

A STUDY ON THE IMPACT OF COVID 19 ON THE GST COLLECTION

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Abstract: Purpose- The purpose of this study is to understand the impact of COVID-19 pandemic on the GST collection. The study includes GST collection on a monthly basis and the trends in GST collection from three stages namely Pre-Covid, During Covid and Post-Covid. The study also includes GST tax paid by different states according to the four regions namely North, South, East and West.

The researcher is highly interested in GST as a subject and wanted to explore more about the topic and the trends in GST paid.

Design/methodology/approach- The research design is based on already published GST revenue data. The data was collected and separated on the basis of three stages namely - Pre-Covid, During Covid and Post-Covid and the data on state-wise active taxpayers on the basis of four regions namely North, South, East and West.

The study is based on secondary data compiled by authors which is obtained from www.gstcouncil.gov.in/gstrevenue, <https://www.gst.gov.in/download/gststatistics>, Press information bureau Government of India and Ministry of health & family welfare.

Findings- The COVID-19 outbreak and the resultant lockdown in the country has severely dented the revenue collections of states. According to State Governments, there had been a steep fall in GST collection in the month of April 2020 with few states reported serious fall in the collections.

Research limitations- The impact of the COVID-19, global pandemic may vary from time to time. Hence, results may vary on the basis of lockdown period, number of people getting infected, active cases, number of people getting recovered, deceased rate, countries policies or measures set by the government from time to time.

Originality/Values- The study was conducted on GST collected during the period from April 2019 to November 2021 and on the active taxpayer's state wise as on 30th June 2021.

Keywords: COVID-19, GST, North, South, West, East.

1. INTRODUCTION

The pandemic had a very deep setting and highly disruptive impact on the Indian economy. In India, the first covid 19 case was reported in the month of March 2020 since then lockdown was announced in March 2020, even though lockdown was imposed there was surge in the daily covid cases in India and it marked the beginning of first wave of Covid 19 pandemic in the country which lasted till February 2021. Taxes are levied by governments on their citizens to generate income for undertaking projects to boost the economy of the country and to raise the standard of living of its citizens. The authority of the government to levy taxes in India is derived from the Constitution of India, which allocates the power to levy taxes to the Central and State governments. All taxes levied within India need to be backed by an accompanying law passed by the Parliament or the State Legislature. The purpose of this study was to understand the impact of COVID-19 pandemic on the GST collection. The study includes GST collection on a monthly basis and the trends in GST collection from three stages namely Pre-covid, During covid and Post-covid. The study also includes GST tax paid by different states according to the four regions namely North, South, East and West.

GST is basically a tax on value addition at each level since credits for input taxes paid at each stage will be available in the subsequent stage of value addition. The Goods and Services Tax (GST) is a multi-stage, destination-based tax that will be imposed on all value additions. Tax on Goods and Services. In India, the Goods and Services Tax (GST) was imposed to bring in the concept of a "one nation one tax." Although the 'one nation, one tax' system has a positive impact on many sectors, it has a negative impact on others {Dash, A. (2017)}

We pay various taxes, direct and indirect taxes, which are a burden for us. Due to these taxes, corruption is increasing. Therefore, to overcome all these tax systems, the central government decided to develop a tax system, the Tax on Goods and Services (GST) {Kour, M., Chaudhary, K., Singh, S., & Kaur, B. (2016)}

The main purpose of implementation of GST is to place the entire country under a single taxation, thereby eliminating double taxation or the cascading effect of taxes. The Indian government strives to transform the tax structure of the economy into a destination-based consumption tax. GST replaces various taxes, such as central consumption tax, service tax, entertainment tax, value-added tax, central sales tax, octroi, luxury goods tax, state surcharges and various other surcharges for the supply of goods and services {Garg, N. (2019)}.

Due to the outbreak of Covid-19 various issues related to GST have emerged. To address these issues the government undertook some preventive measures like the extension of time limits of various compliances, waiver of late fees levied on delay in filing return, relaxation on availing ITC on invoices not uploaded by vendors etc. The present study is an attempt to identify and analyze the emerging GST issues due to Covid-19 pandemic {Dey, A. R., & Rajaram, S. (2021)}

2. DATA AND METHODOLOGY

Firstly, the raw data of GST collection from IGST of each month starting from April 2019 to November 2021 (i.e., two years) and the state-wise Active Taxpayers was collected and subsequently bifurcated using Microsoft Excel according to the three stages and four regions respectively. The beginning of first wave of Covid-19 in India is considered from the month of March 2020 when first case was reported and subsequently lockdown was announced in India and the end of first wave was considered in February 2021 when cases in India were the minimum and subsequent reversal started in the month of March 2021 i.e., start of second Covid-19 wave in India.

To study the impact of covid 19 on GST collection, the period covered in this study is from April 2019 to November 2021 which is divided into

- Pre-covid period starting from April 2019 to March 2020 (one year),
- During covid period starting from April 2020 to March 2021 (one year),
- Post-covid period starting from April 2020 to November 2021 (8 months).

