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AN ANALYTICAL STUDY OF GST COMPLIANCES IN INDIA

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ABSTRACT

Self-compliance in the Goods and Service Tax (GST) regime is expected to be at a higher rate in comparison with earlier tax regimes because of various benefits associated with compliance to the taxpayer. The reports of the GST council and Department of Finance replicate the status of compliance. Adherence to the rules and regulations provided by CGST Act and Rules constitutes GST compliance. The intensity of compliance requirements may have both favourable and non-favourable effects on taxpayers of different sectors. Still, every business entity inevitably has to follow the stated provisions and rules respectively to become GST compliant. And Non-compliance will be considered as an offense under the Act and will be liable for penalty. Hence, the study attempts to analyse different GST compliance requirements and the present status of compliances. The study is based on secondary data collected from July 2017 to March 2021.

KEYWORDS

CGST Act, CGST Rules, GST.

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INTRODUCTION

The success or failure of any statute depends on the compliance by its stakeholders and it is true in the case of GST too. The Act, which is considered a major milestone in India's history of fiscal policies, can assure a transition from earlier tax regimes and prove its efficiency in generating greater revenue and lesser evasion than its predecessor tax laws only if the taxpayers are highly compliant. In the last 4 years, the Government, tax authorities, practitioners, and also media put effort to make Goods and Service Tax as 'Goods and Simple Tax'.

The CGST Act and CGST Rules 2017 have laid down rules for the registration, furnishing returns, maintenance of accounts and other records, invoices, and finally payment of tax. To become GST compliant, every business entity has to follow the stated provisions and rules respectively. Hence, it can be said that adherence to the rules and regulations provided by CGST Act and Rules constitutes GST compliance. The CGST Act also provides that every registered person will be assigned a GST compliance score by the government based on his record of compliance with the provisions of this Act and Rules. And Non-compliance will be considered as an offense under the Act and will be liable for penalty.

REVIEW OF LITERATURE

There is no doubt that GST will bring One Nation and One Tax market and provide relief to producers and consumers by set-off of input tax credit and subsuming the several taxes which in turn avoid cascading effect. Well-organized implementation of GST through widening of tax base and improving tax compliance will result in revenue gain for both Centre and States. (Lourdunathan and Xavier, 2016). Implementation of GST will lead to better compliance as each person in the value chain can get the benefit of input tax credit only if the earlier person has paid. This credit is available without any distinction in the type of tax which makes sure the unification of tax (Debnath, Pranesh, 2016). GST knowledge is a strong positive predictor of GST compliance, but the level of GST knowledge among small enterprises is low, resulting in less compliance. Hence, the government should strengthen the GST knowledge of taxpayers to improve GST compliance (Nandal, S., & Khera, D. 2022).

OBJECTIVES

1. To study various compliance requirements of a taxpayer under the CGST Act and CGST Rules 2017.
2. To analyse the Compliance status from July 2017 to March 2021.

RESEARCH METHODOLOGY**DATA COLLECTION**

The study is based on secondary data. GST statistics have been collected from the government's official website, i.e., <https://gst.gov.in>, and rules related to compliance issues are drawn from CGST ACT and CGST Rules published in the stated website. In addition, textbooks, journals, newspaper articles, and also few e-resources are also referred to get the relevant data.

SCOPE OF THE STUDY

CGST Act and CGST Rules 2017 as amended 2021 prescribe that various compliance issues be practiced and followed by a taxpayer, i.e., registration, filing of returns, generating an invoice, maintaining records and books of accounts, availing input tax credit, and payment of tax, claiming refund, etc. But, the present study focuses on the analysis of registration, filing of returns, and payment of tax-related compliances from 2017-18 to 2020-21.

METHODOLOGY

The present study is an analytical one where, GST registration, returns, and tax collection data have been analysed with the help of graphs and percentages have been calculated with available data to make a suitable analysis.

