CHAPTER 4
ANALYSIS AND INTERPRETATION - IMPACT OF GST ON THE HOTEL INDUSTRY

The present chapter details the statistical analysis done on the primary collected data from 200 respondents. The chapter is classified into seven broad heads, namely, the demographic profile of respondents, hotel profile, perception of hoteliers, the impact of GST, challenges faced by respondents, the difference between a previous indirect system and GST and hypothesis testing. The entire chapter has been presented in the stated sequence.

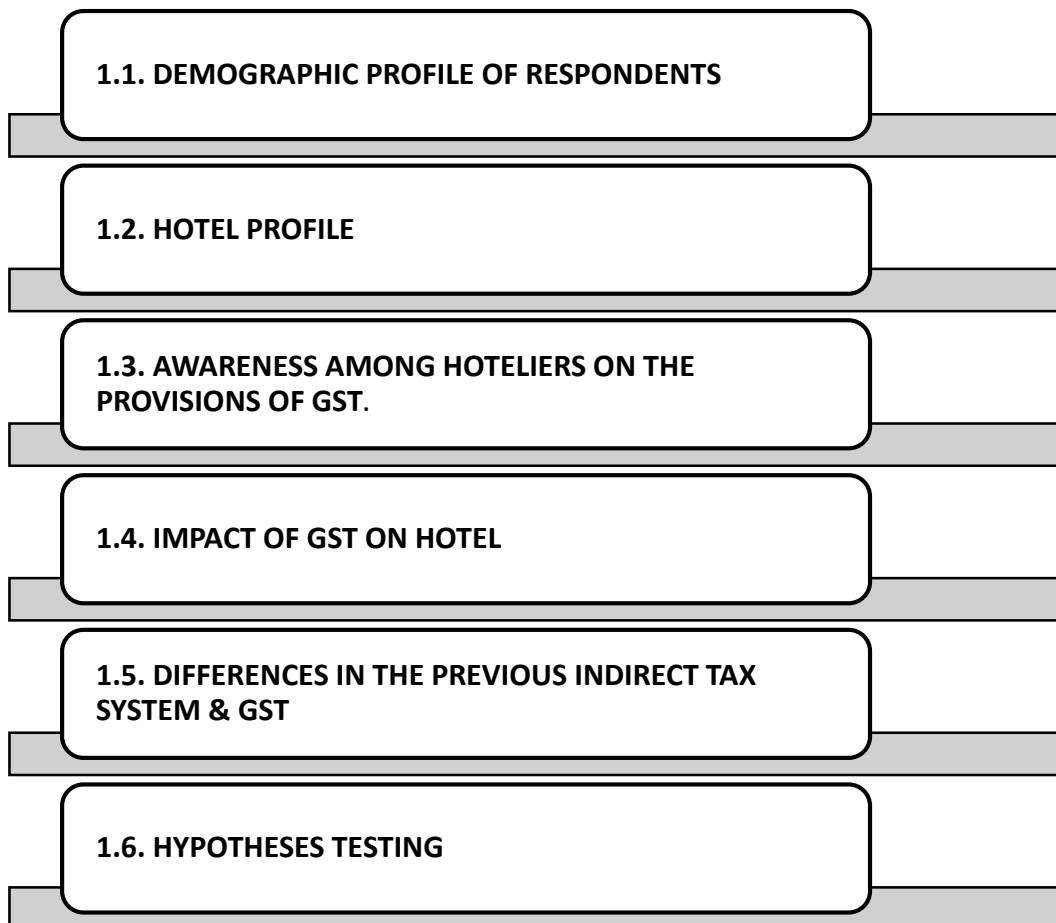## 4.1   PROCEDURE FOR CONDUCTING RESEARCH WORK

1.1. DEMOGRAPHIC PROFILE OF RESPONDENTS

1.2. HOTEL PROFILE

1.3. AWARENESS AMONG HOTELIERS ON THE PROVISIONS OF GST.

1.4. IMPACT OF GST ON HOTEL

1.5. DIFFERENCES IN THE PREVIOUS INDIRECT TAX SYSTEM & GST

1.6. HYPOTHESES TESTING

Figure 4.1: Procedure for Conducted Research Work

4.2   DEMOGRAPHIC PROFILE OF RESPONDENTS

This is the first section of the chapter, which details the demographic profile of respondents, which uses five distinct bases to classify the respondents, viz; Gender, age of the respondents, Educational Qualifications, Income of respondents and Experience of respondents.

4.2.1   Gender of Respondents

Table 4.1: Gender of respondents

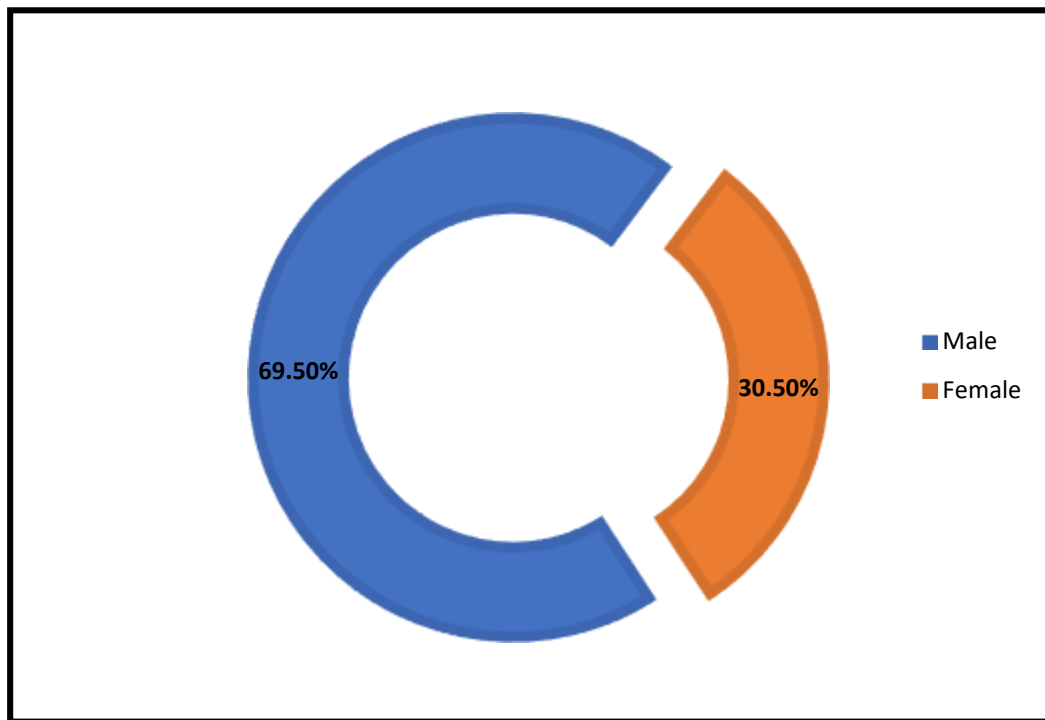|		n	%
Gender	Male	139	69.50%
	Female	61	30.50%
	Total	200	100.00%

Figure 4.2: Gender of respondents

The respondents were classified into Male (139, 69.50%) and Female (61, 30.50%). The study was seen to be highly dominated by male respondents.

4.2.2 Age of Respondent

Table 4.2: Age of respondents

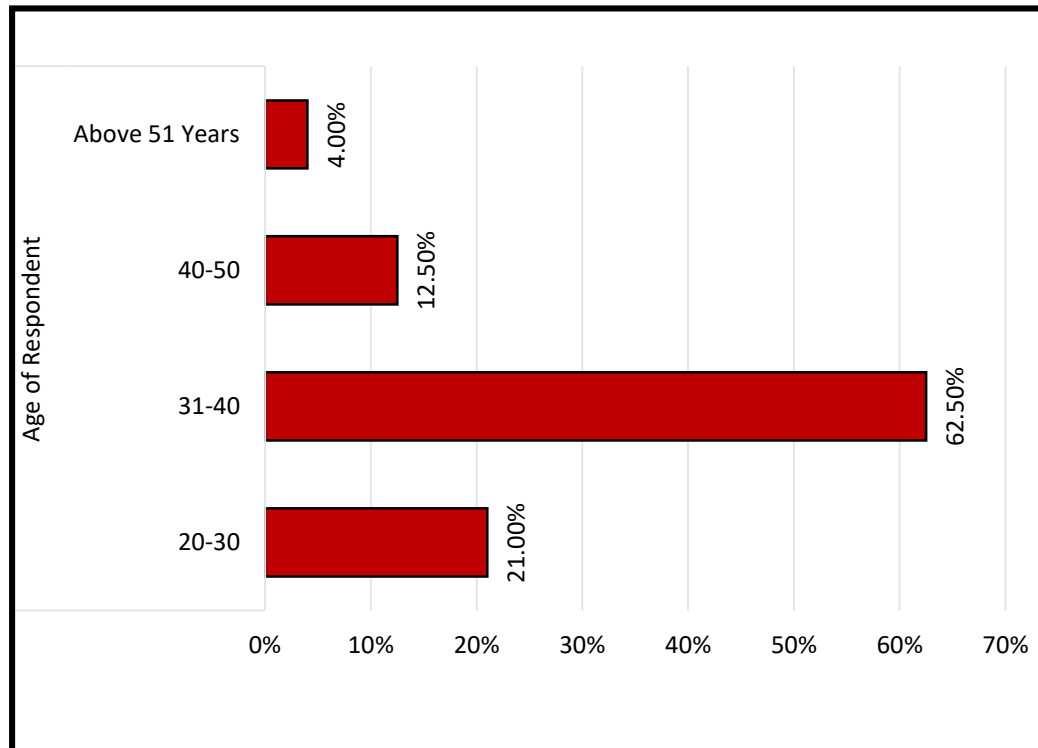|		n	%
	20-30	42	21.00%
	31-40	125	62.50%
Age of Respondent	40-50	25	12.50%
	Above 51 Years	8	4.00%
	Total	**200**	**100.00%**

Figure 4.3: Age of respondents

The respondents were classified into four groups; the details are 20-30 (42, 21.00%), 31-40 (125, 62.50%), 40-50 (25, 12.50%), and Above 51 Years (8, 4.00%). The results reveal that the majority of the respondents were between 31 to 40 years of age, followed by those between 20 to 30 years, then were the respondents who were between 20 to 30 years, followed by those who are above 51 years of age.