To study the trends of state-wise active taxpayers and the data is collected as on 30th June 2021 and divided into four regions, viz:

- North - Delhi, Bihar, Madhya Pradesh and Punjab
- South - Andhra Pradesh, Karnataka, Kerala and Tamil Nadu
- East - Manipur, Meghalaya, Mizoram and Assam
- West - Goa, Gujarat, Rajasthan, Maharashtra

3. ANALYSIS OF THE DATA

1) Trends in GST collected during the three stages:

- a) Pre-Covid
- b) During Covid
- c) Post-Covid

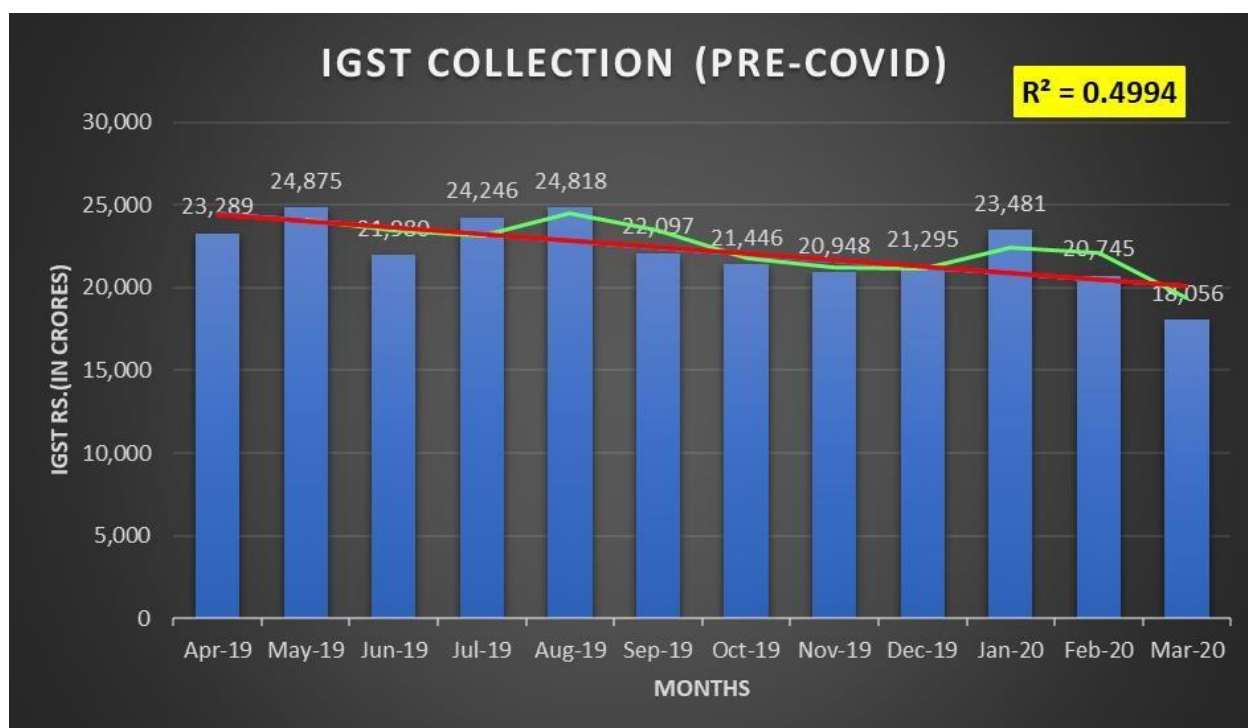
TABLE 1: Data relating to IGST Collection

IGST COLLECTION (PRE-COVID)	
Month	IGST Rs.(in crores)
Apr-19	23,289
May-19	24,875
Jun-19	21,980
Jul-19	24,246
Aug-19	24,818
Sep-19	22,097
Oct-19	21,446
Nov-19	20,948
Dec-19	21,295
Jan-20	23,481
Feb-20	20,745
Mar-20	18,056
	2,61,774

Source: <https://www.gst.gov.in/download/gststatistics>

Table 1 shows the GST collected from the state and central, i.e., IGST on a monthly basis in crores. The table shows the data IGST collected during Pre-covid period from April 2019 to March 2020. The beginning of the first wave of Covid-19 in India is considered from the month of March 2020 when the first case was reported and subsequently lockdown was announced in India. As we can see in the abovetable, there was a fall in GST collected during the month of March 2020 as compared to the other months. The lowest IGST collected was in March 2020 of Rs. 18,056 crores and the highest IGST Collected was in February 2021 of Rs. 24,875 Crores.

FIGURE 1: Data relating to IGST Collection



Source: Researcher's Calculation based on the secondary data

Figure 1 represents the graphical representation of Table 1 which shows the monthly collection of IGST. The X-axis represents the months from April 2019 to March 2020 and the Y-axis represents the IGST Collected. March 2020 is when the Covid-19 began and the first case was detected in India. There was a complete lockdown announced in the entire country and most of the businesses were almost shut for months. IGST is a tax levied on all Inter-State supplies of goods and/or services and will be governed by the IGST Act. IGST will be applicable on any supply of goods and/or services in both cases of import into India and export from India. So, during the pre-covid stage, there were trades in both offline and online business and hence there was a constant change of IGST collected. We can see the R^2 is 0.499 which is approximately 0.5. This is a moderate effecting number which means that the factor i.e., the COVID-19 had a moderate impact on the IGST collected during the pre-covid period as this was the initial stage of the COVID-19 period. The red line is the linear trendline which shows the steady increase in IGST Collected. The green line is the moving average trendline which shows the 2 average points i.e. August 2019 and January 2020 having IGST Collection Rs. 24,818 Crores and Rs. 23,481 Crores respectively as the high average and October 2019 and December 2020 having IGST Collection Rs. 21,446 Crores and Rs. 21,295 Crores respectively as the low average. The lowest IGST collected was in March 2020 of Rs. 18,056 crores and the highest IGST Collected was in February 2021 of Rs. 24,875 Crores.