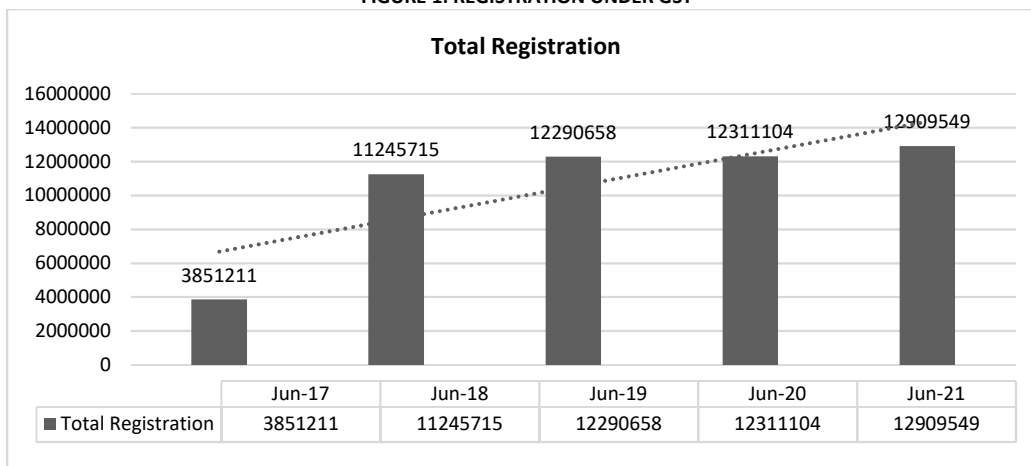
FINDINGS AND DISCUSSION

1. REGISTRATION COMPLIANCE

Chapter VI of the CGST Act set registration liability, the procedure for registration, cancellation, and revocation of registration. Accordingly, the following are the few essential requirements to become registration compliant.

1. According to Sec 22, 23, and 24, If the annual aggregate turnover is exceeding 20 lakhs in special category states and 40 lakhs in other states, such a person needs to get registered under GST. The following categories of suppliers are also required to get registered mandatorily irrespective of the threshold limit.
 - Interstate suppliers
 - Casual Taxable persons
 - person taxable under the reverse charge mechanism
 - Non-resident taxable persons
 - Persons required to deduct TDS under GST
 - Persons required to deduct TCS under GST
 - Input Service Distributors
 - Persons making a sale on behalf of another person whether as an Agent or Principal
 - Every E-commerce operator
 - Suppliers who supply goods through E-commerce operator who is liable to make TCS.
 - Online Service Providers providing service from outside India to a non-registered person in India.
2. Once the liability for registration is known, the liable person has to get registered according to the procedure prescribed in Sec.25 of the CGST Act.
3. After registration, if any changes in the information mentioned during registration are required then, the registered person has to follow the procedure for amendment of registration as mentioned in Sec.28.
4. Every registered person shall display his certificate of registration in a noticeable location at his principal place of business and at every additional place of business (CGST Rule 18). and
5. Every registered person shall display his Goods and Services Tax Identification Number (GSTIN) on the name board displayed at the entry of his principal place of business and at every additional place or places of business.

FIGURE 1: REGISTRATION UNDER GST



Source: <https://gst.gov.in>

Total registration includes registration of normal taxpayers, composition taxpayers, input service distributors, casual taxpayers, TCS, TDS, UIN holders, Non-resident taxpayers, and OIDAR.

Figure 1 depicts the increase in registration of taxpayers over a period of five years. The increase in the number of registrations was at a higher rate from 2017 to 2018 as the Act was rolled out in 2017. The number of registrations shown in 2017 is of those who migrated from the preceding Act. The increase in registration rate when compared to the earlier tax regime is because of the following reasons:

- Service provider was not required to get registered in all states in service tax but now it's obligatory.
- Availing Input Tax Credit
- Introduction of 'Reverse Charge Mechanism' (Rao, R. k.,2019).

2. RETURN RELATED COMPLIANCE

The filing of returns is one of the most important parts in compliance with the GST. Sec.37, 38, and 39 of Chapter IX of the CGST Act provided the following guidelines for furnishing details of outward supplies, inward supply, and returns.

Subject to the constitution of the business and the sales turnover, the applicability of the filing returns changes which is given below.

TABLE 1: TYPES OF GST RETURNS AND FILING PERIOD

Sr. No.	Constitution of Business	Type of GST Return	Return Filing Period
1	Annual turnover up to 1.5 Crores	GSTR-1	Quarterly
2	Annual turnover over 1.5 Crores	GSTR-1	Monthly
3	Business under composition levy	CMP-08	Quarterly
4	Non-resident taxable person	GSTR-5	Monthly
5	Input Service Distributor (ISD)	GSTR-6	Monthly
6	Business of e-commerce operator	GSTR-8	Monthly
7	Authorities deducting tax at source	GSTR-7	Monthly
8	For all businesses	GSTR-3B GSTR-2 (To Be Notified) GSTR-9	Monthly/Quarterly from 1/1/2021 Annually

Source: CGST Rules 2017

CGST Rule 59 and 61 provide guidelines for filing Form GSTR-1 and GSTR – 3B. GSTR-1 is a monthly or quarterly return that should be filed by every registered person under GST, except a few. It contains details of outward supplies. Whether there are any transactions during the period or not, it is obligatory that, every

registered person is required to file GSTR-1. Non-compliance of filing return will lead to the charging of penalty as specified in CGST rules and amended by respective notifications from time to time.