4.2.3 Educational Qualification of Respondent

Table 4.3: Educational qualification of respondents

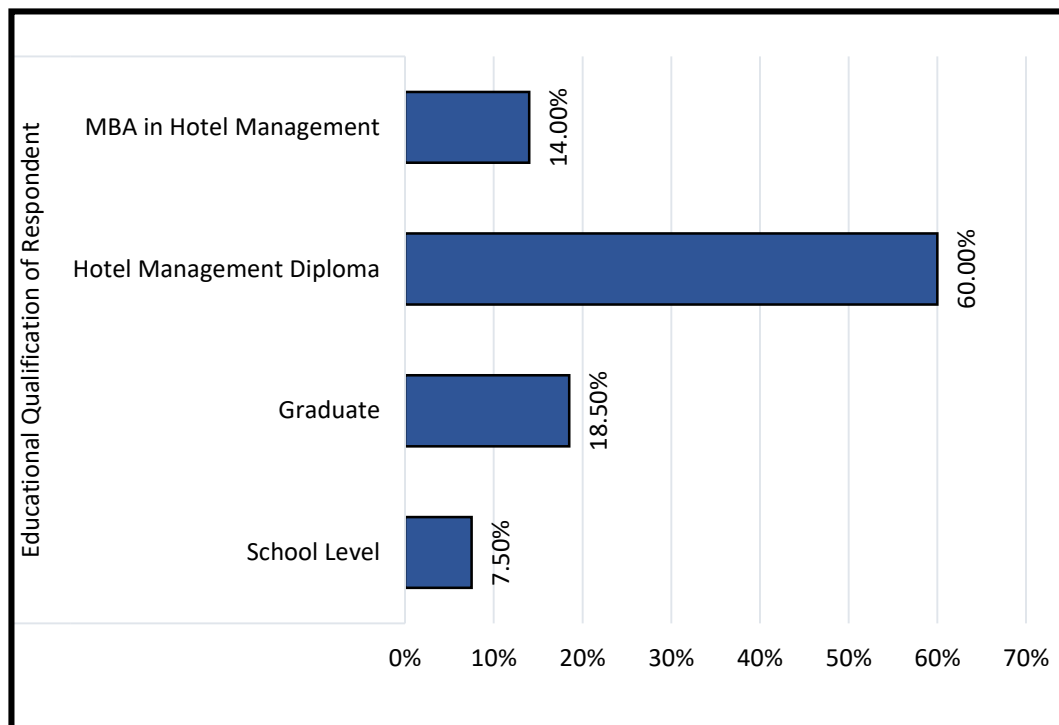|		n	%
Educational Qualification of Respondent	School Level	15	7.50%
	Graduate	37	18.50%
	Hotel Management Diploma	120	60.00%
	MBA in Hotel Management	28	14.00%
	Total	200	100.00%

Figure 4.4: Educational qualification of respondents

The respondents were classified into four groups, the details of which are: School Level (15, 7.50%), Graduate (37, 18.50%), Hotel Management Diploma (120, 60.00%), MBA in Hotel Management (28, 14.00%). The count reveals that the majority of respondents had to be and were those who have a Hotel Management Diploma, followed by Graduates, then by MBAs in Hotel management, and the least were those with education till school level.

4.2.4 Monthly Income of Respondents

Table 4.4: Monthly income of respondents

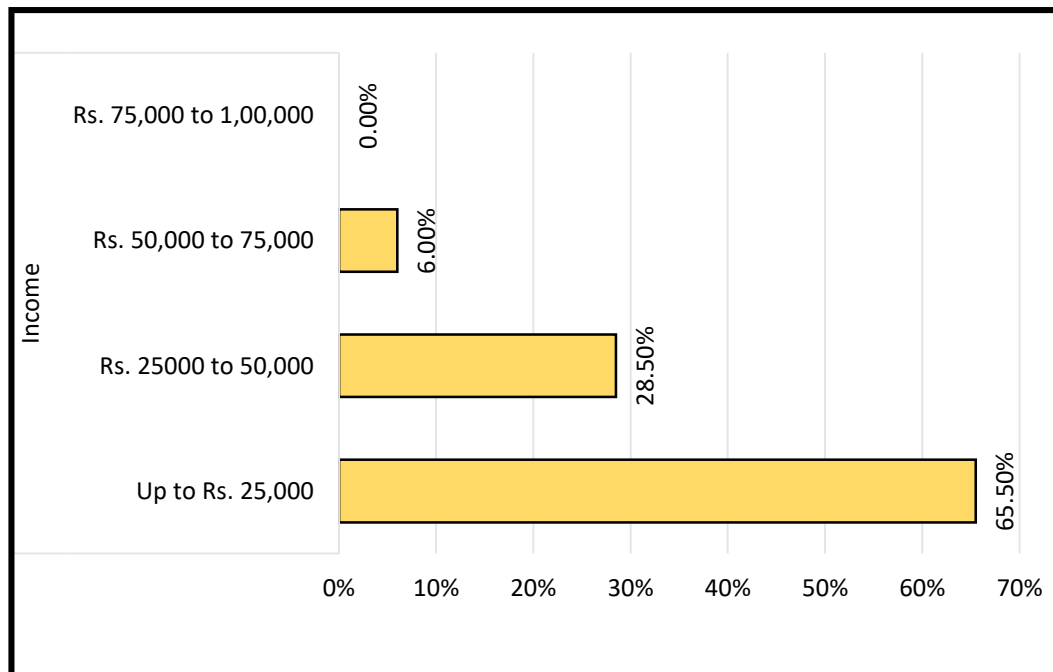|		n	%
Monthly Income of Respondents	Up to Rs. 25,000	131	65.50%
	Rs. 25000 to 50,000	57	28.50%
	Rs. 50,000 to 75,000	12	6.00%
	Rs. 75,000 to 1,00,000	0	0.00%
	More than Rs. 1,00,000	0	0.00%
	Total	200	100.00%

Figure 4.5: Monthly income of respondents

The respondents were classified into four groups, the details of which are: Up to Rs. 25,000 (131, 65.50%), Rs. 25000 to 50,000 (57, 28.50%), Rs. 50,000 to 75,000 (12, 6.00%), Rs. 75,000 to 1,00,000 (0, 0.00%), More than Rs. 1,00,000 (0, 0.00%). The results reveal that the majority earn up to 25,000 a month, followed by the slab, which earns between 25,000 to 50,000, then by those who earn between 50,000 to 75,000, and none among the respondents earn between 75,000 to 1,00,000 monthly, which infers that employees in the hotels are on an average earn below 75,000/-.

4.2.5 Experience of Respondents

Table 4.5: Experience of respondents

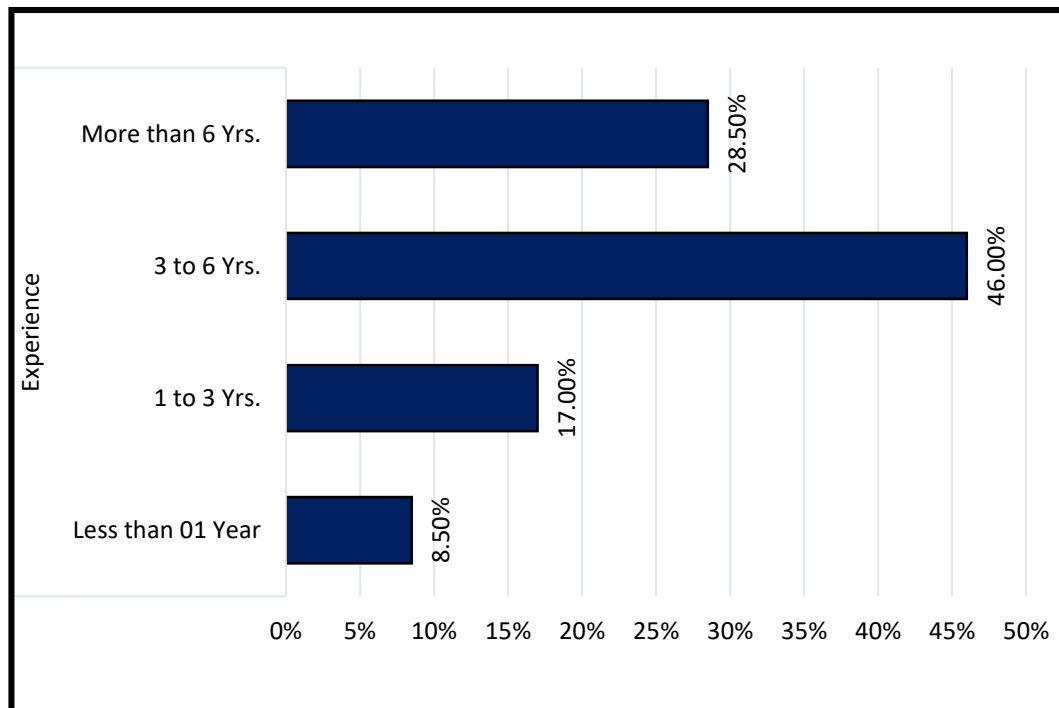|		n	%
Experience of Respondents	Less than 01 Year	17	8.50%
	1 to 3 Yrs.	34	17.00%
	3 to 6 Yrs.	92	46.00%
	More than 6 Yrs.	57	28.50%
	Total	200	100.00%

Figure 4.6: Experience of respondents

The respondents were classified into four groups, the details of which are: Less than 01 Year (17, 8.50%), 1 to 3 Yrs. (34, 17.00%), 3 to 6 Yrs. (92, 46.00%), More than 6 Yrs. (57, 28.50%). The majority of the respondents have experience between 3 to 6 years, followed by those having experience of more than six years, then between 1 to 3 years and the least number has experience of less than one year. This shows that the hotel industry is comprised mainly of respondents who have work experience between 3 and 6 years.

4.3   HOTEL PROFILE

The following section explains the questions interrogated on the Hotel profile of the respondents.