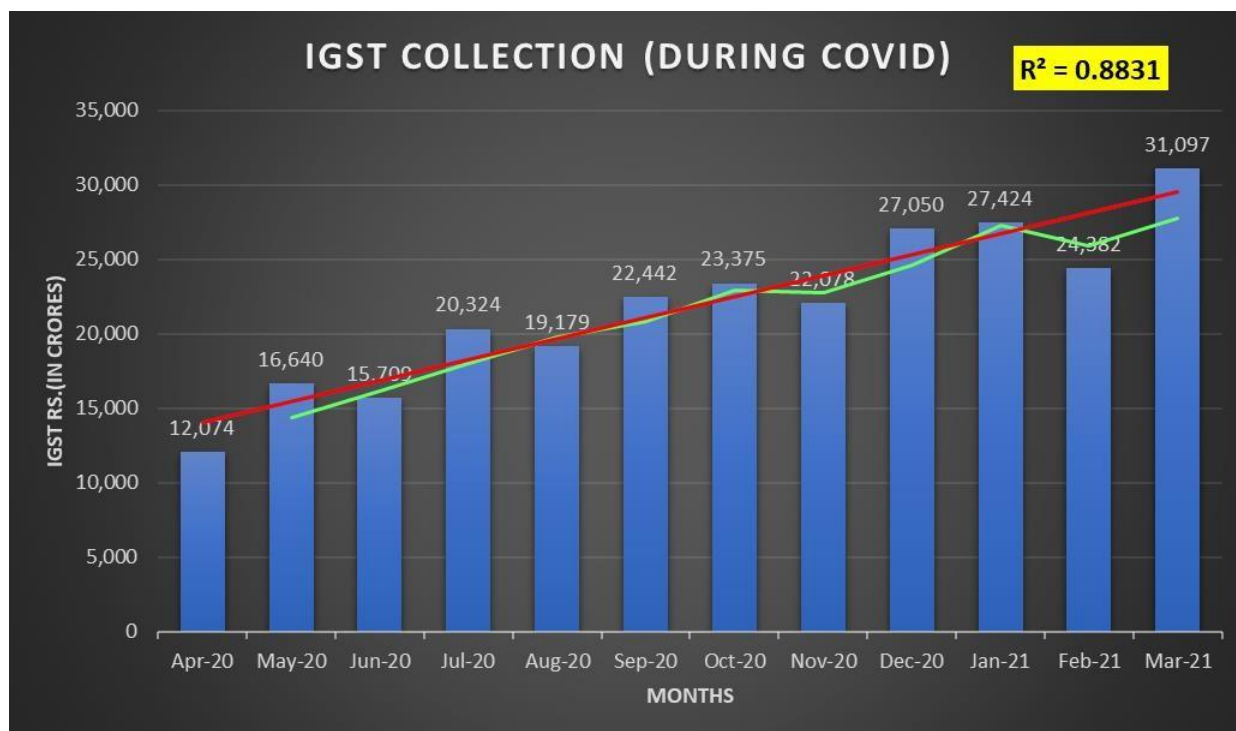
TABLE 2: Data relating to IGST Collection

IGST COLLECTION (DURING COVID)	
	Rs.(in crores)
Month	IGST
Apr-20	12,074
May-20	16,640
Jun-20	15,709
Jul-20	20,324
Aug-20	19,179
Sep-20	22,442
Oct-20	23,375
Nov-20	22,078
Dec-20	27,050
Jan-21	27,424
Feb-21	24,382
Mar-21	31,097
	2,61,774

Source: <https://www.gst.gov.in/download/gststatistics>

Table 2 shows the GST collected from the state and central, i.e., IGST on a monthly basis in crores. The table shows the data of IGST collected during During-covid period from April 2020 to March 2021. As we compare Table 1 & Table 2 we can see that the GST collected had a major drop from April 2020. The GST collected during March 2020 according to table 1 was Rs. 18,056 Crores and it dropped to Rs. 12,074 Crores. There was a slight improvement in the GST collected from the month December 2020 as India was slowly recovering from the pandemic. The lowest IGST collected was in April 2020 of Rs. 12,074 crores and the highest IGST Collected was in March 2021 of Rs. 31,097 Crores.

FIGURE 2: Data relating to IGST Collection



Source: Researcher's own calculation

Figure 2 represents the graphical representation of Table 2 which shows the monthly collection of IGST. The X-axis represents the months from April 2020 to March 2021 and the Y-axis represents the IGST Collected. As we can see that there was a drop in GST collected in April 2020 and there was a slight improvement from December 2020. Due to the pandemic most of the businesses started working online. Although there was a major drop in IGST collected in the month of April 2020 compared to the month of March 2020, the IGST collection went to increase and recover in the later stages. We can see that the R^2 is 0.88 which is approximately equal to 0.9. This is a strong effecting number which means that the factor i.e., COVID-19 had a major impact on the IGST collected during these months. During this period, most of the businesses started working online due to the lockdown and hence as people got used to the new online platform and found it easy to work in. This was a period where there was a major transformation and everything digitized throughout the country. This led to the emergence of new businesses and hence the collection of GST also went on increasing. The red line is the linear trendline which shows the steady increase in IGST Collected. The green line is the moving average trendline

which shows the 2 average points i.e. October 2020 and January 2021 having IGST Collection Rs. 23,375 Crores and Rs. 27,474 Crores respectively as the high average and November 2020 and February 2021 having IGST Collection Rs. 22,078 Crores and Rs. 24,382 Crores respectively as the low average. The lowest IGST collected was in April 2020 of Rs. 12,074 crores and the highest IGST Collected was in March 2021 of Rs. 31,097 Crores.