Form GSTR-3B is a simplified summary return of inward and outward supplies and GST liabilities for a particular tax period and discharges these liabilities. From 1 January 2021, a registered person with an aggregate turnover of less than 5 crores can file quarterly GSTR 3B. Tax liability will be auto-generated from GSTR 3B to GSTR 1 while filing returns. A business that is liable to file the monthly returns GSTR-1, GSTR-2, and GSTR-3 should submit the GSTR-3B.

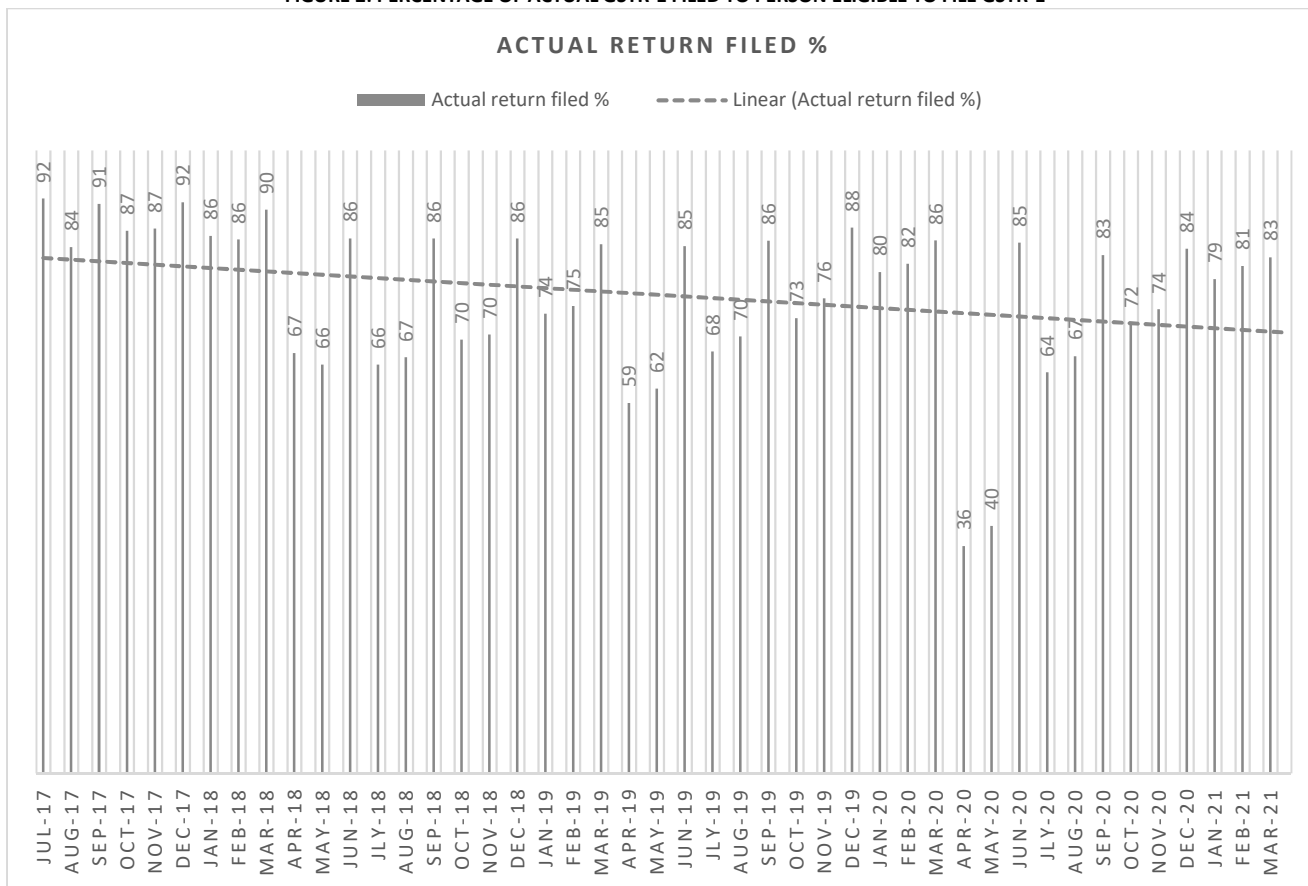
TABLE: 2 RETURN FILED (GSTR-1)

