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A STUDY ON AWARENESS AND IMPACT OF GST AMONG SMALL BUSINESS PEOPLE IN DINDIGUL DIST. TN.**Dr. S. SUBENDIRAN****ASST. PROFESSOR****REV. JACOB MEMORIAL CHRISTIAN COLLEGE****SANTHIPURAM****ABSTRACT**

GST (Goods and Service tax) is an introspective step conscious towards justifying the giant indirect tax system in India. The GST is reducing tax tribulation and enhancing the ease of doing business in the country. The impact of GST has two key slab weights; one is to the business and second is to the customers who are the actual bearer of tax costs. Indian unorganized sector and portion of industry those who are adore the exemption will also contribute significantly to the growth of countries GDP. The basic purpose of conducting the study is to know the awareness level of small businessman towards GST and to assess the actual impact as they are facing. As it is known that impact will be there either on manufacturing or selling but to know the extent of impact and level of satisfaction study is conducted. The study is survey based in which data was collected from 100 business man who are residing in Dindigul District of Tamilnadu. The tool used for collection of data was structured questionnaire. The results obtained after analysis revealed that businessman is aware about GST implementation and opined that it's a fair tax system but it requires more clarity, simplification in procedure to the online submission. The paper had tried to attempt the actual impact of GST and suggestive measures have also been provided at the end of study.

KEYWORDS

GST, GDP, VAT, state tax, central tax, purchase tax, entry tax, indirect tax.

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INTRODUCTION

The collection of tax is one of the source of income for the Indian government and the major source of the tax is indirect tax which is also known as GST, which defines "one tax one nation". Before 1 July 2017 there were many state taxes resisted. The tax burden on the payer and much calculation needed to be done to pay each tax. This created the situation of confusion among the traders. The introduction of GST has cleared the formation of indirect tax by introducing online filling of GST. The other main objective of GST was to remove the pouncing effect, though many people argue that this objective has not been reached yet.

The implication of GST included dual taxation system i.e. Central GST (CGST), State GST (SGST), Integrated GST (IGST). If the location of supplier and buyer are in same state then the seller has to collect both CGST and SGST from buyer, both central and state government will agree on the appropriate ration of sharing revenue. Rates are implied by government on the mutual basic but it does not exceed more than 14%. The tax rate slaps introduced are 5%, 12%, 18%, 28%, however alcohol/ liquor, electricity, and petroleum products are not included in the GST rates. One of the major reasons for not including petroleum into GST is the huge revenue around 28% income earned by government, imposing of GST will stop their income.

The same reason is with the exception of GST on liquor, above 50% of the revenue in some states are generated by the sale of the alcohol.

Implication of GST was not an easy task, to make 133 crores people understand about the new system especially where people hesitate to accept changes is the biggest challenge. The listing of the goods and service into specific rates and its explanation has countered the majority of problems. In the initial days the price of many goods and services was increased which created the inflation in the economy. Lack of clarity on the abetments introduced in the economy has made the minds more diplomatic. At the end we can say that GST bought the transparency and wider platform for taxation. It is not easy to remove the corruption from the system but it can be reduced to the certain level.

LITERATURE REVIEW

Kaur (2018). The purpose of study was point out the awareness among people about GST, and to find out the expectations of people after the implementation of GST and it also shows the lack of goods and services information of the responded, not able to identify the slabs implemented.

Mishra (2018), The study provided glimpse of the rates. It throws glance on the impact of GST, on pharmacy, agriculture, textile, mobile and accessories, telecommunication sector, real state, FMCG, automobiles, banking, financing. The research paper concludes that the implication of single tax system will attract more manufactures to get engage in the sector. The individuals will also get benefit as the prices of the products will decrees and consumption will increase which will lead to the increase in GDP.

Chouhan et.al. (2017), The study focused on awareness of 148 small business owners in Rajasthan state. It also revels the problems faced by the small business owner due to lack of adequate knowledge and reliefs provided in the act. The levels of awareness of the responded were low and moderate and majorly not willing to support the act.