TABLE 3: Data relating to IGST Collection

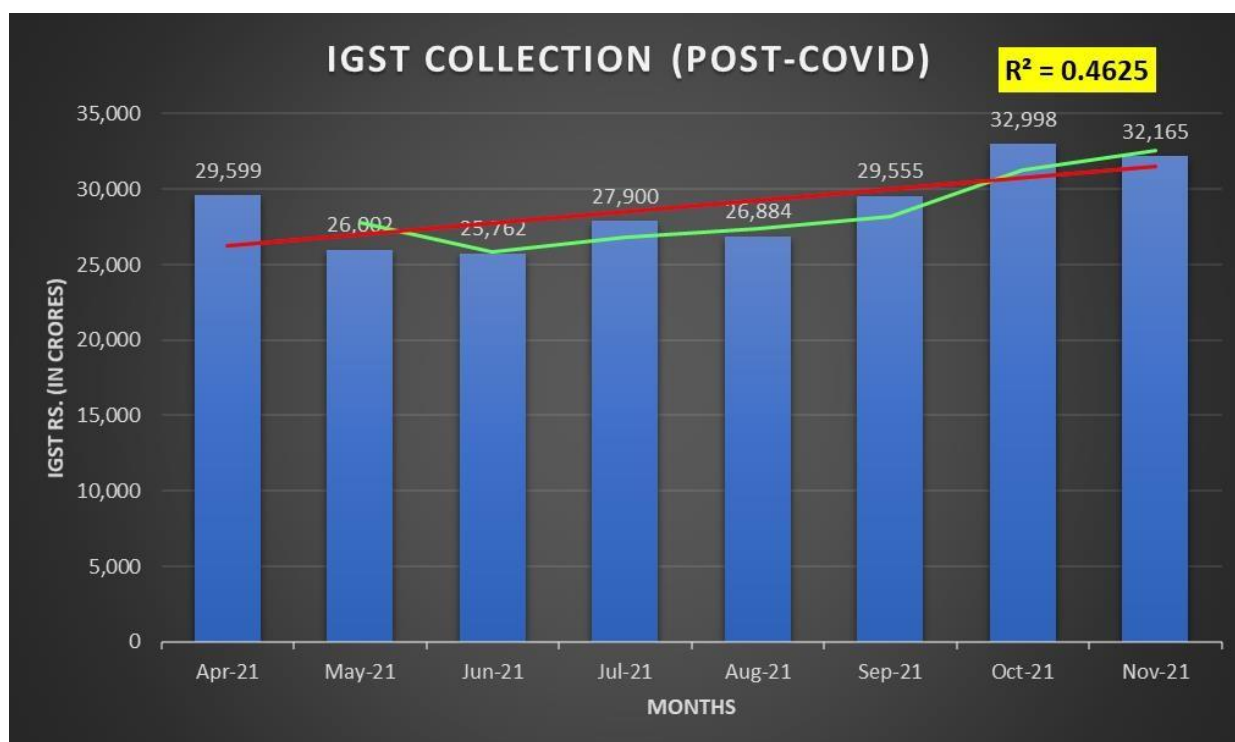
IGST COLLECTION (POST-COVID)	
	Rs. (in crores)
MONTH	IGST
Apr-21	29,599
May-21	26,002
Jun-21	25,762
Jul-21	27,900
Aug-21	26,884

Sep-21	29,555
Oct-21	32,998
Nov-21	32,165
	2,30,865

Source: <https://www.gst.gov.in/download/gststatistics>

Table 3 shows the GST collected from the state and central, i.e., IGST on a monthly basis in crores. The table shows the data GST collected during Post-covid period from April 2021 to November 2021. As you can see there was a complete rise in GST collected from April 2021. It was much more than the IGST collected during Pre-covid times as well.

FIGURE 3: Data relating to IGST Collection



Source: Researcher's own calculation

Figure 3 represents the graphical representation of Table 2 which shows the monthly collection of GST in percentage. The X-axis represents the months from April 2021 to November 2021 and the Y-axis represents the IGST Collected. As you can see that in the year 2021, India was recovering from the Pandemic and hence the GST collection from the state and central was also increasing. The R2 is 0.46 which is approximately equal to 0.5, a moderate effecting number. This means that the factor COVID-19 had a moderate impact on the IGST collected and hence the GST collection also started recovering. A 68-day nationwide lockdown, from March 25 2020, had a devastating impact on the economy and consequently on GST collections. The steady growth in GST revenues for the 8 months in the year 2021 clearly indicates a sustained economic recovery during this period. After remaining in a contraction mode for six straight months since March 2020 because Covid-19 pandemic and nationwide lockdown, GST collections entered into an annualized positive growth path since September last year. The red line is the linear trendline which shows the steady increase in IGST Collected. The green line is the moving average trendline which shows the 2 average points i.e. May 2021 and October 2021 having IGST Collection Rs. 26,002 Crores and Rs. 32,998 Crores respectively as the high average and June 2021 and September 2021 having IGST Collection Rs. 25,762 Crores and Rs. 29,555 Crores respectively as the low average. The lowest IGST collected was in June 2021 of Rs. 25,762 crores and the highest IGST Collected was in October 2021 of Rs. 32,998 Crores.