Months	2017-18		2018-19		2019-20		2020-21	
	Person Eligible to file a return	Actual return filed	A return	Actual return filed	Person Eligible to file a return	Actual return filed	Person Eligible to file a return	Actual return filed
April			44,96,316	30,34,026	57,58,955	34,22,484	1,03,96,914	37,91,299
May			46,82,345	30,71,609	55,64,504	34,34,663	96,02,035	38,09,609
June			93,16,710	80,01,512	1,03,58,399	87,65,927	1,03,98,099	88,56,776
July	67,83,589	62,59,157	47,75,626	31,33,922	51,33,194	34,76,173	60,12,285	38,69,305
August	31,47,516	26,58,159	47,26,891	31,57,394	49,85,666	34,96,406	58,11,028	38,90,944
September	78,37,037	71,62,226	96,57,239	82,91,332	1,04,73,814	89,56,559	1,08,51,015	90,27,559
October	31,59,981	27,51,438	46,09,444	32,09,692	48,45,556	35,41,355	54,63,108	39,40,245
November	32,11,544	28,08,444	45,72,118	32,20,339	46,98,995	35,81,644	53,48,268	39,83,403
December	79,70,876	73,08,619	99,01,997	84,99,633	1,03,70,746	90,85,128	1,09,84,220	92,48,375
January	32,92,692	28,40,431	44,22,359	32,63,179	44,62,518	35,90,115	62,62,453	49,66,560
February	33,42,910	28,64,519	43,61,644	32,72,622	43,74,040	35,77,617	61,36,696	49,99,139
March	84,55,633	76,49,678	1,01,74,978	86,44,794	1,04,30,804	89,23,224	1,07,79,586	89,30,752

Source: <https://gst.gov.in>

The Person eligible to file a return in every quarter is higher than other months because it includes businesses having an annual turnover of less than Rs.1.5crore. But, there is a deviation between the person eligible to file the return and the actual return filed which shows a major non-compliance by the businesses. The rate of deviation is given in figure 2.

