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# A STUDY OF BENEFITS OF GST OVER INDIRECT TAX SYSTEM USING KNOWLEDGE DISCOVERY PROCESS OF DATA MINING

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*ALANDI, PUNE*

**ABSTRACT**

*India is a developing country. To accomplish a series of objectives namely to provide public services and redistribute wealth, Indian government need to have revenue in governments exchequer. This revenue is used for public benefits and development of country. This amount collected by the government is through taxes levied on different stakeholders of country viz. business, consumers, traders, etc. on the goods and services. Till now the taxes levied were direct and indirect, and was varying. It was difficult to maintain the record of tax payers and non-tax payers. Moreover due to corruption, laundering, transfer and illegal trade, the money was converted into black money. Most of the stakeholders were not at all paying taxes. The tax system was complex and burdensome. Also it was disputing and caused various cascading effects. To overcome the problem of varying taxes and to collect revenue for the development of country, government of India has started Goods and Services Tax (GST) to build a new India thought- One Nation, One Tax. This paper discusses about the benefits of introducing GST over Indirect tax system by using knowledge discovery process of data mining for public welfare.*

**KEYWORDS**

GST, data mining, knowledge discovery, public welfare.

## INTRODUCTION

Knowledge discovery is the process of finding useful information and patterns from data. It is nontrivial process that is it encompasses all the concepts. Tax systems in India are broadly classified into two categories: Direct Tax and Indirect Tax. Direct Taxes are taxes that are directly paid to the government by the taxpayer. It is a tax applied on individuals and organizations directly by the government e.g. income tax, corporation tax, wealth tax etc. while indirect taxes are applied on the manufacture or sale of goods and services. Indirect Taxes are levied on import, manufacture, sale and even purchases of goods and services. Both the taxes benefits to public as government used the revenue collected by those taxes for public welfare. A dream- "One Nation, One Tax" of the Government of India has become a reality. One of the historical moments of introducing and implementing a new tax named GST (Goods and Services Tax). Earlier indirect tax regime was complex. Taxes were varying. It created economic imbalance in the country and due to it the price of most of the households was high. Moreover various taxes were levied was different for different goods and services, like nature of taxes were service tax, VAT, CST, etc. GST is a one tax boon for the benefits of all the stakeholders of business, trade, consumers and government officials. It has reduced the prices. GST will bring in not only transparency but also economic integration. And economic integration will strengthen national integration [1].

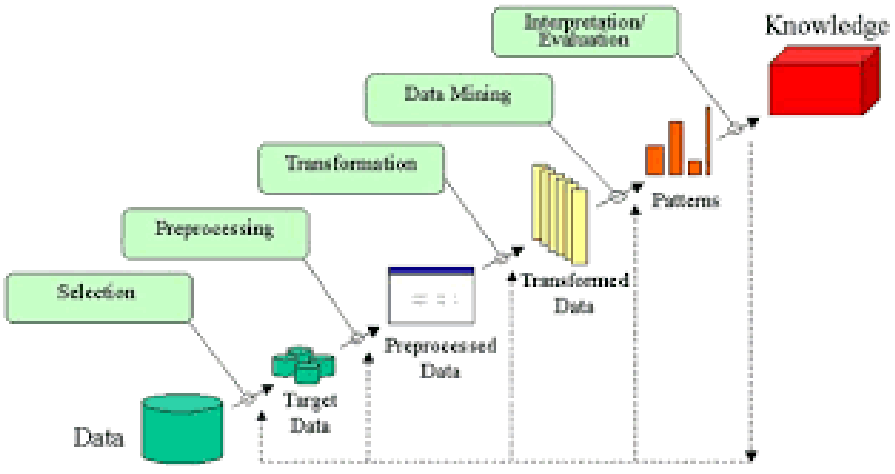
## LITERATURE REVIEW

Many research papers have been published that gives detail analysis and study about the Indian taxation system. In 2012, Rajini Arora in her paper represented the framework, policy options and strategies that Indian Govt. should adopt to tackle with this issue and also describes the future challenges to be faced by Govt. in context to black money [1].In 2015, Monika Sehrawat, Upasana Dhanda, has presented an overview of GST concept, explains its features along with its timeline of implementation in India. They gave more focus on advantages of GST and challenges faced by India in execution. In 2017, Lourdunathan F and Xavier P high-lighted the background, prospectus and challenges in Implementation of Goods and services Tax (GST) in India. They also examine and draw out a conclusion.