2) Trends of state-wise active taxpayers:

- North - Delhi, Bihar, Madhya Pradesh and Punjab
- South - Andhra Pradesh, Karnataka, Kerala and Tamil Nadu
- East - Manipur, Meghalaya, Mizoram and Assam
- West - Goa, Gujarat, Rajasthan, Maharashtra

Table 4: Data relating to state wise Tax Payment

State	No. of Active Taxpayers	Total GST Collection(in crores)
Delhi	745820.00	36528.30
Bihar	513066.00	11629.99
Madhya Pradesh	4,47,188.00	26,989.51
Punjab	3,64,238.00	13,904.07

Source: <https://www.gst.gov.in/download/gststatistics>

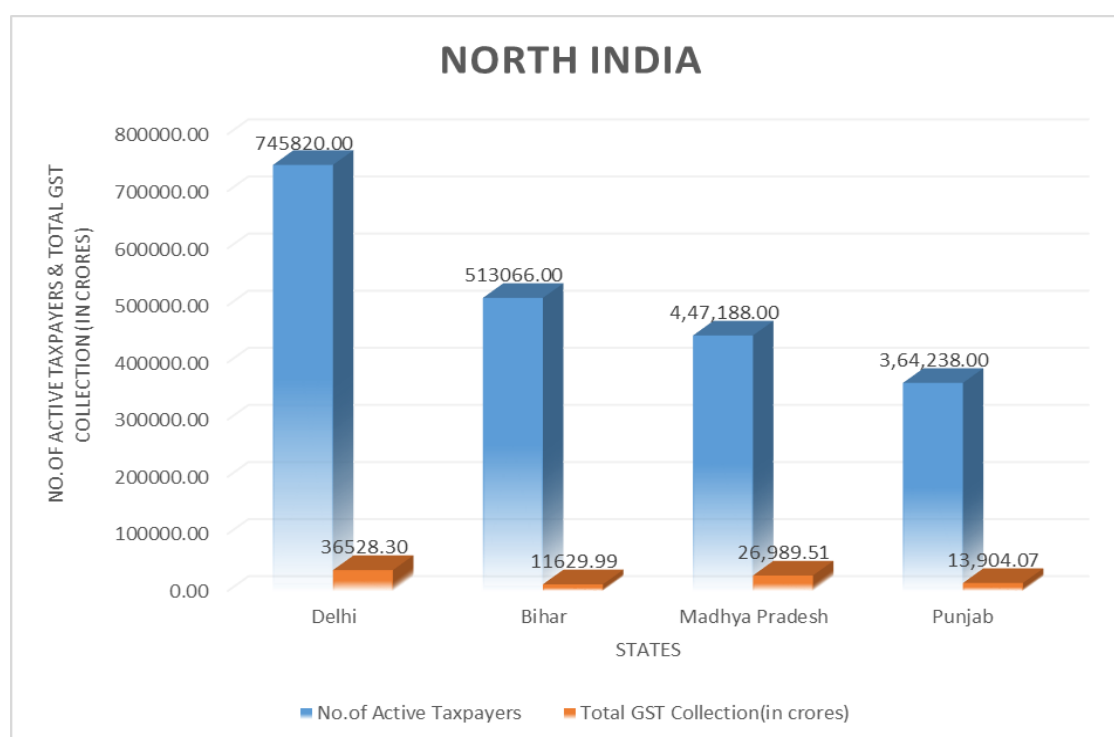
Interpretation

Table 4 shows the active tax-payers as on 30th June 2021 from the four North Indian states namely Delhi, Bihar, Madhya Pradesh and Punjab. As we can see that Delhi has the highest number of taxpayers with 7,45,820 as the count. Bihar and Madhya Pradesh have 5,13,066 and 4,47,188 taxpayers respectively. Punjab has the least number of taxpayers with 3,64,238 as the count. Delhi being a metropolitan city has the highest taxpayers.

Inference

To conclude we may say that Delhi has more taxpayers as compared to the other states due to the increased number of business units established and the increased number of new registrations over a period of time.

FIGURE 4: Data relating to state wise Tax Payment



Source: Researcher's own calculation

Figure 4 is the graphical representation of Table 4 which shows the tax collected from the four North Indian states namely Delhi, Bihar, Madhya Pradesh and Punjab. The X-axis represents the states and the Y-axis represents the no. of taxpayers active & Total GST collection (in crores) from the respective states as on 30th June 2021. As we can see, Delhi being a metropolitan city has the highest number of taxpayers and the GST collected is also the highest.

