fewer goods. Respondents feel that it is a good tax reform but it is beneficial in long run. But in short run it has increased legal compliances, tax burden and prices of goods and services. This paper is suggestion to the adequate essential education should be given to the tax payers' for effective implementation of GST. Regulations and guidelines must be clear to everyone, Government should simplify the GST system so that everybody can understand the system quickly.

Dr.Fakhrul Anwar Z., Dr. Tan Thai S. (2017). This paper looks at the potential effects of the presentation of the Goods and Services Tax (GST) on SMEs in Malaysia with regards to the encounters looked by different nations that effectively actualized GST, for example, New Zealand, Australia and Singapore. The archive additionally talked about the chances and difficulties looked by Malaysian SMES with the presentation of the GST. This record has recognized that SMES have brought about noteworthy consistence costs just as progressing expenses to meet their GST commitments. It is basic to adjust your pay accumulation abilities with the need to guarantee that SMES are not overpowered by the resulting taxation rate. In the mean time, the GST bond plot gives a dimension of prosperity for low-pay individuals to address their backward and conceivably inflationary character. Sacchidananda Mukherjee (2015). Decisions on GST have been taken without consultation of major stakeholders like businesses and citizens (consumers). The Empower Committee of State Finance Ministers and the Central Government are not available in the public domain and therefore it is difficult to get clarity on various aspects of GST. Tax administration is as important as tax policy for mobilization of revenue, given the present state of diversities in tax administration across governments, it is expected that tax administration reforms will be taken up sooner than later to enable tax officials to administer the GST efficiently Large-scale job offers in tax departments, limited availability of infrastructure are important constraints that affect tax efficiency. Most tax officials are engaged in performing routine work, there is almost no room for skills development and specialization in tax administration. The modernization of tax administrations through investments in work and infrastructure together with continuous research and training could inculcate the desires of specialization in various aspects of fiscal administration.

Pranesh Debnath (2016) The GST is the most logical step towards the integral reform of indirect taxes in our country from independence. The GST is habitable for all disposals of goods and the provision of services, as well as a combination thereof in a different phase of production, distribution of goods and provision of services. The GST will create a single unified market in Indian indirect taxation that is going to undergo all current fiscal forms, with the exception of alcohol, tobacco and petroleum products to make the economy stronger. Experts argue that the GST will probably improve tax revenues and stimulate India's economic development by breaking tax barriers between States and integrating India through a uniform tax rate. GST, the tax burden will be evenly divided between production and services, through a lower rate of taxation by increasing the tax base and minimizing exemptions. Cross-use between CGST and IGST, as well as SGST and IGST, will be permitted, but not entertained between CGST and SGST.

Satyakam Kumar (2016) In his article, "Tax on goods and services: the future of India" has given the noteworthiness of the GST, its favorable circumstances, different issues confronting the GST and featured the proposals of the rules of the Joint Working Group of Committees of Iniciedadpara Better organization and recommendations for the state and focal government for planning. The creator has prompted the quality, shortcoming, openings and dangers of the present VAT framework. The creator has coercively expelled the shortcoming, openings and dangers of the present VAT framework.

Dr. Fakhrul Anwar Zainol(2016) In his article "GST: The impacts, opportunities and challenges for Malaysian SMES and experiences facing another knowledge-based economy. " The GST remains an effective and flexible tool for the government to increase tax revenues, although there are Compliance costs and current costs during the implementation of SMES. In This note, it is essential to balance your revenue collection capabilities with the need to ensure that SMES are not overwhelmed by the ensuing tax burden. Meanwhile, the GST bond scheme provides a level of well-being for low-income people to address their regressive and potentially inflationary character. An effective and efficient tax system that creates a "Win-Win" for the government, the business and the individual through a constructive and committed dialogue, together with the recognition of social and economic objectives, is a powerful and winning combination.

Rosiati Ramli, Mohd Rizal Palil, Norul S.A H, Ahmad F. M.(2015) In this document, in a discussion on the costs of compliance with the tax on goods and services (GST) between small business median. In GST baground, problems and problem of GST, several complain of cost. With regard to the impacts of the implementation of the GST on SMES, the majority of SMES took part in the study and agreed that their businesses will continue as usual with the turnover and the benefits continue to increase despite the implementation of the GST. However, many believe that their fiscal responsibility will increase along with administrative procedures, which can affect their business performance. This study provides for a significant increase in the cost of compliance to potentially occur during the first five years, in a manner similar to the introduction of SAS in 2001.