## MATERIAL AND METHOD

Data mining is the task of discovering knowledge. The most important field in computer science that helps to discover unknown facts. Day by day black money is been generated just because many stakeholders –traders, consumers and businesses are not declaring their income and paying taxes. Taxes are the main source for generating revenue that the government can use for the development of country. By filing our tax return stakeholder declare how much income is earned during the financial year, the deductions claimed and the tax they paid in the case of indirect tax. The equation is simple, yet many taxpayers mess up their tax returns-either out of greed, ignorance of rules, or just lack of time. Some mistakes are not very serious offences and the taxpayers will get away with an additional tax demand. But some errors such as not mentioning cash deposits after demonetization or foreign assets and income can land the tax payers in serious troubles [5]. Fig.1 below shows how the knowledge discovery process of data mining works. It shows the steps how knowledge is discovered by selecting the data and evaluation it.

**FIG. 1: KNOWLEDGE DISCOVERY PROCESS OF DATA MINING (KDP)**

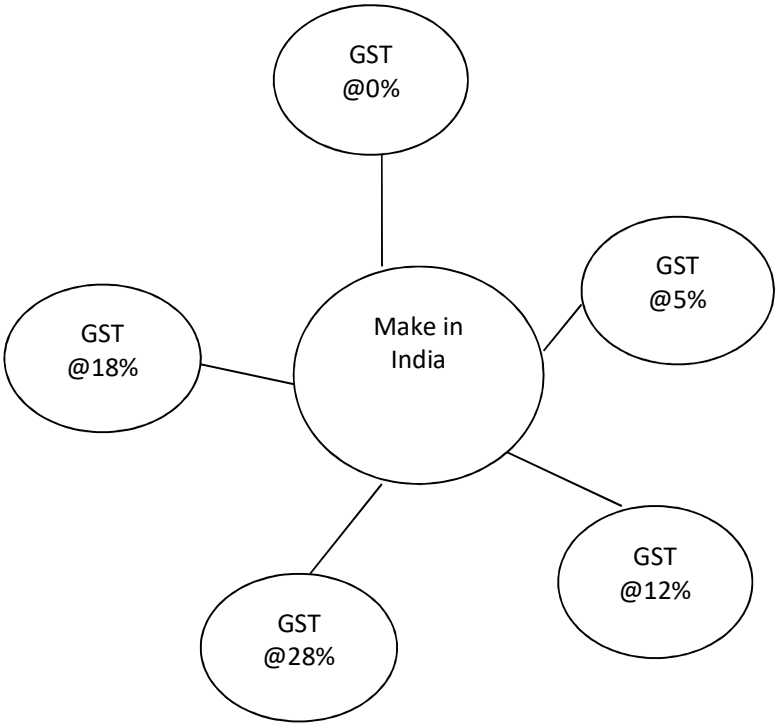


The data provided to the above (Fig.1.) process is the data of indirect tax system. The cause and the effect of indirect tax is the input. That is the raw material given here to knowledge discovery process is the problems with an indirect tax system. The percentage of taxes applied on goods and services were varying. After pre-processing and transformation of data, it is discover that there are certain problems in the indirect taxes since it is levied with varying percentage on goods and services. Evaluation results in that, the indirect tax system has certain drawbacks and is more prone to less generation of revenue required for the development of country. It is also disadvantageous that more black money can be generated. Also fails to maintain the record of revenue generated by good and services provided to the public or consumers. The knowledge discovered is disputing and ambiguous. Following is the knowledge discovered through KDP:

1. Every state has different taxes levied on good and services.
2. Taxation between central and state government is bifurcated. This creates difficulties and disputes in generation and distribution of revenues.
3. Application of excise duty on at manufacturing level is an obstruction to an efficient and neutral flow of tax credit that is there is various dispute regarding valuation of product.
4. The tax authorities are creating complications between good and services. Some goods and services fall under central government and some under state government, which raised disputes in taxation scenario.
5. Since the Service Sector is growing rapidly and Central has exclusive power to levy tax on services. The State Government is losing its revenue by not levying tax of services under the State.
6. Various services such as Oil, Gas Production, Mining, Agriculture, Wholesale and Retail Trade, Real Estate Construction were kept out of range of central VAT. Also taxes such as Entry tax, Octroi, Luxury Tax, Entertainment tax are kept outside of VAT Scheme.
7. The present system, the dispute resolution system is complex, more time, and money consuming.
8. The returns that stakeholder file under various taxation laws and rules are complex and lengthy, has lack of verification under state as well as central level. Detail assessment of is needed.
9. The tax structure in India is complex and burden sum. There are various definitions of the same transaction in different States as well as Central Laws. These should be addressed.