4.3.1   Type of Hotel

Table 4.6: Type of hotel

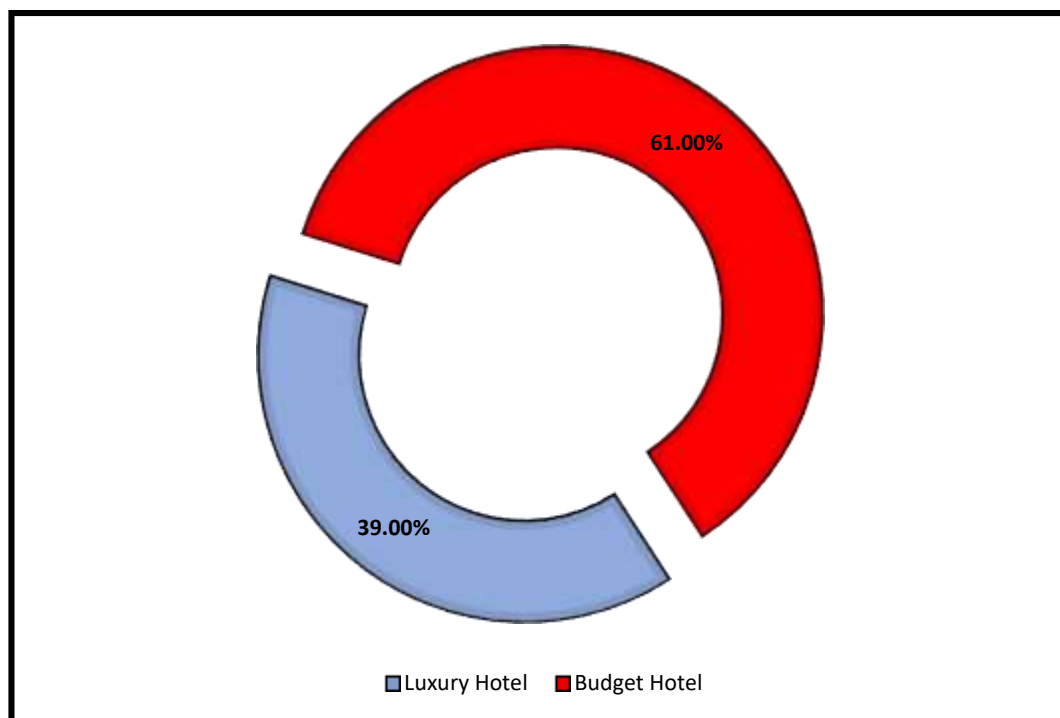|		n	%
Type of Hotel	Luxury Hotel	78	39.00%
	Budget Hotel	122	61.00%
	Total	200	100.00%

Figure 4.7: Type of hotel

The respondents enquired about the type of Hotels they work in, and the results were Luxury Hotel (78, 39.00%) and budget Hotel (122, 61.00%). From the data, it is hereby inferred that the majority of the respondents work in Budget Hotels rather than in Luxury ones. It is quite obvious that the number of Budget hotels is fairly large compared to the number of Luxury hotels in the market.

4.3.2 Type of GST

Table 4.7: Type of GST

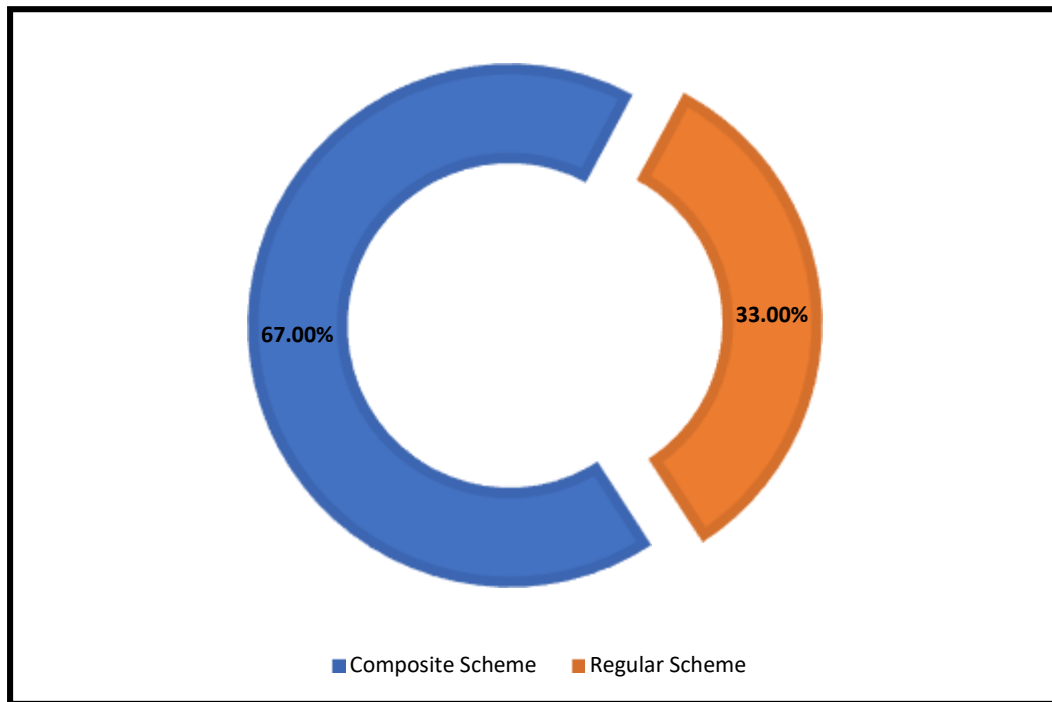|		n	%
Type of GST	Composite Scheme	134	67.00%
	Regular Scheme	66	33.00%
	Total	200	100.00%

Figure 4.8: Type of GST

Further, the respondents were asked about the GST scheme they fall into, and the results were Composite Scheme (134, 67.00%) and Regular Scheme (66, 33.00%). The data concludes that the Composition Scheme is very supportive for small businesses. As opposed to the standard GST scheme, the Composition plan requires taxpayers to submit a total of 5 GST Returns: One yearly GSTR in a year in the form of GSTR-4 and four quarterly GSTRs in the form of CMP-08.

Objective 3: To have a better understanding of the awareness among hoteliers on the provisions of GST.

4.4 AWARENESS AMONG HOTELIERS OF THE PROVISIONS OF GST

The respondents were asked about the "Awareness among hoteliers on the provisions of GST", which connects to objective 3 of the research. In all, five core dimensions of GST were considered, and data was collected on all those, the details of which have been summarised as follows:

4.4.1 P2_1 - INVOICING

Table 4.8: Invoicing

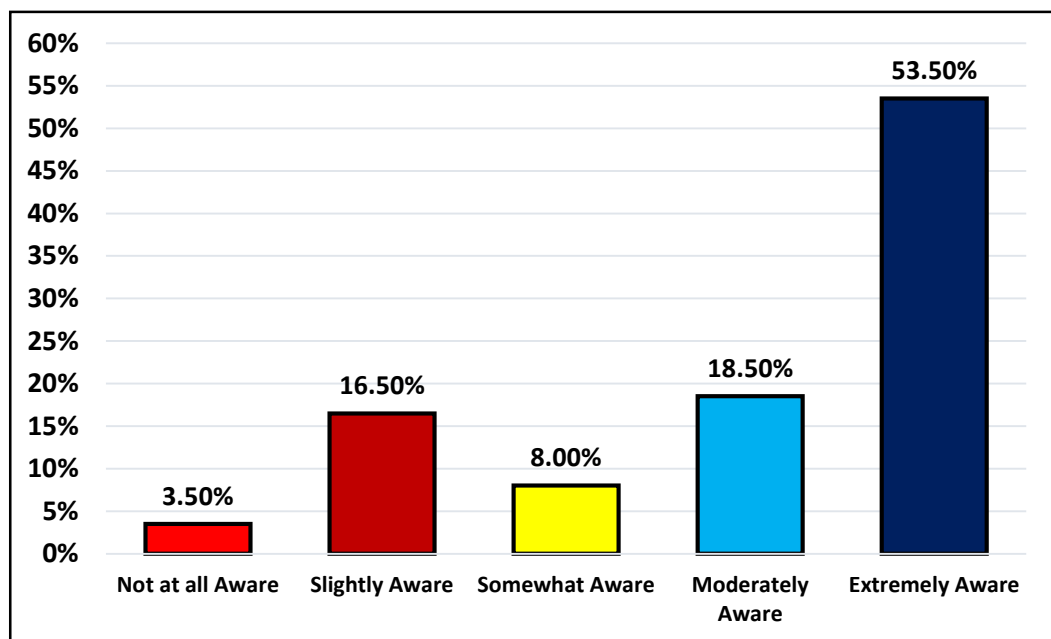| Abb.	Statement-Impact		Not at all Aware	Slightly Aware	Somewhat Aware	Moderately Aware	Extremely Aware
P2_1	Invoicing	n	7	33	16	37	107
		%	3.50%	16.50%	8.00%	18.50%	53.50%
		Mean	4.02				
		St. deviation	1.264				
		One -Sample t-test	t-value	11.413			
			p-value	0.000			

Figure 4.9: Invoicing

Table 4.8 and Figure 4.9 depicts that the primary data collected from the respondents regarding the feature **"Invoicing"** the number of the respondent those who were extremely aware were (107, 53.50%), moderately aware were (37, 18.50%), somewhat aware were (16, 8.00%), and those slightly aware were (33, 16.50%) and not at all aware were (7, 3.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"Invoicing"** was 4.02 ± 1.264, which reflects that sample respondents were **"Extremely Aware"**. The one sample t-test results were t (199) = 11.413, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: The respondents rated extremely aware of the provision 'Invoicing' of GST. An "invoice" under the GST regime refers to the tax invoice described in section 31 of the CGST Act, 2017. According to this clause, a bill of supply or invoice must be issued for each provision of goods or services. The issue of an invoice confirms the sales and is a mandatory provision of GST. Thus, the respondents were extremely aware of the provision.