TABLE 5: Data relating to state wise Tax Payment

State	No. of Active Taxpayers	Total GST Collection (in Crores)
Andhra Pradesh	413698.00	26112.47
Karnataka	9,10,216.00	75,588.15
Kerala	3,78,500.00	17,322.93
Tamil Nadu	10,31,210.00	69,005.82

Source: <https://www.gst.gov.in/download/gststatistics>

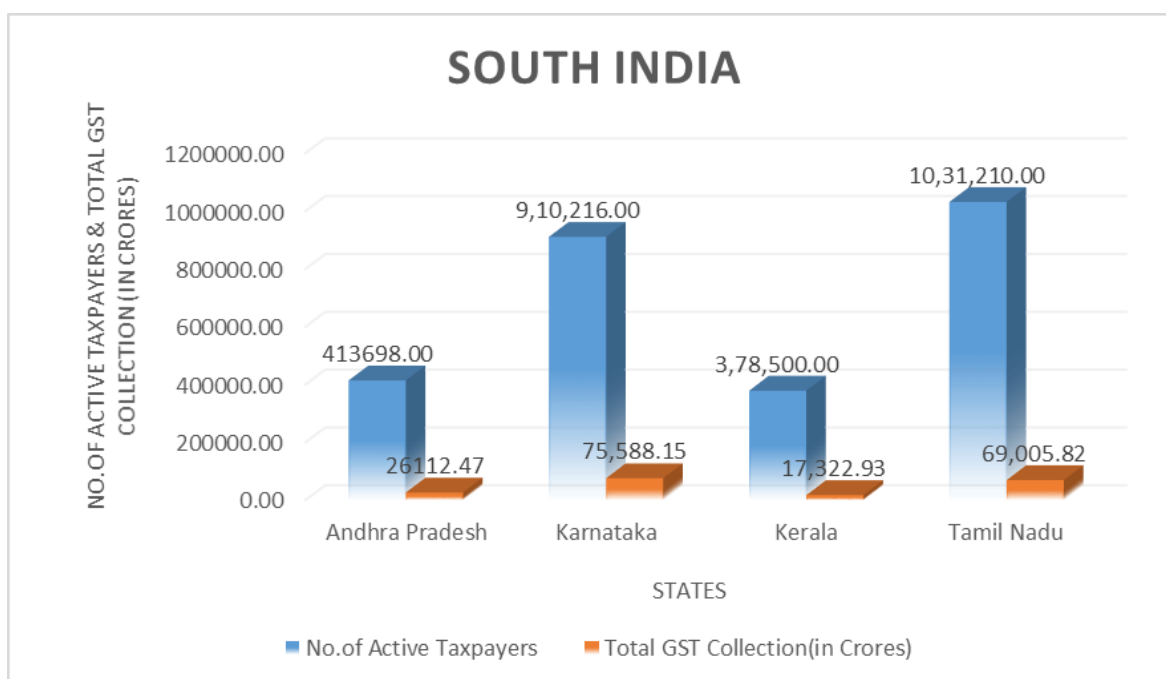
Interpretation

Table 5 shows the active tax-payers as on 30th June 2021 from the four South Indian states namely Andhra Pradesh, Karnataka, Kerala and Tamil Nadu. As we can see that Tamil Nadu has the highest number of taxpayers with 10,31,210 as the count. Karnataka and Andhra Pradesh have 9,10,216 and 4,13,698 taxpayers respectively. Kerala has the least number of taxpayers with 3,78,500 as the count. When it comes to GST collected Karnataka has the highest tax collected even though Tamil Nadu has the highest taxpayers.

Inference

To conclude we may say that Tamil Nadu has more taxpayers as compared to the other states due to increased number of business units established and increased number of new registrations over a period of time. On the other hand, Karnataka has the highest tax collection. This means that the GST collection is better in Karnataka and the government has strict regulations over the collections. Experts in the field said that revival of economic activity along with multiple compliance measures, blocking of e-way bills and pausing of input tax credit for non-filers taken by tax authorities for curbing evasion contributed to higher collection of GST in Karnataka.

FIGURE 5: Data relating to state wise Tax Payment



Source: Researcher's own calculation

Figure 5 is the graphical representation of Table 5 which shows the tax collected from the four South Indian states namely Andhra Pradesh, Karnataka, Kerala and Tamil Nadu. The X-axis represents the states and the Y-axis represents the no. of taxpayers active & Total GST collection (in crores) from the respective states as on 30th June 2021. As we can see, Tamil Nadu has the highest number of active taxpayers but Karnataka has the highest GST collected.

TABLE 6: Data relating to state wise Tax Payment

State	No. of Active Taxpayers	Total GST Collection(in Crores)
Manipur	13,826	391.623215
Meghalaya	28,723	1336.04271
Mizoram	7,300	256.497097
Assam	1,99,185.00	10012.2534

