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COMPLIANCES OF GOODS AND SERVICES TAX AND ITS IMPACT ON SMALL TRADERS

A.PADMA ABINAYA
ALUMNA
PONDICHERRY UNIVERSITY
KALAPET

ABSTRACT
The study signifies the problems faced by small traders on implementation of GST. The tax rules and different rates of tax and difficulties while filing the returns. And to know the concept of GST, challenges faced by traders. The details about tax filing dates and form number. Tax rates prevailing in foreign countries.

KEYWORDS
GST, small traders.

JEL CODES
H25, K34.

INTRODUCTION
The taxing system should encourage the taxpayers to pay the tax voluntarily.
Twenty years back the products carried the cost and the local taxes were added by the vendor. It kept the consumer in darkness about the real cost of the product and the real value of the tax.
It had been replaced by "Maximum Retail Price (MRP)". The MRP system gave awareness about the cost of the product. The consumer understood that they need not to pay more than the MRP.
The MRP system of pricing got some disadvantage in application of tax in different states. Then "Value Added Tax" came into place. The VAT came into existence the MRP is still followed. Since the application of VAT had some problem and there are different tax structure in different states. The idea of One Nation One Tax concept was mooted the outcome in GST
Taxation plays an important role on the economy. A good tax system should keep in view issues of income distribution and, at the same time, also endeavor to generate tax revenues to support government expenditure on public services and infrastructure development.
GST is levied on supply of goods and services. The Act extends to whole of India. It is considered as biggest tax reform. GST will unify all the indirect taxes under one roof and will create a smooth national market. And it was first introduced by France in 1954, now it is followed by more than 140 countries. Many countries in the world have a single unified GST system i.e. a single tax applicable throughout the country. However, in federal countries like Brazil and Canada, a dual GST system is prevalent whereby GST is levied by both the federal and state or provincial governments. In India, a dual GST is proposed whereby a Central Goods and Services Tax (CGST) and a State Goods and Services Tax (SGST) will be levied on the taxable value of every transaction of supply of goods and services.

REVIEW OF LITERATURE
Dr. R. Vasanthagopal (2011) studied,"GST in India: A Big Leap in the Indirect Taxation System" and concluded that switching to seamless GST from current complicated indirect tax system in India will be a positive step in booming Indian economy. Success of GST will lead to its acceptance by more than 130 countries in world and a new preferred form of indirect tax system in Asia also.
Nishitha Guptha (2014) in her study stated that implementation of GST in the Indian framework will lead to commercial benefits which were untouched by the VAT system and would essentially lead to economic development. Hence, GST may usher in the possibility of a collective gain for industry, trade, agriculture and common consumers as well as for the Central Government and the State Government.
Nitin Kumar (2014) studied, "Goods and Service Tax- A Way Forward" and concluded that implementation of GST in India help in removing economic distortion by current indirect tax system and expected to encourage unbiased tax structure which is indifferent to geographical locations.

NEED AND IMPORTANCE
VAT rules and regulation changes from state to state, many states lower the tax rates to attract investors and this results in loss for both Central as well as State Government. So GST has been implemented to solve these indifferences by levying uniform tax rates. Another important benefit in introduction of GST is removal of cascading effect i.e. tax on tax.
Under dual GST system, the taxable base will be subject to following taxes
1) Central Goods and Service Tax(CGST)
2) State Goods and Service Tax (SGST)
At central level, CGST includes Central Excise duty, Service tax, additional duties of Customs, Central Sales tax.
Whereas at state level, SGST includes State VAT, Entertainment tax, Luxury tax, Octroi, Purchase tax etc.

OBJECTIVES
1. To understand the concept of goods and service tax.
2. To understand how GST will work in India.
3. To evaluate the advantages and challenges of GST.
4. To know the impact of goods and service tax on small traders.

METHODOLOGY
The research is an explanatory research and secondary data collected from National and international journals, Articles, Newspapers, Various books and magazines, Government reports, Publications from research websites, Speech by various taxation experts

DISCUSSIONS
In India, the indirect tax regime was started by Vishwanath Pratap Singh in 1986 with introduction of Modified Value Added Tax (MODVAT) and on 1st April 2005 the existing sales tax laws were replaced by VAT.
GST was proposed and a committee was formed in 1999 by Atal Bihari Vajpayee and his Economic advisory panel, which includes former RBI governors. In 2003, the Vajpayee government formed a task force under Vijay Kelkar to recommend tax reforms and in 2005, the Kelkar committee recommended to introduce GST as suggested by 12th Finance commission.

In 2006, P.Chidamabaram continued to work on the proposed GST. In 2015 under the leadership of Prime Minister Narendra Modi, GST bill was passed in Lok Sabha by Finance Minister Arun Jaitley and the deadline was set to implement GST. In May 2016, the Lok Sabha passed the bill and in August 2016, the president gave his assent to it. On 1st July 2017 GST was implemented in India except Jammu and Kashmir. A 21 member's panel committee was formed to look into the proposed GST laws.

The rates of taxes has been fixed at 5%, 12%, 18% and 28%

TABLE 1

RATES	ITEMS
5%	Mass consumption items like spices and mustard oil
12%	Processed foods
18%	Soaps, toothpaste, oil, smartphones, refrigerator
28%	White goods and cars
28% plus cess	Pan masala, Luxury cars, aerated drinks, tobacco

AGGREGATE TURNOVER

A business whose aggregate turnover exceeds Rs 20 lakhs in the financial year has to mandatorily register under GST. In North Eastern states and hilly regions the limit is set at Rs 10 lakhs.