4.4.2 P2_2 - E-WAY BILL

Table 4.9: E-Way Bill

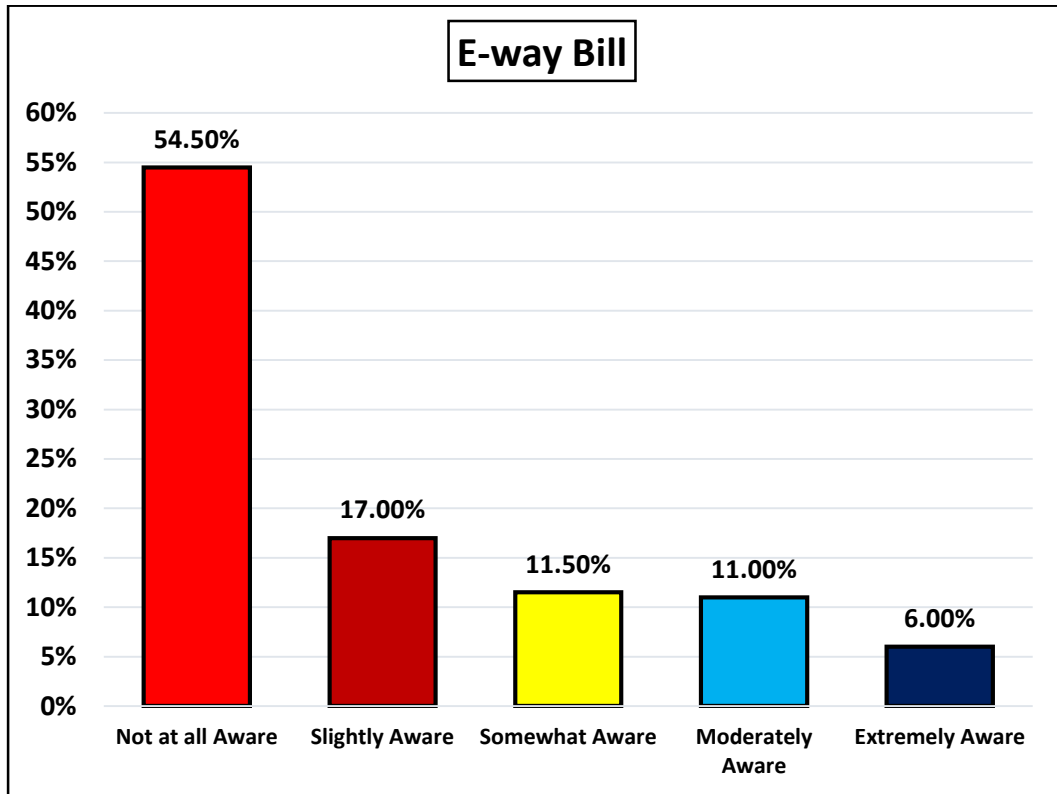| Abb.	Statement-Impact		Not at all Aware	Slightly Aware	Somewhat Aware	Moderately Aware	Extremely Aware
P2_2	**E-way Bill**	**n**	109	34	23	22	12
		%	54.50%	17.00%	11.50%	11.00%	6.00%
		Mean	1.97				
		St. deviation	1.283				
		One –Sample t-test	t-value	-11.349			
			p-value	0.000			

Figure 4.10 E-Way Bill

Table 4.9 and Figure 4.10 depicts that the primary data was collected from the respondents regarding the feature **"E-way Bill"** the number of the respondent those who were extremely aware were (12, 6.00%), moderately aware were (22, 11.00%), somewhat aware were (23, 11.50%), and those slightly aware were (34, 17.00%) and not at all aware were (109, 54.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**E-way Bill**" was 1.97 ± 1.283, which reflects that sample respondents were **"Slightly Aware"**. The one sample t-test results were t (199) = -11.349, p = 0.000, which concludes that the population mean is less than 3.

Researcher's Implication: An e-way bill is a licence required for the delivery of products between states and within states that cost more than Rs. 50,000. Details on the items, the sender, the recipient, and the transporter are included. Through the GSTN, it may be electronically generated. The respondents who have such a transportation type of business are generally aware, whereas others may not. Thus, the majority revealed that they are slightly aware of the provision.

4.4.3 P2_3 - RETURN

Table 4.10: E-Return

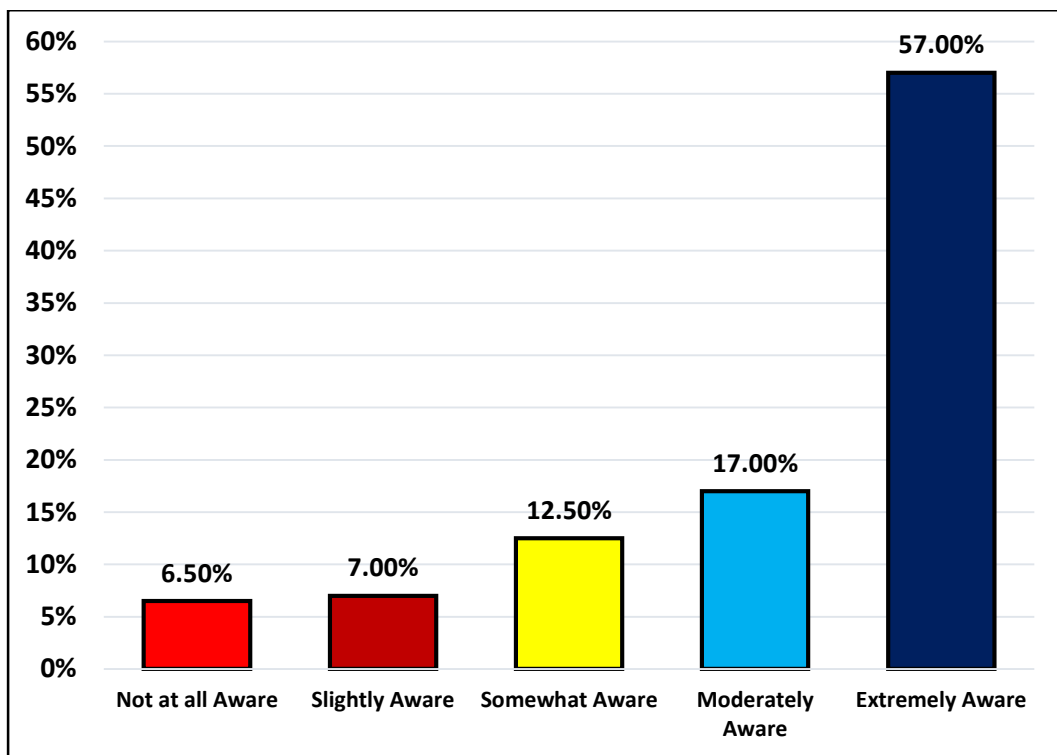| Abb.	Statement-Impact		Not at all Aware	Slightly Aware	Somewhat Aware	Moderately Aware	Extremely Aware
P2_3	**Return**	**n**	13	14	25	34	114
		%	6.50%	7.00%	12.50%	17.00%	57.00%
		Mean	4.11				
		St. deviation	1.247				
		One –Sample t-test	t-value	12.586			
			p-value	0.000			

Figure 4.11: E-Return

Table 4.10 and Figure 4.11 depicts that the primary data was collected from the respondents regarding the feature **"Return"** the number of the respondent those who were extremely aware were (114, 57.00%), moderately

aware were (34, 17.00%), somewhat aware were (25, 12.50%), and those slightly aware were (14, 7.00%) and not at all aware were (13, 6.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**Return**" was 4.11 ± 1.247, which reflects that sample respondents were **"Extremely Aware"**. The one sample t-test results were t (199) = 12.586, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: Another provision which was enquired about was 'Return' under the GST procedure. Each GST-registered taxpayer (each GSTIN) is required to file what is termed a GST return with the tax administration authorities. This return details the taxpayer's purchases, sales, and/or expenses for the tax period. This is what the tax authorities use to compute your net tax bill. The respondents are extremely aware of returns in the GST procedure as it is a mandatory feature in it.

4.4.4 P2_4 - Tax on Supply Types Like Interstate CGST, SGST

Table 4.11: Tax on supply types like interstate CGST, SGST

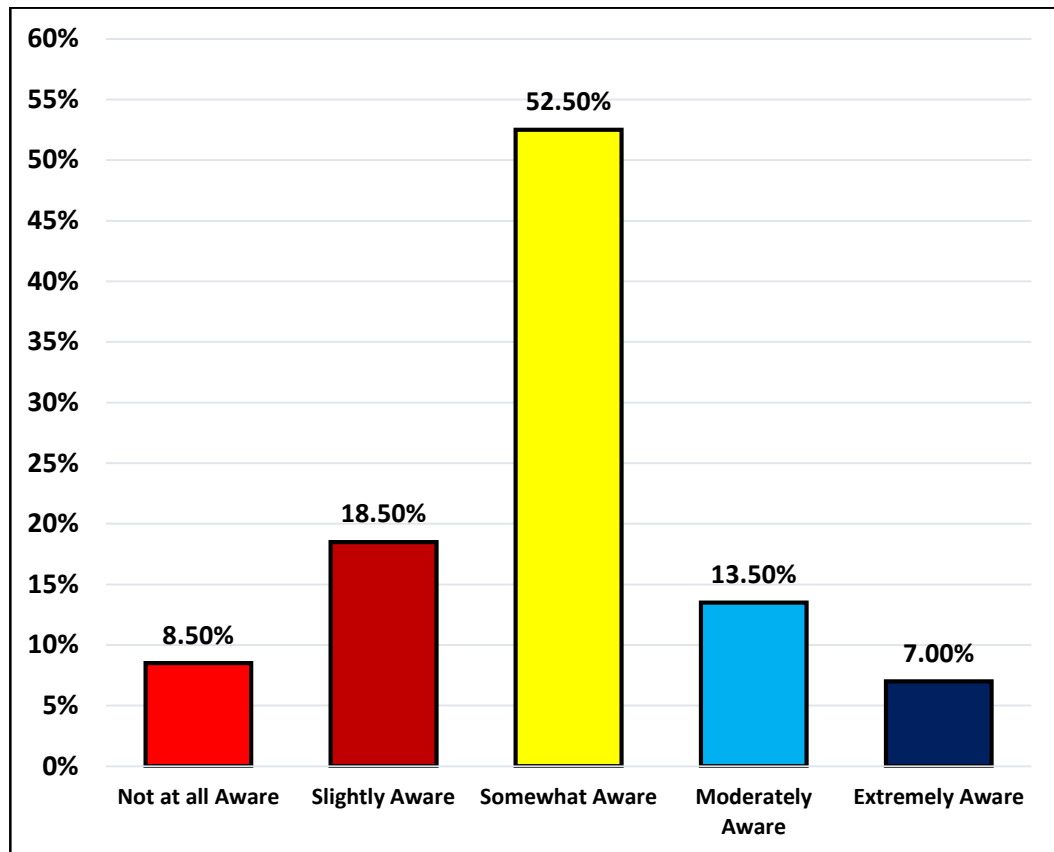| Abb.	Statement-Impact		Not at all Aware	Slightly Aware	Somewhat Aware	Moderately Aware	Extremely Aware
P2_4	**Tax on supply types like Interstate CGST, SGST**	**n**	17	37	105	27	14
		%	8.50%	18.50%	52.50%	13.50%	7.00%
		Mean	2.92				
		St. deviation	0.969				
		One –Sample t-test	t-value	-1.168			
			p-value	0.244			

Figure 4.12: Tax on supply types like interstate CGST, SGST

Table 4.11 and Figure 4.12 depicts that the primary data was collected from the respondents regarding the feature **"Tax on supply types like Interstate CGST, SGST"** the number of the respondent those who were extremely aware were (14, 7.00%), moderately aware were (27, 13.50%), somewhat aware were (105, 52.50%), and those slightly aware were (37, 18.50%) and not at all aware were (17, 8.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**Tax on supply types like Interstate CGST, SGST**" was 2.92 ± 0.969, which reflects that sample respondents were **"Somewhat Aware"**. The one sample t-test results were t (199) = -1.168, p = 0.244, which concludes that the population mean is equal to 3.