Source: <https://www.gst.gov.in/download/gststatistics>

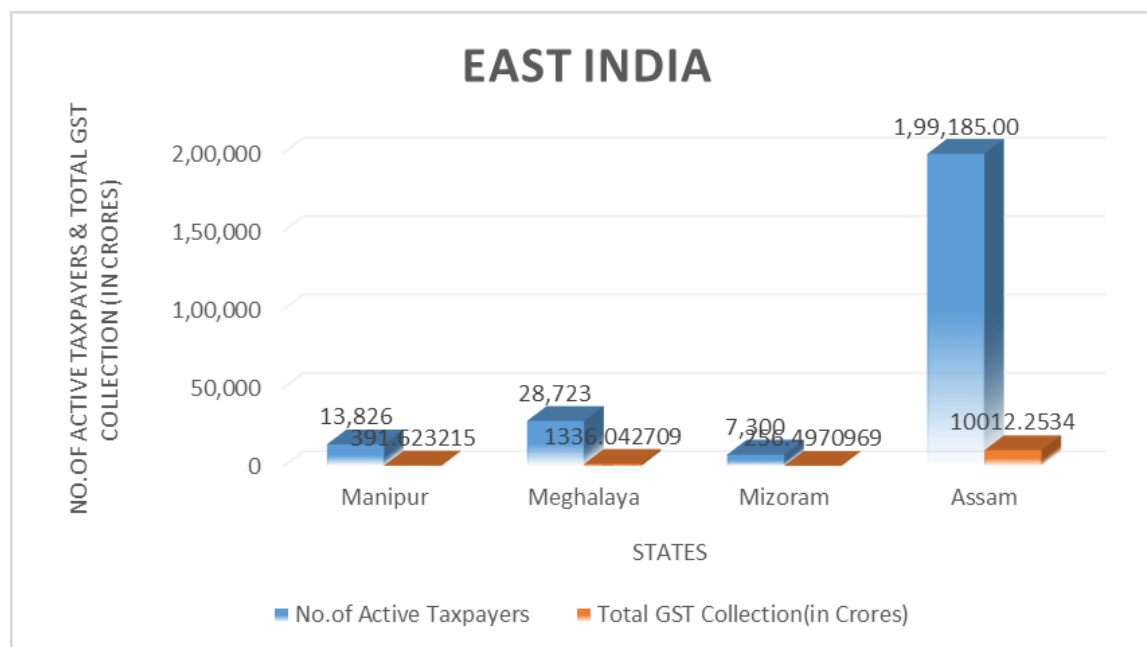
Interpretation

Table 6 shows the active tax-payers as on 30th June 2021 from the four East Indian states namely Manipur, Meghalaya, Mizoram and Assam. As we can see that Assam has the highest number of taxpayers with 1,99,185 as the count. Manipur and Meghalaya have 13,826 and 28,723 taxpayers respectively. Mizoram has the least number of taxpayers with 7,300 as the count. Assam has the highest GST collected as well as the highest number of active taxpayers.

Inference

To conclude we may say that Assam has a higher population than compared to the other states and hence it has the highest number of taxpayers and the GST collected is also the highest.

FIGURE 6: Data relating to state wise Tax Payment



Source: Researcher's own calculation

Figure 6 is the graphical representation of Table 6 which shows the tax collected from the four East Indian states namely Manipur, Meghalaya, Mizoram and Assam. The X-axis represents the states and the Y-axis represents the no. of taxpayers active & Total GST collection (in crores) from the respective states as on 30th June 2021. As we can see, Assam has a higher population than compared to the other states and hence it has the highest number of taxpayers and the GST collected is also the highest.

TABLE 7: Data relating to state wise Tax Payment

State	No. of Active Taxpayers	Total GST Collection(inCrores)
Goa	42,258	3263.51239
Gujarat	10,69,448.00	74266.2833
Maharashtra	15,75,575.00	165197.492
Rajasthan	7,56,235.00	31783.5661

Source: <https://www.gst.gov.in/download/gststatistics>

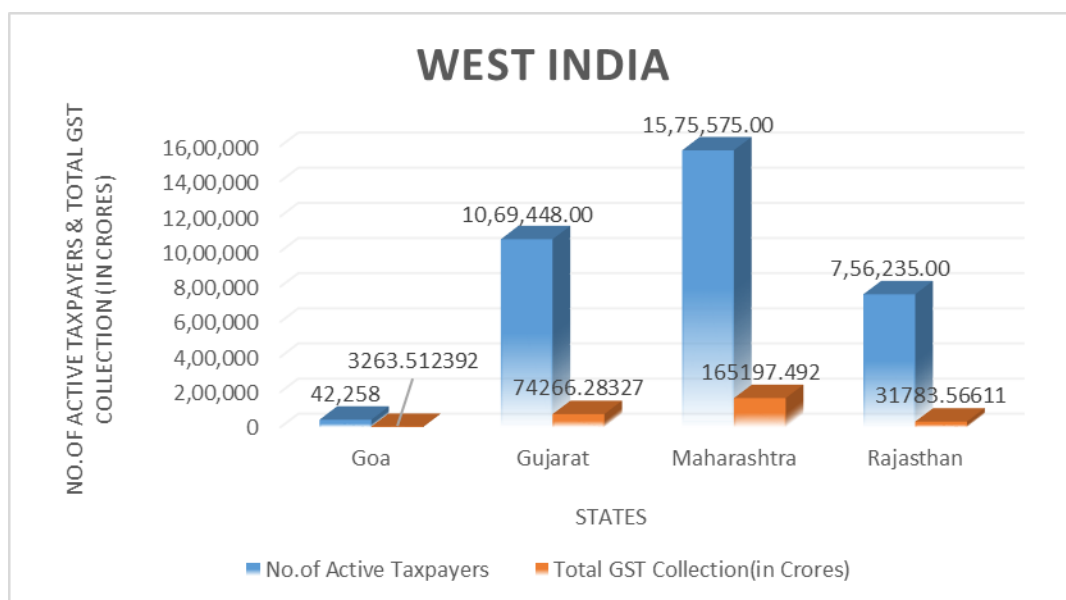
Interpretation

Table 7 shows the active tax-payers as on 30th June 2021 from the four West Indian states namely Goa, Gujarat, Maharashtra and Rajasthan. As we can see that Maharashtra has the highest number of taxpayers with 15,75,575 as the count. Gujarat and Rajasthan have 10,69,448 and 7,56,235 taxpayers respectively. Goa has the least number of taxpayers with 42,258 as the count. Maharashtra's GST collections are the highest in the country. The per capita income in Maharashtra is also high which is reflected in the growth of GST collection. The businessmen are getting the dual benefit in this GST system. They are getting the rebate as the government cut on the charges on GST. Besides, consumers are also getting the goods on a reasonable amount. This is the healthy sign of economy.