Criteria for any business owner to register under GST:

- Annual turnover exceeds Rs 20 lakh (for special category states, the amount is Rs 10 lakh)
- The business was registered under an earlier tax law
- You are an input service distributor
- Supplying online information/database access or retrieval services from a place outside India to a person in India (other than a registered taxable person)
- Making an inter-state supply of goods and services
- You are a casual taxable person or a non-resident taxable person
- Supplying goods to an agent
- Your mode of business is an e-commerce operator or an aggregator
- Supplying goods and services through an e-commerce platform.

If the business fall under the categories above mentioned, they have to register the business under GST, the online registration process

Step 1: Logon to the online GST portal

Step 2: Fill up the Form (Part A) with your basic details such as PAN, mobile, and e-mail address

Step 3: The online portal will then verify your details by sending you an OTP or e-mail

Step 4: You will then get the application reference number via mobile or e-mail

Step 5: Access and fill in the Form (Part B), using the received number

Step 6: Upload the documents (specific to your business type)

Step 7: The GST officer starts verifying your application. After 3 working days, if the officer approves your GST application, you get the certificate of registration

If the officer rejects your application, he will ask you for additional details and documents in form GST-REG-03.

You are then required to submit the additional documents along with GST-REG-04. You will have 7 working days to submit them. You will be informed in form GST-REG-05.

TYPES AND DUE DATES FOR RETURN

TABLE 2

Return form	What to file	Due date
GSTR-1	Outward supplies of taxable goods and services	10th of the next month
GSTR-2	Inward supplies of taxable goods and services	15th of the next month
GSTR-3	Monthly return	20th of the next month
GSTR-4	Quarterly return for compounding taxable person	18th of the next month
GSTR-5	Returns for Non-Resident taxable person	20th of the next month
GSTR-6	Return for input service distributor	13th of the month succeeding quarter
GSTR-7	Return for authorities deducting tax at source	10th of the next month
GSTR-8	Details of supplies effected through e-commerce operator	10th of the next month
GSTR-9	Annual return	31st December of next financial year
GSTR-10	Final return	Within three months of the date of cancellation or date of cancellation order, whichever is later.
GSTR-11	Details of inward supplies to be furnished by a person having UIN	28th of the month following the month for which statement is filed.

GLOBAL SCENARIO

India's combined GST rate of 28% would make it among the highest in the world.

TABLE 3

GST Rate	Country
France	20%
New Zealand	15%
Australia	10%
Canada	13-15%
Malaysia	6%
Singapore	7%
UK	20%
Ukraine	20%
Vietnam	10%

PROBLEMS FACED BY SMALL TRADERS

1. Issue of invoices for very low amount

In tax system issue of invoice is important to get Input Tax Credit (ITC) on purchase, without generation of invoice ITC is not allowed. This will mainly affect stationary shops, chemists, locally owned grocery stores.

2. Cumbersome procedure

Small traders have no knowledge about accounting software and they cannot install computer in such a small space.

3. GST returns

A lot of returns has to be filed by small traders each month that is at least 3 returns a month GSTR1, GSTR2, GSTR 3 etc. and annual return. This will be difficult for small traders to comply with.

4. Dual Control

The Central and State will have indirect control over tax related matters of the business. If the state wants to change the tax rate, GST council will regulate the tax rate.

5. Loss Incurred By the Manufacturing States

The GST is related to manufacturing segment, the manufacturing states occurs more losses. The government proposed possible revenue losses to be compensated for 5 years (i.e.) 100% on first three years, 75% and 50% on next two years.

6. Product Pricing & Profit

With changes in tax system, the pricing policy has to be revised.

7. Selective tax levying

The GST will not be applicable to alcohol and petroleum based business, it is not unified tax strategy.

8. Burden to consumers

The GST rates depends on commodity, it is a mixed bag of tax rates with certain items cheaper, other items expensive.

9. Online

Returns to be filed online, it is not possible for small traders, as they doesn't have enough money to spend on buying a computer and they do not have knowledge about computers. Every trader has to file the returns on same day

10. Penalty for filing late returns

The late fee is Rs. 100 per day per Act. So the late fee is 100 under CGST & 100 under SGST and the Total will be Rs. 200 per day. The maximum is Rs. 5,000. There is no late fee on IGST in case of delayed filing. Interest has to be paid at 18% per annum. It has to be calculated by the taxpayer on the tax to be paid.

CONCLUSION

The small traders faces lots of problem in following GST, but if proper guidance is given, they can overcome the challenges and can pay tax at right time. Therefore, government should give education knowledge in all states in their regional languages. SBI report says the GST revenue in 2018-2019 to grow 14% to 16%. At the last meeting of the GST council on December 16, it had fixed February 1 as the compliance date for inter-state movement of goods. An e-way bill is required for movement of goods worth more than Rs 50,000. When goods are transported for less than 10 km within a state, the supplier or the transporter need not furnish details on the GST portal. The e-way bill mechanism has been introduced in the GST regime to plug tax evasion loopholes. Ironing out the implementation of e-way bill will be on agenda in the meeting. Finance secretary Hasmukh Adhia said on Tuesday that goods and services tax (GST) will "change the game" for those who avoid to paying taxes.

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