Researcher's Implication: With reference to supply types, the respondents were somewhat aware that the major aim is to file returns in the procedure, and interstate CGST and SGST are not their concerns; they are not so sure about it.

4.4.5 P2_5 - Tax on Supply Types Like Interstate IGST

Table 4.12: Tax on supply types like interstate IGST

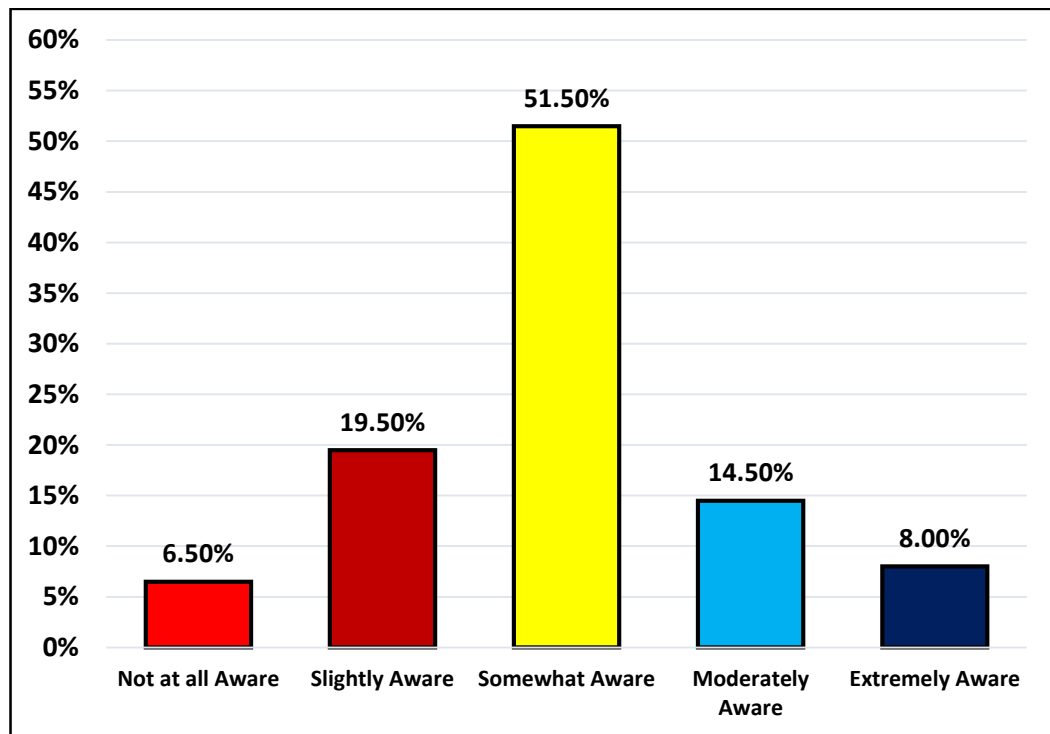| Abb.	Statement-Impact		Not at all Aware	Slightly Aware	Somewhat Aware	Moderately Aware	Extremely Aware
P2_5	Tax on supply types like Interstate IGST	n	13	39	103	29	16
		%	6.50%	19.50%	51.50%	14.50%	8.00%
		Mean	2.98				
		St. deviation	0.961				
		One -Sample t-test	t-value	-0.294			
			p-value	0.769			

Figure 4.13: Tax on supply types like interstate IGST

Table 4.12 and Figure 4.13 depicts that the primary data was collected from the respondents regarding the feature "**Tax on supply types like Interstate IGST**" the number of the respondent those who were extremely aware were (16, 8.00%), moderately aware were (29, 14.50%), somewhat aware were (103,

51.50%), and those slightly aware were (39, 19.50%) and not at all aware were (13, 6.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**Tax on supply types like Interstate IGST**" was 2.98 ± 0.961, which reflects that sample respondents were **"Somewhat Aware"**. The one sample t-test results were t (199) = -0.294, p = 0.769, which concludes that the population mean is equal to 3.

Researcher's Implication: A similar response was given to Interstate IGST. The businessmen are somewhat aware, and they believe they need not be, even as understanding the pattern is never a criterion for anyone; the majority of the people try to get accustomed to the concept rather than being a part of it.

Objective 2: To investigate the impact of the GST on the hotel industry.

4.5   IMPACT OF GST ON HOTEL

The details below are with reference to objective 2 of the research and explain the impact of GST from the opinion of the respondents under study. In all, eight statements were asked, ranging from strongly disagree to strongly agree on a five-point Likert set, the details of which have been summarised as follows:

4.5.1   I_1 - GST has lessened the impact of taxation cascading

Table 4.13: GST has lessened the impact of taxation cascading

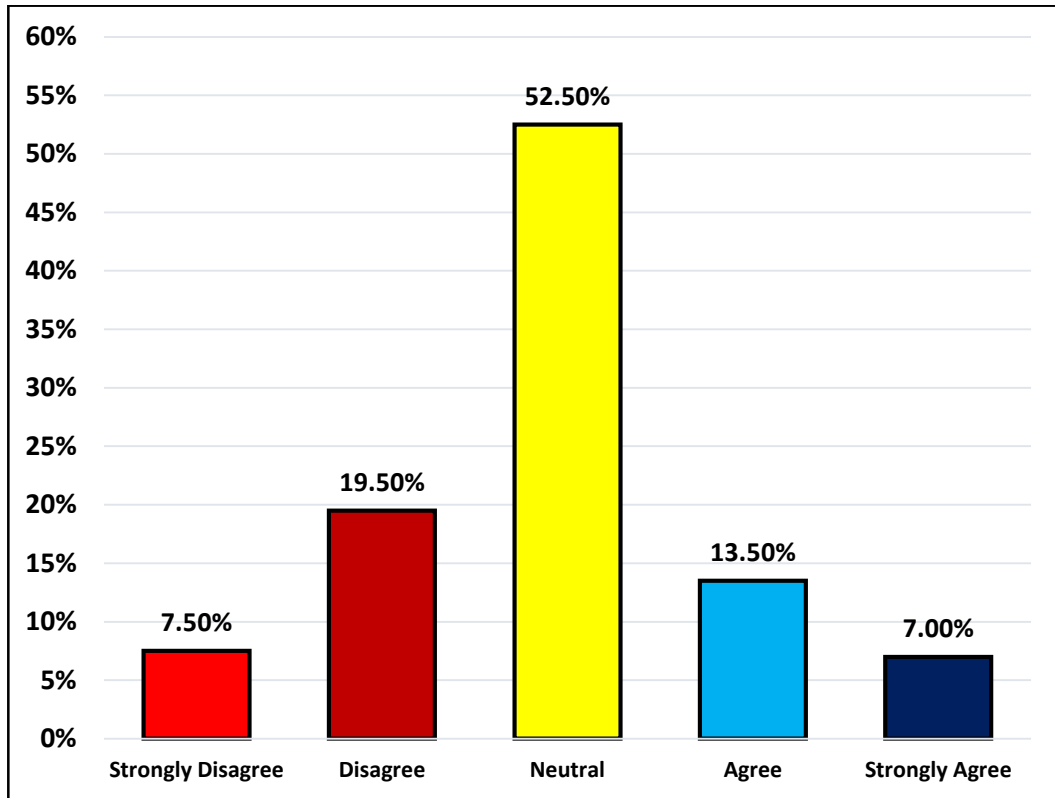| Abb.	Statement- Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_1	GST has lessened the impact of taxation cascading	Count	15	39	105	27	14
		Table N%	7.50%	19.50%	52.50%	13.50%	7.00%
		Mean	2.93				
		St. deviation	0.954				
		One -Sample t-test	t-value	-1.038			
			p-value	0.301			

Figure 4.14: GST has lessened the impact of taxation cascading

Table 4.13 and Figure 4.14 depicts that the primary data was collected from the respondents regarding the feature **"GST has lessened the impact of taxation cascading"** the number of the respondents who strongly agreed were (14, 7.00%), agreed were (27, 13.50%), neutral were (105, 52.50%), and those who disagreed were (39, 19.50%) and strongly disagreed were (15, 7.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**GST has lessened the impact of taxation cascading**" was 2.93 ± 0.954, which reflects that sample respondents were **"Neutral"**. The one sample t-test results were t (199) = -1.038, p = 0.301, which concludes that the population mean is equal to 3.

Researcher's Implication: The respondents were neutral to the statement that whether GST has reduced the cascading effects of taxation or not. GST has been a big transformation in society, and it takes time to properly understand and grasp the changes with a complete SWOT analysis of the same. It could thus be observed that the effects of GST are not clear in the eyes of the respondents.