The compliance costs for SAS declined later, as most companies were able to acclimate to their tax obligations. The reduction in the costs of conformity between SMES in relation to SAS was not only due to the efforts of SMES. In fact, Malaysia's Internal Revenue Committee (IRBM) has contributed significantly to the decrease in compliance costs through a number of measures, including the simplification of the tax system through a substantial reduction in the categories of Capital expenditures for allocation purposes; Simplification of the business-based period; And the introduction of double interest rates for SMES.

Sr. No	**Name of the study**	**Author and year**	**Loca ion**	**Research Objectives**	**Statistical Tools applied**	**Samp ling size**	**Findings of the study**

1.	Goods and Services Tax (GST) in India – An Overview and impact	SongaraM anoj (201 9)	India	Impact of verious sector in GST,	- (descripti ve analysis secounder y data)	-	manufacturing, service, telecom, autom obile impact of GST, advantages are more compared to challenges
2.	GST- Awareness, Perception and Practical Difficulties of Retail Traders- Evidences from Kerala	Robin Roy ,Dr. Antony Joseph , Elsa Sabu,Alph y Maria (2018)	India	Retailers aware idea about GST and various provisions, p ractical difficulties that retailers	ANOVA, Five point likert Scal e, Regressio n techniques	200 sampl e size	lack of awareness, significant factor practical difficulties, negative perceptions among retailers about GST.
3.	Public opinion towards awareness on	R. N. Vivekanan dar , Dr. P.	India	role of GST in India, the public	convenient sampling technique	150 Sampl e Size	Retailer to consumer how can Prodct life
4	GST Implementatio n in India	Rajini (2017)		opinion about awareness on GST implementati on in India,			cycle process is crucial for businesses, and GST mechanism in advancement on the VAT system,public awareness

Methodology

Grounded from the analysis objectives, the goal is to analyze the connection between the experimental variable (Awareness, Perception, and Practical difficulty) and dependent variable (Implementation of GST). Therefore, it may be said that descriptive and exploratory type analysis is being undertaken within the examination as this study.