Banik and Das (2017), The study revealed the challenges to be faced by India Economy after the implication of GST, it throws light on the comparison of GST with previews Tax system, there were 31 taxes including sales tax, state tax etc, which are now turned into CGST, IGST, SGST making tax structure more complicated. The study concludes that GDP will fall down due to the introduction of unplanned tax system thus its needed to more simplification in the act.

Kumar (2017), The study analyzed the previous Indirect tax system and GST, briefly explained the complete concept of the GST, its rate and its comparison with the previous tax structure, the present GST system has removed many hurdles while filling the taxation. The examples provide more clarification on how GST is levied on the goods and how it is reducing the burden on small vendors and businessman. The study concludes that the GST is easier than earlier tax system; it will provide more benefit to the manufactures and thus increase the competition in market.

Bhuyan and Nayak (2017). The study accommodated the various advantages of implementing GST, says removing of cascading effect, increasing the efficiency of logistics, regulating the unorganized sector etc. The paper on the basis of facts and figures shows the impact of GST on telecom, cement, banking and insurance, airlines, E-commerce, FMCG, technology sectors. The study conclude that the GST will provide the positive impact on economy and will increase the growth of GDP, and will generate the employment, but it will show the negative impact on the service sector as the rates of GST in the service sector has increased.

RESEARCH GAP

From the literatures it is clear that GST is an emerging issue for the research in the subject of economy. At Macro level many studies have been conducted but at micro level area still no research is carried out. Keeping in view, the study attempts to identify the level of awareness and impact of GST among the small business people in the Dindigul of Tamilnadu.

OBJECTIVES OF THE STUDY

1. To identify the awareness of GST among the business people residing in Dindigul Dist.
2. To assess the impact of GST among the business people residing in Dindigul Dist.

RESEARCH METHODOLOGY

The study is descriptive in nature where small business people were selected as respondents who are dealing in various businesses in the Dindigul Dist.

SOURCES OF DATA

Primary data were collected primarily through direct administration of the questionnaire. The study uses secondary data to support and substantiate primary data and also to form a strong theoretical base. The secondary data were collected from Research paper, Local bodies, Research journals, Newspaper, articles, GST portals, working papers etc.

Sample Size	Sampling Technique
100	Non Probability sampling, convenient technique

ANALYSIS**DEMOGRAPHIC CHARACTERISTICS**

A survey conducted on 100 people to find of the demographic character of responded. Its deal with the demographic characteristics of the respondents likewise Gender, Age, Literacy level, Monthly earnings and Type of family, Religion and Residential area.

TABLE 1: DEMOGRAPHIC CHARACTERISTICS

Characteristic	Type	Frequency in Percentage (%)
Gender	Male	100
	Female	0
Age	20 – 30	12
	30 – 50	54
	50 above	34
Literacy Level	Illiterate	0
	Up to Hr. Secondary	36
	Graduation	52
	Post Graduation	12
Monthly Family Earning	Less than Rs 10000	4
	Rs 10000 – 20000	14
	Rs 20000 – 30000	34
	Rs 30000 and above	48
Religion	Hindu	56
	Muslim	25
	Christian	13
	Other	6
Type of Area	Urban	96
	Semi urban	4
	Rural	0
Nature of Family	Joint family	36
	Nuclear family	64

Table 1 shows that demographic character of responded. It was found that out of 100 responded 100% of the responded are male. Around 12% of responded are of the age of 20-30 years, 54% of the responded are of the age 30 – 50 years and 34% of the responded are of 50 years or above. About 36% of the responded are literate up to secondary school, 52% of the responded are graduated and 12% of the responded are postgraduate, this shows that the education level is good in Dindigul district. 4% of the responded has monthly family earning less than 10000, about 14% of the responded earn income from 10000 -20000 per month, 34% of the responded earn the monthly income from 20000-30000, the majority of the responded i.e. 48% earn monthly income equal to or above 30000 which clearly show that the income level of the respond is high. Religion wise the respondents are 56 %, 36%, 25% and 6% of Hindu, Muslim, Christian and Others respectively, the type of family is 36% of the respondent are joint family rest of them of nuclear family, and majority of the respondents (96%) are residing in urban area.