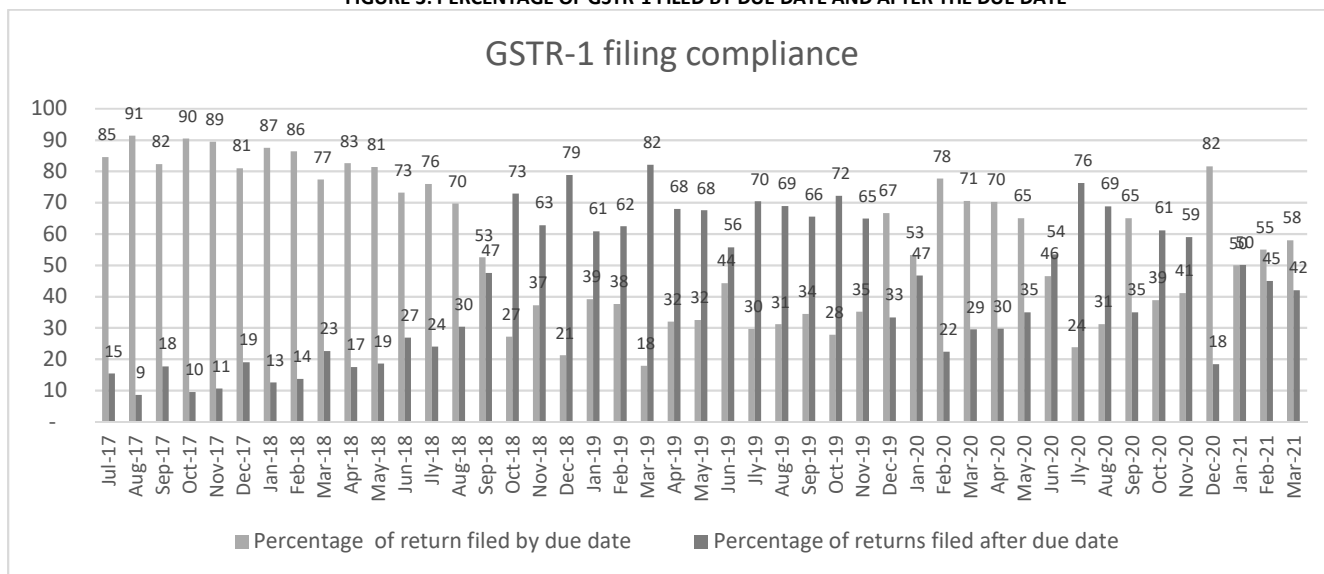
FIGURE 2: PERCENTAGE OF ACTUAL GSTR-1 FILED TO PERSON ELIGIBLE TO FILE GSTR-1



Source: Calculated Based on Data given in Table 1

The percentage of actual return filed to the person liable to file a return is considered as deviation, and represented in the figure-2. The deviation was high in April and May 2020, the probable reason is lockdown due to pandemic. The deviation in all the quarters is very less because the returns are filed by even those whose annual turnover is less than Rs.1.5crore.

FIGURE 3: PERCENTAGE OF GSTR-1 FILED BY DUE DATE AND AFTER THE DUE DATE



Source: Compiled based on data given in: <https://gst.gov.in>

Filing of return by due date shows the compliance on the part of taxpayer whereas filing of returns after the due date indicates non-compliance. Figure 3 represents that, in October 2018 to November 2019, more than 50 percent of a taxpayer are non-compliant (very high in March 2019 i.e.82%) and a similar practice repeated from June 2020 to November 2020 except in September.

TABLE 3: RETURN FILED (GSTR-3B)

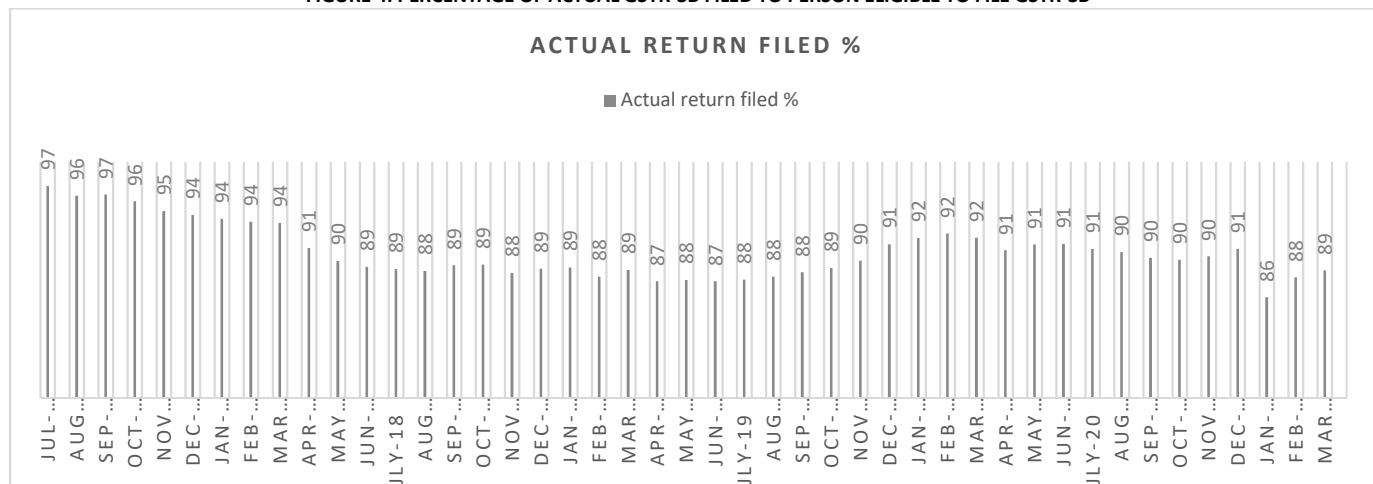
Months	July 2017-March 2018		2018-19		2019-20		2020-21	
	Person Eligible to file return	Actual return filed	Person Eligible to file return	Actual return filed	Person Eligible to file return	Actual return filed	Person Eligible to file return	Actual return filed
April			88,17,798	80,13,023	1,02,33,313	89,40,760	1,04,14,263	94,39,097
May			91,22,309	81,65,922	1,02,86,063	90,00,449	1,03,42,810	94,37,708
June			93,16,710	82,83,237	1,03,58,399	90,49,678	1,03,98,099	94,91,867
July	67,83,589	66,10,682	94,70,282	83,94,906	1,04,26,762	91,26,029	1,05,65,995	95,92,459
August	74,77,242	72,08,898	96,15,273	85,05,936	1,04,55,891	91,84,721	1,07,04,873	96,81,147
September	78,37,037	75,64,954	96,57,239	85,99,707	1,04,73,814	92,48,597	1,08,51,015	97,49,219
October	76,47,671	73,28,094	97,57,664	86,95,769	1,04,95,064	93,13,892	1,09,71,787	98,33,869
November	78,42,330	74,32,663	98,46,645	86,88,914	1,04,78,440	93,82,545	1,10,10,573	99,09,512
December	79,70,876	75,23,619	99,01,997	87,81,010	1,03,70,746	94,65,589	1,09,84,220	99,72,089
January	81,43,302	76,51,321	99,72,639	88,59,125	1,03,57,733	95,23,845	62,60,766	53,63,290
February	83,11,696	77,85,820	1,00,54,283	89,37,644	1,03,72,198	95,83,982	61,32,580	53,83,174
March	84,55,633	79,08,710	1,01,74,978	90,10,093	1,04,27,790	95,91,496	1,07,79,586	95,40,896