4.5.2   I_2 - The GST has made Proper Record-Keeping Mandatory

Table 4.14: The GST has made proper record-keeping mandatory

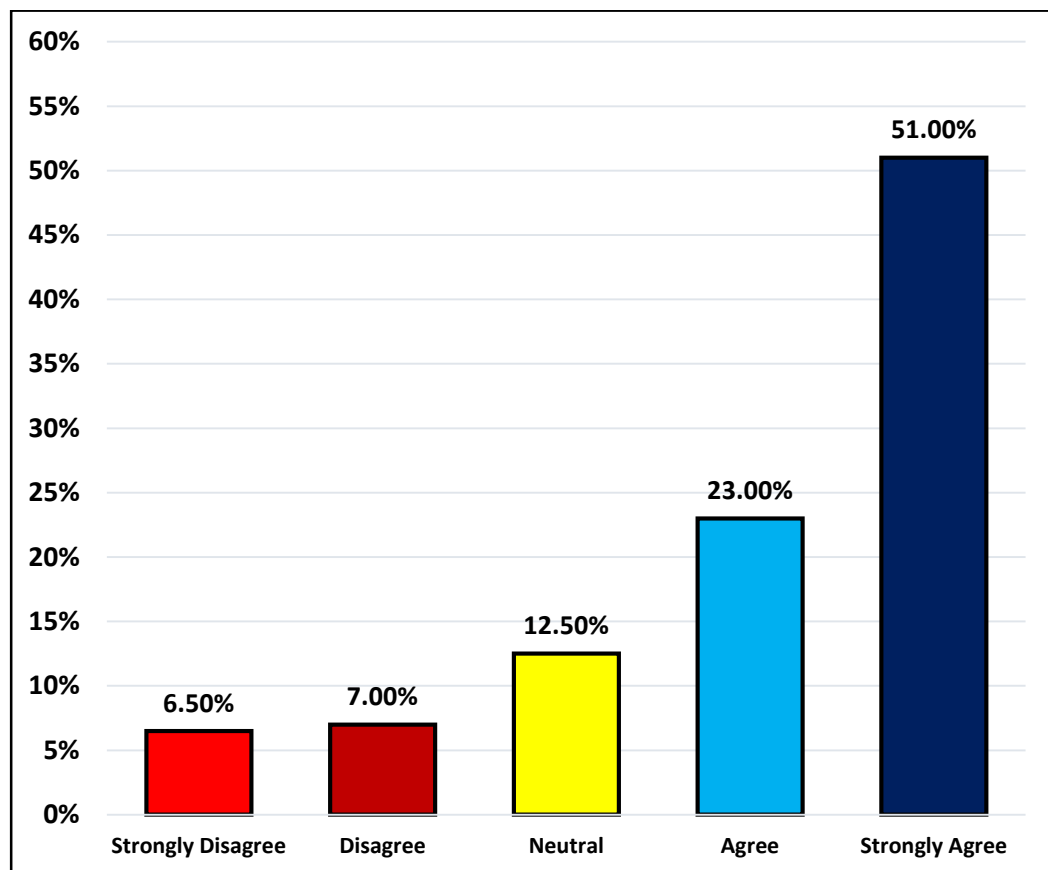| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_2	**The GST has made proper record-keeping mandatory.**	**n**	13	14	25	46	102
		%	6.50%	7.00%	12.50%	23.00%	51.00%
		Mean	4.05				
		St. deviation	1.227				
		One -Sample t-test	t-value	12.104			
			p-value	0.000			

Figure 4.15: The GST has made proper record-keeping mandatory

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Table 4.14 and Figure 4.15 depicts that the primary data was collected from the respondents regarding the feature **"The GST has made proper record-keeping mandatory."** The number of the respondents who strongly agreed were (102, 51.00%), agreed were (46, 23.00%), neutral were (25, 12.50%), and those who disagreed were (14, 7.00%) and strongly disagreed were (13, 6.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"The GST has made proper record-keeping mandatory."** was 4.05 ± 1.227, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 12.104, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: There is no doubt that GST has enabled proper maintenance of records. The businessmen have become responsible in due course of time after the inception of GST. Their accounts are being maintained several times during a year and hiding money from the Government has become cumbersome now.

4.5.3   I_3 - GST Will Increase and Provide Benefits in the Long Run

Table 4.15: The GST has made proper record-keeping mandatory

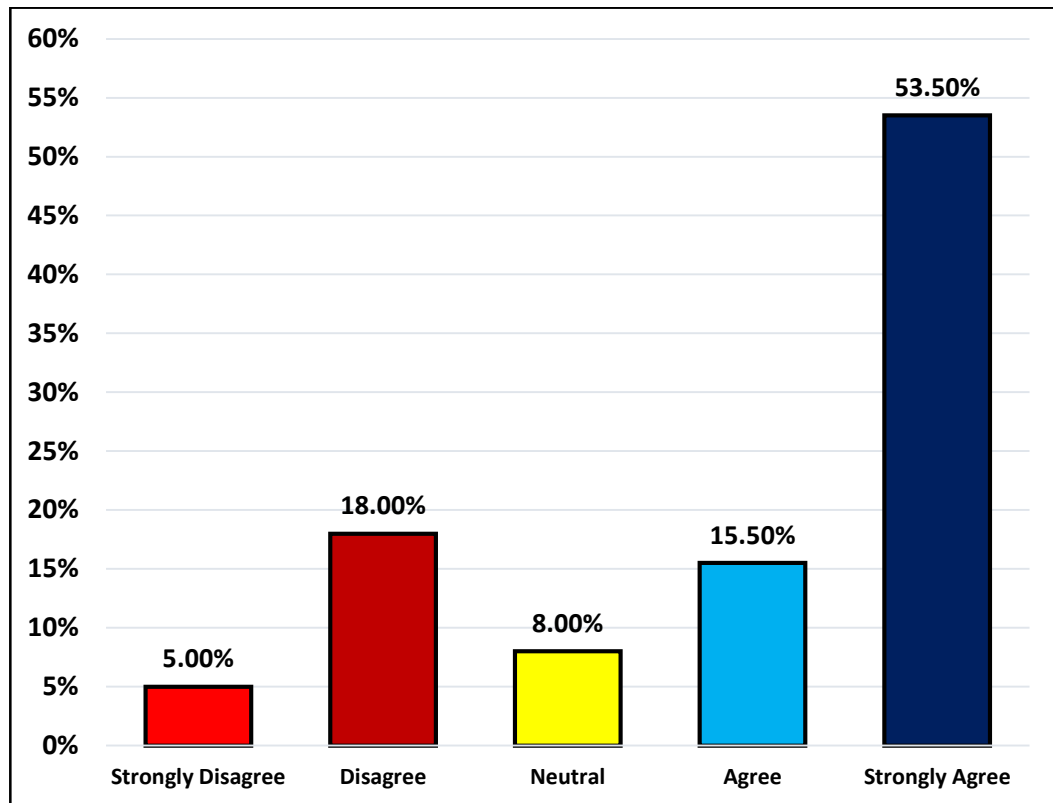| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_3	**GST will increase and provide benefits in the long run.**	**n**	10	36	16	31	107
		%	5.00%	18.00%	8.00%	15.50%	53.50%
		Mean	3.95				
		St. deviation	1.338				
		One -Sample t-test	t-value	9.986			
			p-value	0.000			

Figure 4.16: GST will increase and provide benefits in the long run

Table 4.15 and Figure 4.16 depicts that the primary data was collected from the respondents regarding the feature **"GST will increase and provide benefits in the long run."** the number of the respondents who strongly agreed were (107, 53.50%), agreed were (31, 15.50%), neutral were (16, 8.00%), and those who disagreed were (36, 18.00%) and strongly disagreed were (10, 5.00%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"GST will increase and provide benefits in the long run."** was 3.95 ± 1.338, which reflects that sample respondents were **"Agree"**. The one sample t-test results were t (199) = 9.986, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: The respondents were not so clear about the effects of GST on the society but were clear about the positive benefits that GST will bring in the long run. The long run is a period sufficiently long enough to bring life all possible changes a particular system has exerted on the society. The respondents agree to it that GST will bring benefits in the long run for sure.

4.5.4 I_4 - GST has Boosted the Number of Customers

Table 4.16: GST has boosted the number of customers

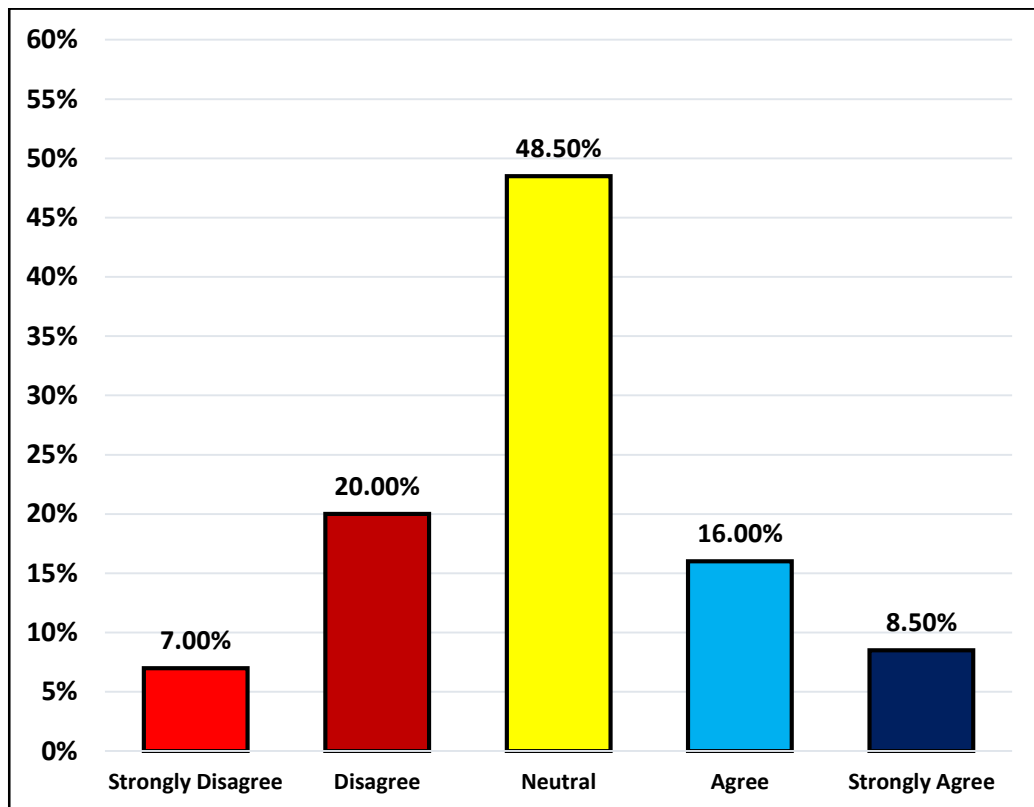| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_4	GST has boosted the number of customers	n	14	40	97	32	17
		%	7.00%	20.00%	48.50%	16.00%	8.50%
		Mean	2.99				
		St. deviation	0.992				
		One -Sample t-test	t-value	-0.143			
			p-value	0.887			

Figure 4.17: GST has boosted the number of customers

Table 4.16 and Figure 4.17 depicts that the primary data was collected from the respondents regarding the feature **"GST has boosted the number of customers"** the number of the respondents who strongly agreed were (17, 8.50%),

agreed were (32, 16.00%), neutral were (97, 48.50%), and those who disagreed were (40, 20.00%) and strongly disagreed were (14, 7.00%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**GST has boosted the number of customers**" was 2.99 ± 0.992, which reflects that sample respondents were **"Neutral"**. The one sample t-test results were t (199) = -0.143, p = 0.887, which concludes that the population mean is equal to 3.