To overcome the drawback of varying indirect tax system a new and one tax system called GST (Goods and Services Tax) is introduced by government of India. As stated by Constitutional amendment act. For GST - "The GST is a Value added Tax (VAT) and is proposed to be a comprehensive indirect tax levy on manufacture, sale and consumption of goods as well as services at the national level. It will replace all indirect taxes levied on goods and services by the IGST is a single tax on the supply of goods and services, right from the manufacturer to the consumer" [1]. Not only is GST beneficial for manufacturers and consumers but also would make Indian products competitive in the domestic and international markets. It will give a major boost to the 'Make in India' initiative by making goods and services produced in India competitive in the national as well as international market. Fig. 2 below show how GST helps Make in India Process. GST strengthen the power of Make in India.

**FIG. 2: GST HELPS MAKE IN INDIA PROCESS**




GST is most beneficial implementation for the welfare of the nation. GST brings benefits for all the stakeholders of the country. It is not only a simple tax structure, but will also benefits the economy of country.

GST will help the economy to grow in more efficient manner by improving the tax collection as it will disrupt all the tax barriers between states and integrate country via single tax rate. GST was first introduced by France in 1954 and now it is followed by 140 countries [3]. Below Table 1 shows benefits as follows for India:

**TABLE 1: GST BRINGS BENEFITS FOR ALL [4]**

| Factors | GST Benefits |
|---|---|
| | COMMON MAN FRIENDLY<br>• Huge number of items are either exempted or in 5% tax brackets<br>• Maximum benefits to the poor & the common man.<br>• Will ensure that the poor get their due.<br>• Level playing field for small traders in any part of the country. |
| | ADVANTAGES FOR TRADE & INDUSTRY<br>• Common procedures for registration, duty payment, return filing and refund of taxes.<br>• Seamless flow of tax credit from manufacturer/supplier to user/retailer to eliminate cascading of taxes.<br>• More efficient neutralization of taxes to make our exports more competitive internationally.<br>• Benefits of exemption/composition scheme for a large segment of small scale suppliers to make their products cheaper. |
| | BENEFITS TO ECONOMY<br>• To create a unified common National Market.<br>• To make India a manufacturing hub.<br>• To boost investments & exports.<br>• To generate more employment by increased economic activity. |
| | SIMPLIFIED TAX STRUCTURE<br>• Reduction in multiplicity of taxes now leviable on goods & services, leading to simplification.<br>• Simpler tax regime with fewer exemptions.<br>• Harmonization of laws, procedures and rates of tax across the country.<br>• Common system of classification of goods & services to ensure certainty in tax administration. |
| | CREATING ONE ECONOMIC INDIA<br>• Freedom of movement of goods & services<br>• Consumers to benefit by increased competition.<br>• Level-playing fields for producers & consumers across the country.<br>• Strengthening the sense of nationhood and unity. |

## CONCLUSION

Knowledge Discovery in Databases is the process of searching for hidden knowledge in the massive amounts of data that we are technically capable of generating and storing. The desire and need of current scenario of country has led to the development of new tax system-GST. With the development of data discovery techniques the value of the data is significantly improved. Knowledge discovery is the non-trivial process of identifying valid, novel, potentially useful, and ultimately understandable patterns. Knowledge Discovery process concludes that single tax brings down the price of most households. 81 % of items fall below in 18% GST slab. Through this paper a stakeholder can gains the knowledge that earlier indirect system was confusing, neither central and state government nor public were benefited by it.

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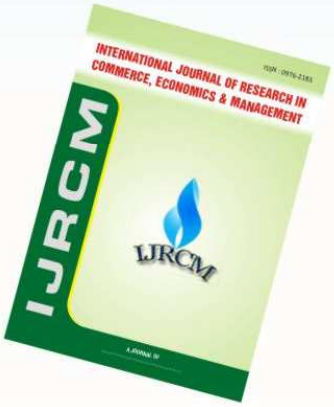
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