COMPLETE KNOWLEDGE ABOUT THE EXISTENCE OF GST

It deal with the respondents, who have complete knowledge about the existence of GST likewise GST awareness, source of awareness, Does GST is burden fair tax system, legislation and GST council.

TABLE 2: KNOWLEDGE ABOUT THE EXISTENCE OF GST

Type of Awareness	Responded	Frequency in Percentage (%)
Responded has GST Awareness	Yes	100
	No	0
Source of Awareness	Friends	22
	Media	52
	Internet	26
Does GST is burden	Yes	18
	No	82
GST is a fair tax system	Yes	48
	No	16
	Don't	36
Legislation is satisfactory	Yes	30
	No	70
GST is easier than early tax system	Yes	88
	No	12
Business is registered under GST	Yes	92
	No	8
Knowledge about GST online portal	Yes	100
	No	-
Propose GST is satisfying	Yes	18
	No	82
Current software equipped is capable enough to handle the proposed GST	Yes	92
	No	8
Need assistance of lawyer or CA while filling the tax	Yes	60
	No	40

The table present that the responded have complete knowledge about the existence of GST, based on awareness of GST the 100 % of respondent have fully aware. The awareness got from various sources likewise 52% from media followed by 26% from internet and 22 % respondents have aware of GST from friends. In the record it is shows that majority of the responded (82%) accept that GST is not burden on Income it has reduced the major drawbacks of the previous tax filing system. Whereas some responded have the opinion to add more abetments in the present law to reduce some other effecting factors. The changes in the system of filing tax have given some relief to the responded. Record shows that the majority of responded states that the implementation of GST is a fair tax and is acceptable by the responded, it indicates that the responded has accepted. Record four shows that the majority of responded i.e. 70%. Whereas 30% of the responded are satisfied with the legislation, doesn't ask for further clarification.

The record implication of GST is much better than the earlier tax system indicates that 88% of the responded accepts that the implication of GST is much better than the earlier tax system. Record Indirect tax, which indicates shows that 100% of the responded are clear that the GST is Indirect tax, which indicates that each responded has the perfect knowledge about what the kind of GST taxation. The Record shows that 92% of the responded are registered under GST, which indicates that there is majority of tax depositor in the Dindigul district and business is conducted within the rules of government. GST online portal has reduced the paper work and made the filing of taxation easy. Government declare the last date via sources, keeping in mind the dates, filing the tax and take the advantage of reimbursement. In short, they were completely satisfied with the introduction of the new changes in the legislation, whereas 82% of the responded where in doubts regarding the introduction of the legislation and ask for more clarification and establish necessary abetments for ore relaxation in the slaps and return.

SAFETY AND LEGACY OF GST

It deals with the respondent have complete knowledge about the existence of GST likewise GST awareness about Safety and Legacy Of GST.

TABLE 3: SAFETY AND LEGACY OF GST

Type of Awareness	Responded	Frequency in Percentage (%)
Reduction of corruption in the economy	Highly Agreed	12
	Agreed	62
	Neutral	18
	Less agreed	8
	Fully Disagreed	-
GST legislation is satisfactory	Highly Agreed	-
	Agreed	42
	Neutral	28
	Less agreed	26
	Fully Disagreed	4
Easy in filing of GST online	Highly Agreed	38
	Agreed	38
	Neutral	16
	Less agreed	8
	Fully Disagreed	-
Rate implication on the occupation satisfactory	Highly Agreed	18
	Agreed	18
	Neutral	14
	Less agreed	46
	Fully Disagreed	4
Benefit of the government schemes.	Highly Agreed	--
	Agreed	18
	Neutral	36
	Less agreed	46
	Fully Disagreed	-
	Highly Agreed	10
	Agreed	32