Researcher's Implication: The government has very wisely designed the GST policy, which has freed several areas from being taxed and has taxed the segments untouched through the application of GST. The intelligent work of the government is not well understood by the respondents. They gave a neutral rating on the statement that GST has boosted the number of customers in hotels. The luxury room travellers have been affected, but no smart impact could be seen on the regular guests.

Charges	Pre-GST (Basic Room)	Post-GST (Basic Room)	Pre-GST (Luxury Room)	Post-GST (Luxury Room)
Room Tariff	INR 4,000	INR 4,000	INR 7,500	INR 7,500
Complimentary Breakfast	-	-	INR 2,000	INR 2,000
Luxury Tax (at 15% in New Delhi)	INR 600	-	INR 1,125	-
Service Tax (at 9%)	INR 360	-	INR 290	-
GST	-	INR 480 (at 12%)	-	INR 2,660 (at 18%)
Total	INR 4,960	INR 4,480	INR 11,590	INR 12,160

Source: https://mybiz.makemytrip.com/corporate/hotels-gst-invoice.html

4.5.5 I_5 - GST has Increased Your Hotel's Profitability

Table 4.17: GST has increased your hotel's profitability

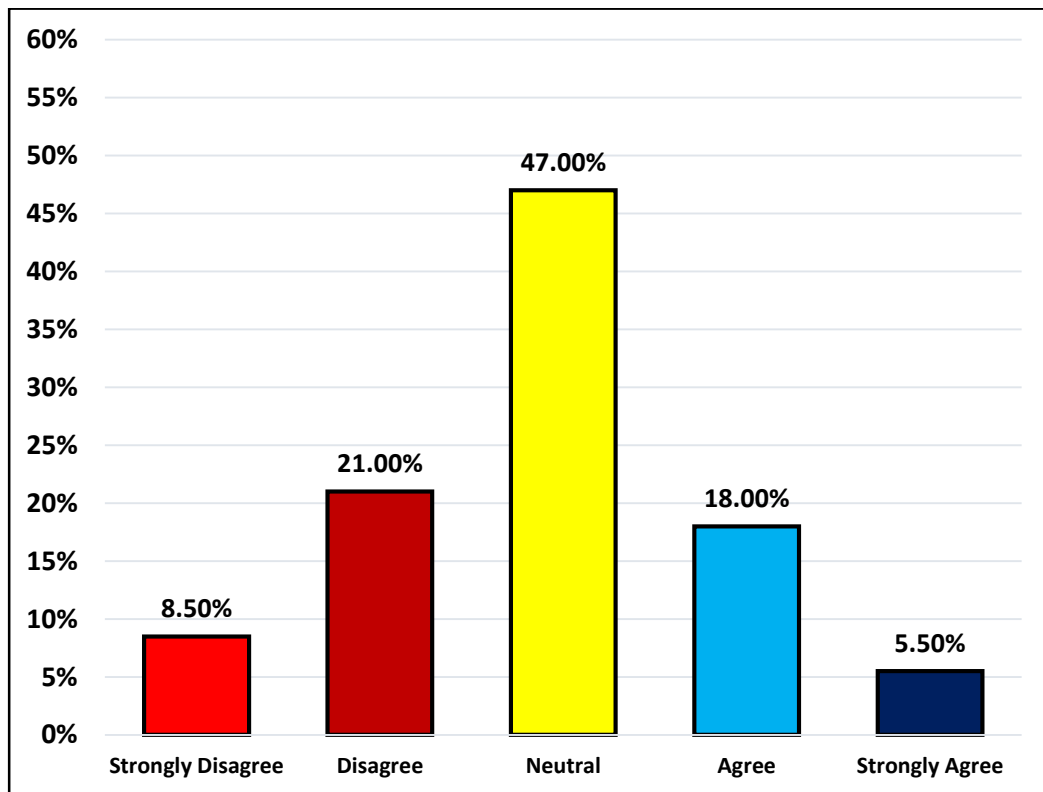| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_5	GST has increased your hotel's profitability	n	17	42	94	36	11
		%	8.50%	21.00%	47.00%	18.00%	5.50%
		Mean	2.91				
		St. deviation	0.973				
		One -Sample t-test	t-value	-1.308			
			p-value	0.192			

Figure 4.18: GST has increased your hotel's profitability

Table 4.17 and Figure 4.18 depicts that the primary data was collected from the respondents regarding the feature **"GST has increased your hotel's profitability"** the number of the respondents who strongly agreed were (11,

5.50%), agreed were (36, 18.00%), neutral were (94, 47.00%), and those who disagreed were (42, 21.00%) and strongly disagreed were (17, 8.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**GST has increased your hotel's profitability**" was 2.91 ± 0.973, which reflects that sample respondents were **"Neutral"**. The one sample t-test results were t (199) = -1.308, p = 0.192, which concludes that the population mean is equal to 3.

Researcher's Implication: The respondents were neutral even to the statement that their respective profitability has increased post-GST. The makers have designed it in such a way that no profit no loss has been the base of the policy. The above picture clearly depicts that the makers have nearly nullified the profitability effects as they have balanced the charges far and wide; thus, the respondents were not wrong in rating the statement as neutral.

4.5.6   I_6 - GST is Difficult to Comprehend

Table 4.18: GST is difficult to comprehend

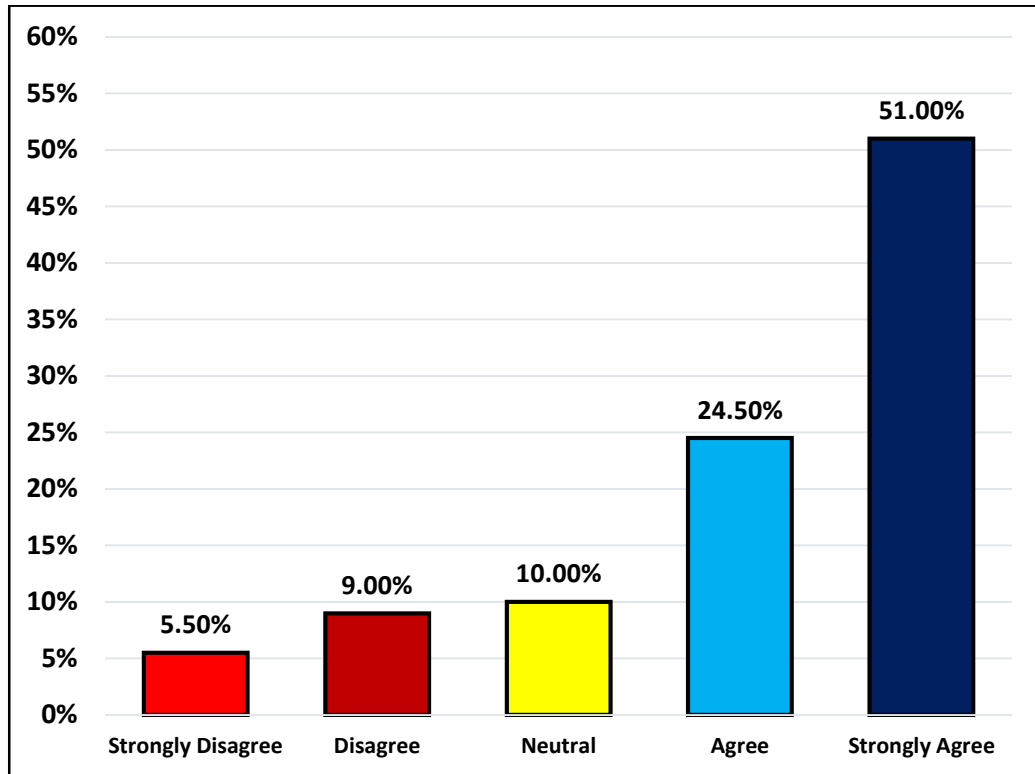| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_6	**GST is difficult to comprehend**	**n**	11	18	20	49	102
		%	5.50%	9.00%	10.00%	24.50%	51.00%
		Mean	4.07				
		St. deviation	1.212				
		One -Sample t-test	t-value	12.430			
			p-value	0.000			

Figure 4.19: GST is difficult to comprehend

Table 4.18 and Figure 4.19 depicts that the primary data was collected from the respondents regarding the feature **"GST is difficult to comprehend"** the number of the respondents who strongly agreed were (102, 51.00%), agreed were (49, 24.50%), neutral were (20, 10.00%), and those who disagreed were (18, 9.00%) and strongly disagreed were (11, 5.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"GST is difficult to comprehend"** was 4.07 ± 1.212, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 12.430, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: The respondents firmly agreed that GST is a complex task to understand. There is no doubt that GST is comparatively complex to understand and work on. Therefore, the respondents have to get help from professionals to get it easy and work on it. Generally, it takes time to adapt to technical changes, and in this case, the entire economy is facing the challenge of accepting the enforced GST on them.