Inference

To conclude we may say that Maharashtra as compared to the other states due to increased number of business units established and increased number of new registrations over a period of time. The per capita income in Maharashtra is also high which is reflected in the growth of GST collection. The businessmen are getting the dual benefit in this GST system. They are getting the rebate as the government cut on the charges on GST. Besides, consumers are also getting the goods on a reasonable amount. This is the healthy sign of economy.

FIGURE 7: Data relating to state wise Tax Payment



Source: Researcher's own calculation

Figure 7 is the graphical representation of Table 7 which shows the tax collected from the four West Indian states namely Goa, Gujarat, Maharashtra and Rajasthan. The X-axis represents the states and the Y-axis represents the no. of taxpayers active & Total GST collection (in crores) from the respective states as on 30th June 2021. As we can see, Maharashtra has a higher population than compared to the other states and hence it has the highest number of taxpayers and the GST collected is also the highest.

4. FINDINGS

- The COVID-19 outbreak and the resultant lockdown in the country has severely dented the revenue collections of states. The current state economic condition had forced all the states to relax few restrictions and open liquor shops and pan and Gutka shops as a measure to collect revenue to sustain.
- According to State Governments, there had been a steep fall in GST collection in the month of April 2020 with few states reported serious fall in the collections. The government was worried about the fall in the GST collections and had extended the date of filing of GST to reduce the burden on the taxpayers during this pandemic forced lockdown situation.
- The COVID-19 had a moderate impact on the IGST collected during the pre-covid period as this was the initial stage of the COVID-19 period.
- COVID-19 had a major impact on the IGST collected during these months. During this period, most of the businesses started working online due to the lockdown and hence as people got used to the new online platform and found it easy to work in. This was a period where there was a major transformation and everything digitized throughout the country. This led to the emergence of new businesses and hence the collection of GST also went on increasing. The red line is the linear trendline which shows the steady increase in IGST Collected.
- COVID-19 had a moderate impact on the IGST collected and hence the GST collection also started recovering. A 68-day nationwide lockdown, from March 25 2020, had a devastating impact on the economy and consequently on GST collections. The steady growth in GST revenues for the 8 months in the year 2021 clearly indicates a sustained economic recovery during this period. After remaining in a contraction mode for six straight months since March 2020 because Covid-19 pandemic and nationwide lockdown, GST collections entered into an annualized positive growth path since September last year.
- Delhi has more taxpayers as compared to the other states due to increased number of business units established and increased number of new registrations over a period of time.
- Tamil Nadu has more taxpayers as compared to the other states due to increased number of business units established and increased number of new registrations over a period of time. On the other hand, Karnataka has the highest tax collection. This means that the GST collection is better in Karnataka and the government has strict regulations over the collections. Experts in the field said that revival of economic activity along with multiple compliance measures, blocking of e-way bills and pausing of input tax credit for non-filers taken by tax authorities for curbing evasion contributed to higher collection of GST in Karnataka.
- Assam has a higher population than compared to the other states and hence it has the highest number of taxpayers and the GST collected is also the highest.
- Maharashtra has the highest number of taxpayers as compared to the other states, due to increased number of business units established and increased number of new registrations over a period of time. The per capita income in Maharashtra is also high which is reflected in the growth of GST collection. The businessmen are getting the dual benefit in this GST system. They are getting the rebate as the government cut on the charges on GST. Besides, consumers are also getting the goodson a reasonable amount. This is the healthy sign of economy.

5. CONCLUSION

The Covid-19 pandemic has led to an erosion of revenue collection for governments across the globe. Through this paper we study the impact of the Covid-19 first wave on the GST revenue collection and distribution in India as well as on the revenue collection of individual states of India. This study tried to understand and identify some of the specific emerging issues that occurred due to the sudden outbreak of Covid-19 pandemic. The Covid-19 pandemic has probably been one of the biggest global health disasters that we have lived through in our lifetimes. Not just global pandemic, it has had deep economic repercussions and has triggered perhaps a deep economic crisis as well. Businesses were hard hit from the smaller traders that from the backbone of the economy to modern giants nearly bankrupted, like retailer future group. Our results provide evidence that there is a sharp decline in the GST collection in the months after the lockdown announcement. The months of April 2020 and May 2020 recorded the lowest GST revenue collection compared to pre-lockdown

announcements. To conclude, the first covid 19 wave in India did not have a huge significant impact on GST revenue collection and distribution of the country, but the first wave has definitely put a big hole in government treasury which will take time to fill in future. Further the Government with the view of bringing the economy back on the path of recovery and to ease of the compliance burden of small and large taxpayers during the first wave of pandemic announced the some relief measures like postponement of deadlines for filing of goods and services tax (GST) returns and related payments of GST, the interest rate for delay in payment of tax has been rationalized and a conditional waiving of late-filing penalties for delay in filing of GST returns in certain cases and extension of the date for certain tax procedural actions like filing objection with dispute resolution panel and appeals to commissioner, generally was postponed.

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