Applied existence law is fairly applied	Neutral1	10
	Less agreed	44
	Fully Disagreed	4
Present system is beneficial then early tax system.	Highly Agreed	30
	Agreed	34
	Neutral	16
	Less agreed	12
	Fully Disagreed	8
Necessary amendments should be introduces timely in the legislation	Highly Agreed	60
	Agreed	32
	Neutral	8
	Less agreed	-
Government is taking corrective measures for the flexibility in the current taxation system.	Fully Disagreed	-
	Highly Agreed	8
	Agreed	32
	Neutral	40
Inflation cost reduced due to GST.	Less agreed	16
	Fully Disagreed	4
	Highly agreed	6
	Agreed	32
	Neutral	12
Present tax system moved the pace of economy growth	Less agreed	38
	Fully Disagreed	12
	Highly agreed	30
	Agreed	52
GST affected the income	Neutral	10
	Less agreed	6
	Fully Disagreed	2
	Highly Agreed	48
	Agreed	12
Implementation of GST increased the documentary procedure	Neutral	24
	Less agreed	8
	Fully Disagreed	-
	Highly Agreed	10
	Agreed	50
Type of Awareness	Neutral	4
	Less agreed	34
	Fully Disagreed	2
	Responded	Frequency in Percentage (%)
	Highly Agreed	44
Implementation of GST reduced the manual work	Agreed	16
	Neutral1	8
	Less agreed	24
	Fully Disagreed	8
	GST made it mandatory to provide the bill to customer	Highly Agreed
Agreed		28
Neutral		36
Less agreed		4
Fully Disagreed		-
E – WAY bill is beneficial for business	Highly Agreed	32
	Agreed	28
	Neutral	28
	Less agreed	8
	Fully Disagreed	4

FINDINGS

- A 62% majority supports the statement "GST has reduced corruption".
- The GST procedure required CA consulting as 60% of the respondents were not trained enough to comply with all the requirements.
- 82% respondents are in favour of GST that it's not a burden.
- 42% of the responded are less happy with the implication of rate. Only 18% of the responded are happy with the implied rate.
- 82%, responded required more clarity in the legislation.
- According to polls, about 50% of the majority considers that GST has failed to reduce inflation.
- A majority of around 80% of the responded are in the favor of the statement that GDP has increased the pace of economy growth.
- The introduction of GST has increased the documentary process, but has reduced the manual work by allowing online registration in the filing process.
- More than 50% of the responded answered that GST has increased in their documentation as for each transaction they need proofreading, whereas introduction of online filling of tax has reduced their manual work as they need to submit the framed form with required information.
- In the survey it was detected that 60% of responded find the E- way bill beneficial for business, which has reduced the documentation process as state wise documentation has been eliminated, and the system is user-friendly and it is easy to generate the bill.

SUGGESTIONS

- GST council should work towards simplification of GST procedure.
- The rates implemented should be modulated.

➤ Training session for GST should be conducted at regular basis especially in the semi urban areas.

CONCLUSION

GST will not only bring transparency, but it will also facilitate the ease of doing business in an era of globalization. India needs a powerful and systematic tax structure to compete at international level. The tax rates for every state used to be complicated and increased the price of the goods by cascading effect, which hindered foreign direct investment as well. The study respondents were aware of the GST law and the rates applied to the products, but small business owners were not satisfied with the rates. Online filing of tax has saved a great deal of time and reduced paper work, which is being appreciated by respondents. 62% of respondents agree that GST has reduced corruption in the economy. There was a majority of respondents who believed GST would for sure accelerate the pace of the country's economic growth, but that more clarity is needed, as suggested by the study. GST council should continue to promote the Indian economy.

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