Source: <https://gst.gov.in>

As GSTR-3B is a summary return, there is not much difference in the number of person eligible to file returns in different months, but in January and February 2021, the number of an eligible person to file a return has decreased because of the modification in the rule given by GST council that, the businesses with aggregate turnover of less than 5 crores can file GSTR 3B at quarterly.

In comparison with Table 1, the person eligible to file a return is the same in all the quarterly months but the actual return filed data varies in both the tables. It again proves the non-compliance in filing returns.

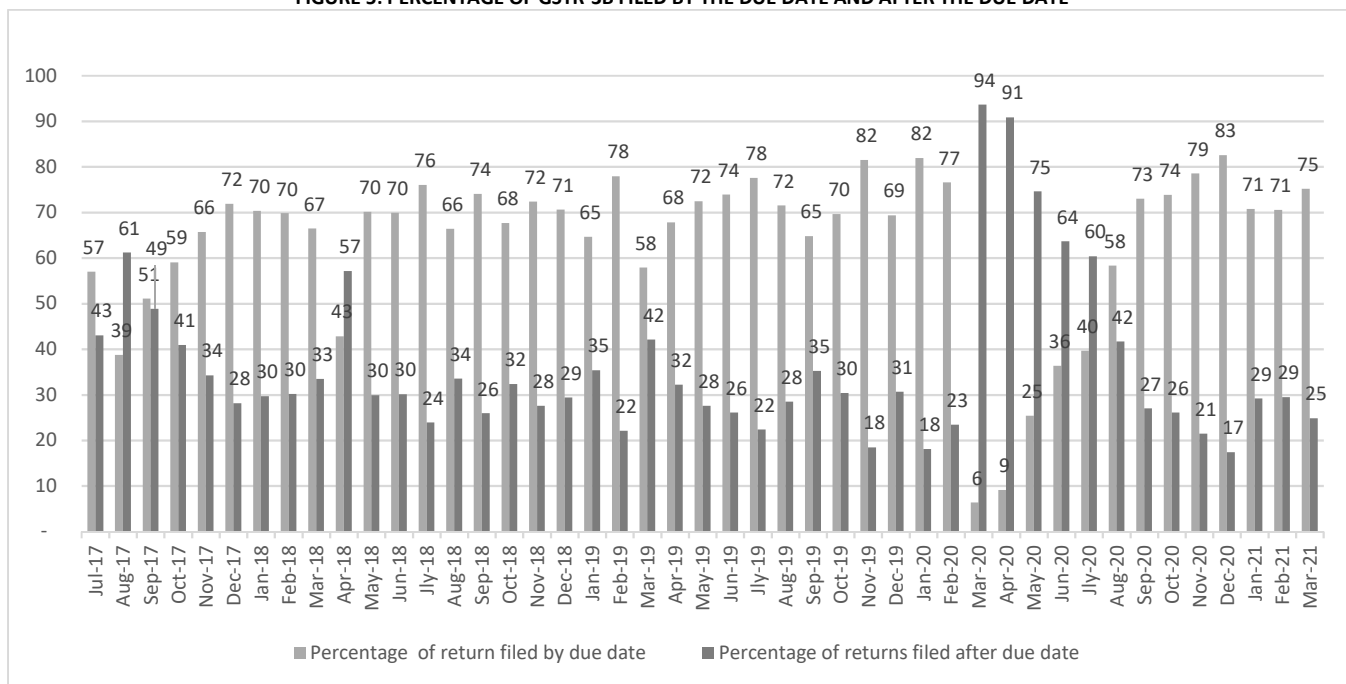
FIGURE 4: PERCENTAGE OF ACTUAL GSTR-3B FILED TO PERSON ELIGIBLE TO FILE GSTR-3B



Source: Calculated Based on Data given in Table-2

Difference in percentage between the person eligible to file GSTR-3B and actual return filed is shown in figure 3. It represents, very little deviation in earlier months of transition and the deviation increased between May 2018 to November 2019 which shows a non-compliance on the part of businesses. Again, from January to March 2021, the deviation was high because of the modification in rules relating to the periodicity of filing returns.

FIGURE 5: PERCENTAGE OF GSTR-3B FILED BY THE DUE DATE AND AFTER THE DUE DATE



Source: Compiled based on data given in: <https://gst.gov.in>