Proposed model

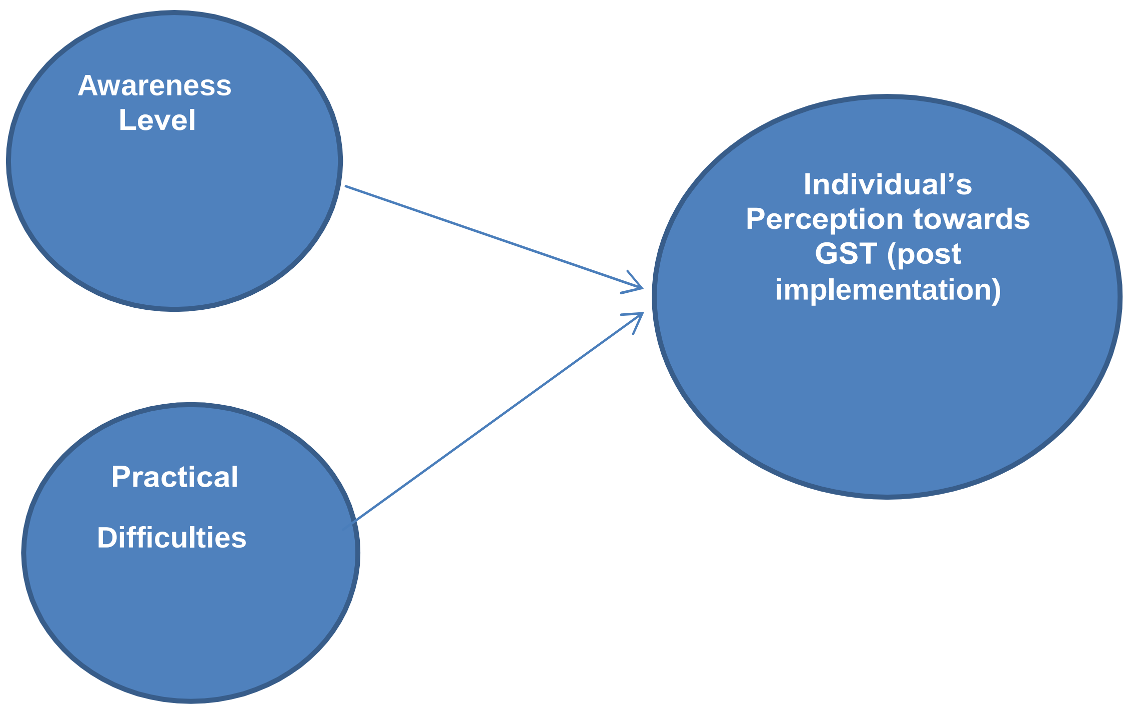

fig:1 Proposed Model

The examination is expressive and logical in nature. Review technique is utilized for the accumulation of information. The essential information is necessary material for the tenet of investigation. The examples were chosen by Non likelihood helpful examining strategy from North Gujarat district. First North Gujarat was partitioned into 3 sections to be specific Mehsana, Visnagar and Unjha. From every one of these parts retailers were chosen. All out 100 respondents were chosen from the populace. Five point likert scale utilized for estimating dimension of Awareness, Perception and Practical Difficulties. The gathered information were broke down by utilizing SPSS

16 software. ANOVA and Regression tests were utilized for information investigation.

Results

Regression Analysis

Impact of Awareness level and Practical difficulties on Individual perceptions towards GST (Post Implementation).Linear Multiple Regression examination was utilized to ponder the degree of impact of autonomous factors (AWL-Awareness level & PRD-Practical difficulties) has on dependent variable (PTG-Individual perceptions towards GST). H1: The Awareness level of significantly influencing Individual perception towards GST. H2: The Practical difficulties significantly influencing Individual perception towards GST. The following tables are shows the results of regression analysis.

Table 4.6 : Model Summary of Multiple Regression

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.524[a]	.275	.260	.51021

a. Predictors: (Constant), AVG_DF, AVG_AW

b. Dependent Variable: AVG_PR

Table 4.7 : ANOVA - Model Fitness for Perception towards GST

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.556	2	4.778	18.355	.000[a]
	Residual	25.250	97	.260		
	Total	34.806	99			

a. Predictors: (Constant), AVG_DF, AVG_AW

b. Dependent Variable: AVG_PR

Table 4.8: Coefficients - Significance of the Factors Influencing Perception towards GST

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	1.172	.234		5.004	.000	.707	1.636		
	AVG_AW	.141	.073	.184	1.934	.046	.004	.286	.825	1.212
	AVG_DF	-.432	.098	-.420	-4.407	.000	-.238	-.627	825	1.212

a. Dependent Variable: AVG_PR

The model shows the outline R sq. price and customary error of the estimate. The R sq. for .275, 27.5% of the difference in Perception towards GST is explained by the factors of awareness difficulties. The ANOVA table provides the worth of its significance and F- statistics. The price significance (.000) of the regression model in a critical at five level of proportion significance and thus the regression of towards Perception GST sensible difficulties & validates awareness.

This shows that awareness level difficulties have vital impact on Individual Perception towards GST. The higher than constant table beta indicates values, values of P and also the significance level. Since the importance level of Awareness level (.046) and Difficulty level (.000) that is a smaller amount than five proportion level of significance (P value). It is showing the impact on Perception towards GST. The beta price of Awareness level is optimistic (.184), it implies that the notice and sensible difficulties moves in same direction. The beta price of Difficulty is negative (-.432), which implies, the sensible difficulties & Perception towards GST moves in opposite direction. The above analysis reveals regression that the awareness factors have impact on significant Perception towards GST and so it is important to focus on creating awareness amongst retailers to shape the positive perception of individual towards GST. As the practical difficulties is also influencing the individual perception strongly the government and policy maker should focus on reducing the difficulty level in filing GST to improve the retailors perceptions towards GST.

Conclusion

The study was conducted to evaluate the knowledge, perception and practical difficulties the retailers have towards GST implementation. From the findings it is clear that the awareness has led to positive perceptions among retailers about GST. Also lack of awareness was found to be a significant factor that can cause negative perception among retailors about GST. In order to increase awareness and knowledge and to make retailers better understand the general principles of GST adequate and relevant information must be provided by organizing talks, public education programmers and training.

Practical difficulty inversely related to the perception of retailors so by above mentioned activities Government can reduce the level of difficulty in GST filing and can hence create the positive perception amongst retailors towards GST.

Further, Government should increase the level of awareness and reduce the practical difficulties of retailors in filing GST to make positive perception about GST. Positive perception about GST ultimately leads to increase the tax payment. Overall, the paper helps the policy makers of government in framing laws and in launching new schemes to simplify the GST.

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