As indicated in figure 4, 2020 more than 50 percent taxpayers filed GSTR-3B after the due date in August 2017, April 2018, and March 2020 to July. In March and April 2020 this ratio crossed 90 percent. Because of imposition of Lockdown by Central and state governments, on the recommendations of GST Council, Central Government has waived late fee payable under section 47 for February, March, and April 2020, where it has given maximum relief, which is the one reason for the increase in the rate of filing return after the due date during the above specified period.

There is a mismatch between the percentage of filing of GSTR-1 and GSTR-3B in respective months which indicates not just default of the taxpayer but also administrative lacunas (Mukherjee.S., 2020). The difference in the filing of GSTR-1 and GSTR-3B leads to non-compliance in utilisation of ITC. GST administration and compiling mechanism have to be made user-friendly so that, the taxpayer can access easily.

3. MAINTENANCE OF ACCOUNTS AND RECORDS

Chapter VIII of the CGST Act deals with the maintenance of accounts and records. According to Sec.35, every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

- (a) Production or manufacture of goods
- (b) Inward and outward supply of goods or services or both
- (c) Stock of goods
- (d) Input tax credit availed
- (e) Output tax payable and paid.

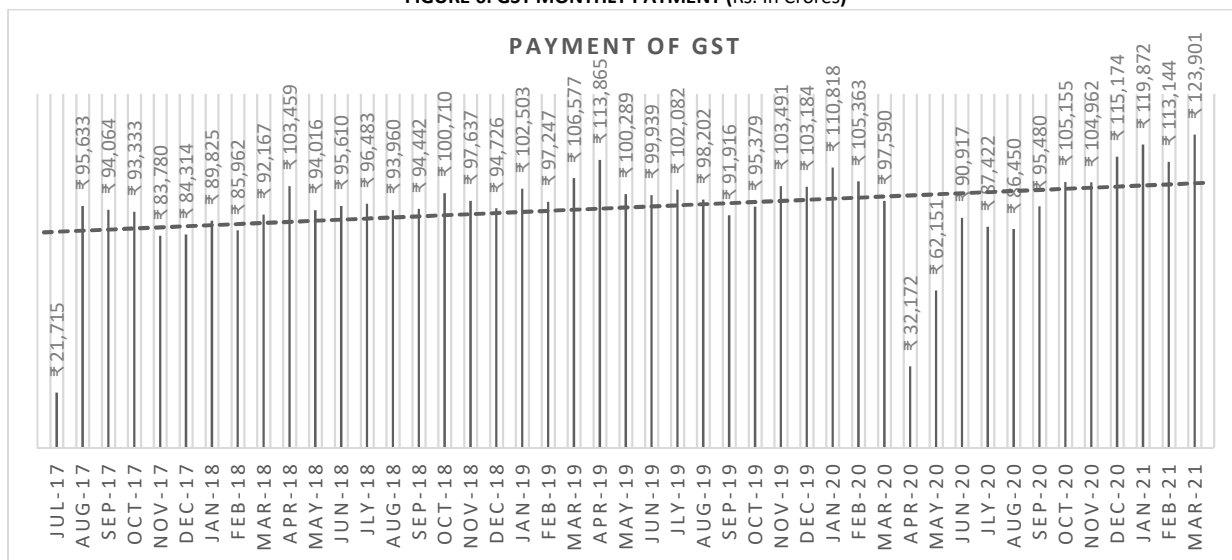
And Sec.36 provides guidelines about the period of retention of records and accounts as mentioned above. In addition, CGST Rule 56 gives directions with regard to the maintenance of accounts and records for every registered dealer. And Rule 57 provides guidelines for the generation and maintenance of electronic records.

4. PAYMENT OF TAX-RELATED COMPLIANCE

A person who has a liability to pay tax on his outward supplies/sales needs to pay the taxes while filing the return (Chapter X of the CGST Act). Sec.49 and 50 states provisions of payment of tax, interest, penalty, and other amounts to be payable by the liable person. And Sec.51 and 52 give provisions related to TDS and Tax collected at source.

Every person is liable to pay tax, interest, penalty, late fee, or any other amount and avail ITC required to maintain different ledgers in Form GST PMT-01,02,03,04,05,06 and 07(CGST Rule 85 to 87).

FIGURE 6: GST MONTHLY PAYMENT (Rs. In Crores)

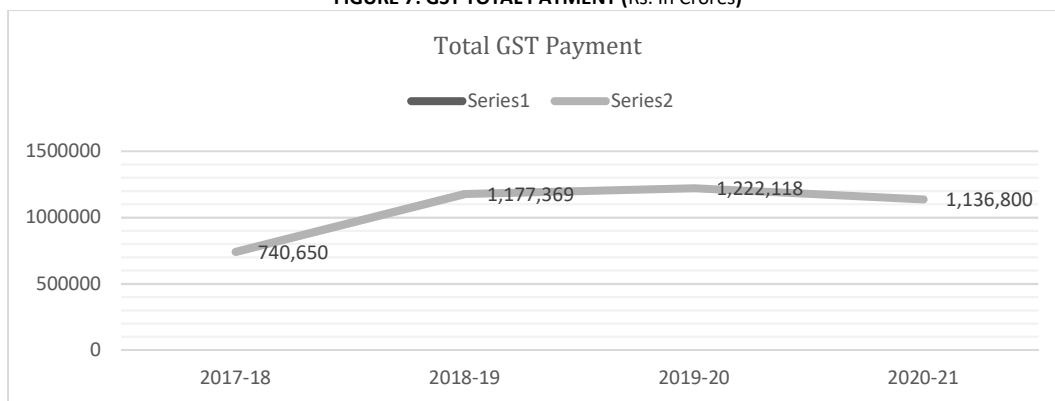


Source: Compiled from data published in <https://gst.gov.in>

GST paid by taxpayers from July 2017 to March 2021 includes CGST, SGST, IGST, and Cess.

It is clear from the above figure that, the GST collection or payment by the taxpayer has increased over the years wherein, it has shown the highest collection in March 2021 (Rs. 1,23,901 crores) and was lowest in April 2020 (Rs.32,172 Crores) when July 2017(Rs.21,715 crores) does not treat as lowest because of the period of implementation. The possible reason for the lowest tax collection in April 2020 and the second-lowest in May 2020 is the Lockdown due to Covid-19 all over India at different levels. Thereafter the collection shown an increasing trend till March 2021.

FIGURE 7: GST TOTAL PAYMENT (Rs. In Crores)



Source: Compiled based on data given in <https://gst.gov.in>

Total GST collection or payment by the taxpayer has increased substantially from 2017 to 2019-20. But, thereafter in 2020-21, the total tax collection was declined because of the pandemic as Government has given reliefs to taxpayers and the decline in total business turnover due to lockdown.

RECOMMENDATIONS

1. Difference in the filing of GSTR-1 and GSTR-3B need to be addressed by the authorities which ensure for proper utilisation of ITC.
2. Non- compliance concerning the filing of return by due date is required to be controlled by understanding the reasons for the delay in filing and addressing those reasons.
3. To avoid fraudulent ITC claims, administrators have to ensure the reconciliation of data across different returns.
4. To ensure more compliance among the taxpayers, administrators have to step into the allocation of compliance rating as proposed in GSTN as early as possible.

CONCLUSION

The Non-compliance among businesses was evidenced concerning the filing of returns. With all other compliance factors, it is advisable to follow compliance requirements and avoid any penalty and/ or prosecution stated in Sec.122 to 138 of the CGST Act. Being compliant also helps the taxpayer to get a good compliance rating which will be calculated and provided by tax authorities. It is planned to announce the compliance ranting in the GSTN portal to choose the compliant trader with whom one has to transact.

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