4.5.7 I_7 - The Tax Burden on Hoteliers has Increased as a Result of GST

Table 4.19: The tax burden on hoteliers has increased as a result of GST

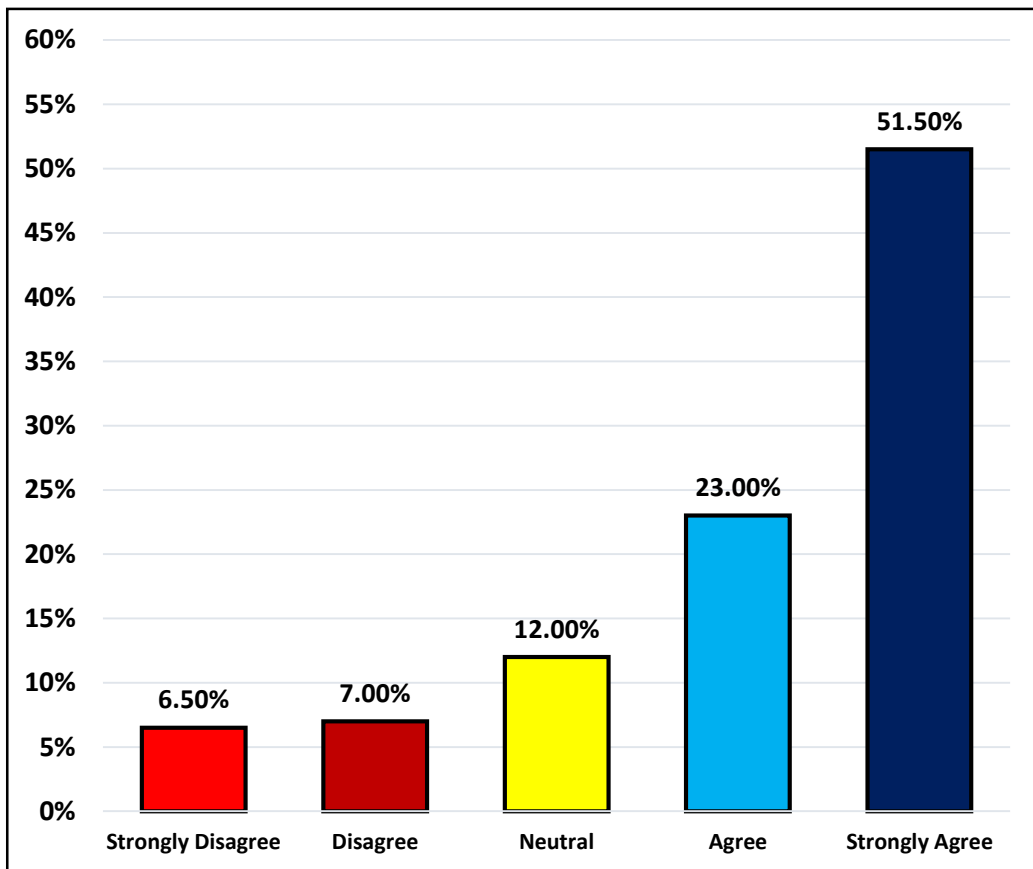| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_7	The tax burden on hoteliers has increased as a result of GST	n	13	14	24	46	103
		%	6.50%	7.00%	12.00%	23.00%	51.50%
		Mean	4.06				
		St. deviation	1.226				
		One -Sample t-test	t-value	12.224			
			p-value	0.000			

Figure 4.20: The tax burden on hoteliers has increased as a result of GST

Table 4.19 and Figure 4.20, depicts that the primary data was collected from the respondents regarding the feature "**The tax burden on hoteliers has increased as a result of GST**" the number of the respondents who strongly agreed were (103, 51.50%), agreed were (46, 23.00%), neutral were (24, 12.00%), and those who disagreed were (14, 7.00%) and strongly disagreed were (13, 6.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**The tax burden on hoteliers has increased as a result of GST**" was 4.06 ± 1.226, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 12.224, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: The respondents are not so clear about the concept of GST; they believe that the tax burden has increased, but actually, the tax that was not being paid earlier has been revealed as a result of GST. The people were hiding their earnings before very conveniently, but the GST system has made it nearly impossible to hide the respective earnings, which has made the business class uncomfortable with the tax structure at present.

4.5.8   I_8 - Formalities For Filing a GST Return are too Burdensome

Table 4.20: Formalities for filing a GST return are too burdensome

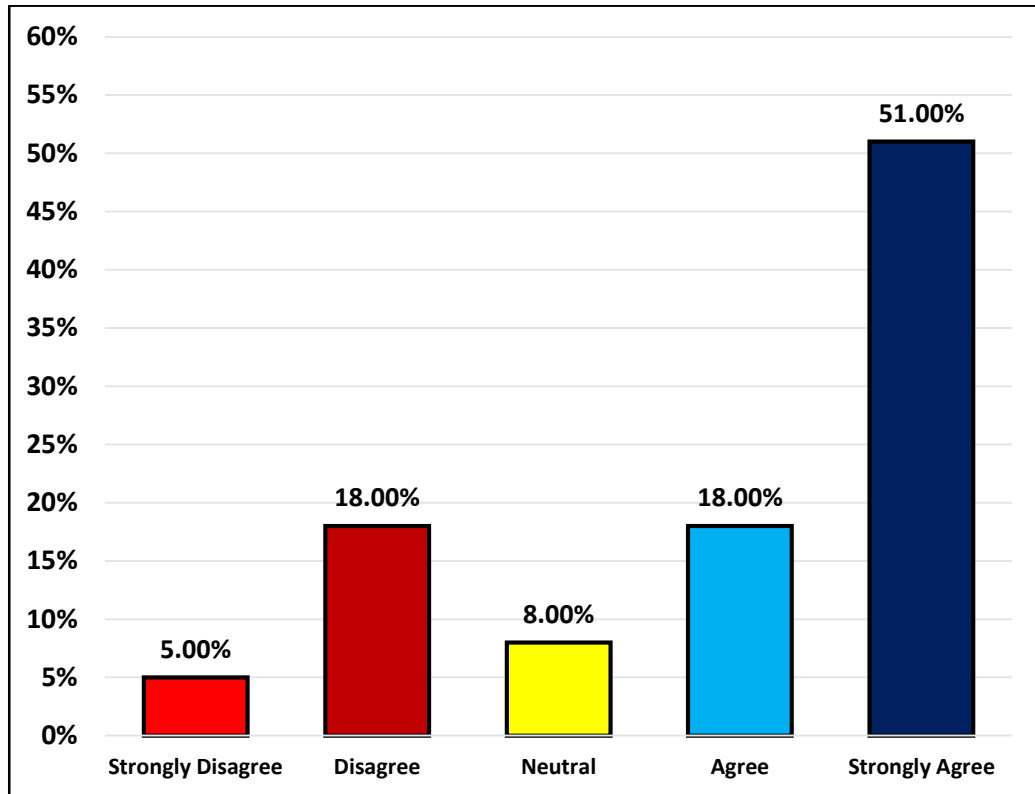| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I_8	**Formalities for filing a GST return are too burdensome.**	**n**	10	36	16	36	102
		%	5.00%	18.00%	8.00%	18.00%	51.00%
		Mean	3.92				
		St. deviation	1.328				
		One -Sample t-test	t-value	9.801			
			p-value	0.000			

Figure 4.21: Formalities for filing a GST return are too burdensome

Table 4.20 and Figure 4.21 depicts that the primary data was collected from the respondents regarding the feature **"Formalities for filing a GST return are too burdensome."** number of the respondents who strongly agreed were (102, 51.00%), agreed were (36, 18.00%), neutral were (16, 8.00%), and those who disagreed were (36, 18.00%) and strongly disagreed were (10, 5.00%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"Formalities for filing a GST return are too burdensome."** was 3.92 ± 1.328, which reflects that sample respondents were **"Agree"**. The one sample t-test results were t (199) = 9.801, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: The filing formalities are really tedious; the pattern is complex and technical until understood. The respondents are facing difficulties in filing GST returns, which made them agree that it is tedious. However, it is firmly believed that GST will gradually camouflage itself in the present scenario so well that society will even forget the days without GST implementation.

4.6 DIFFERENCES IN THE PREVIOUS INDIRECT TAX SYSTEM AND GST

The section below relates to objective 5 of the research and aims to enquire about respondents' perceptions of the difference between the previous tax regime and GST. In all, 7 challenges were asked, ranging from strongly disagree to strongly agree on a five-point Likert set, the details of which have been summarised as follows:

4.6.1 D_1 - Compared to the Former Indirect Tax System, the GST Contains Fewer Legislation

Table 4.21: Compared to the former indirect tax system, the GST contains fewer legislation

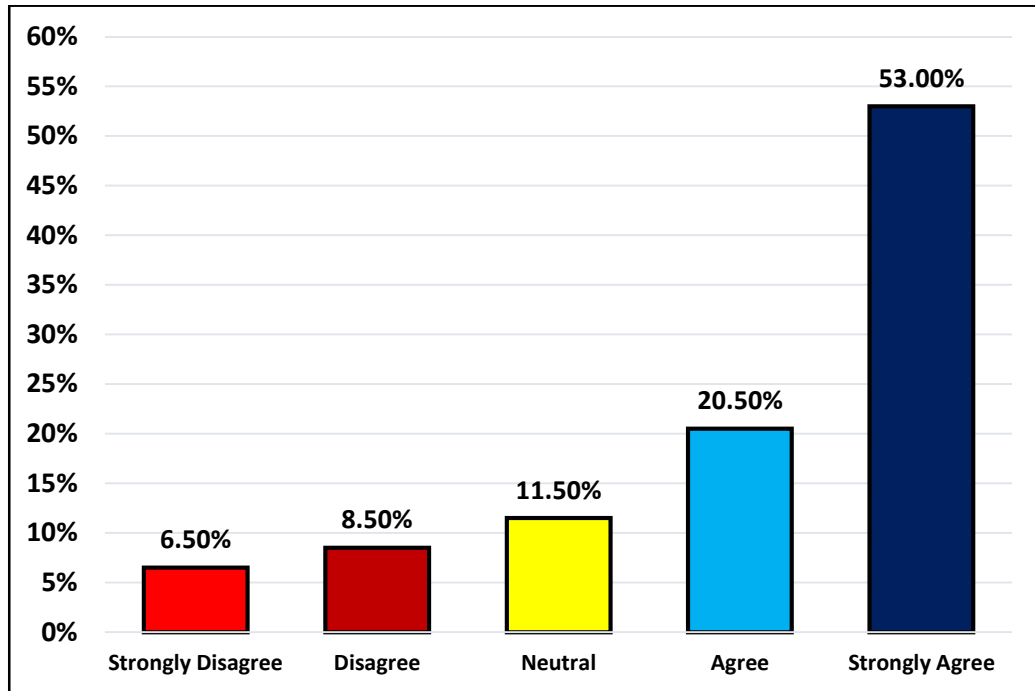| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_1	**Compared to the former indirect tax system, the GST contains fewer legislation**	**n**	13	17	23	41	106
		%	6.50%	8.50%	11.50%	20.50%	53.00%
		Mean	4.05				
		St. deviation	1.255				
		One -Sample t-test	t-value	11.831			
			p-value	0.000			

Figure 4.22: Compared to the former indirect tax system, the GST contains fewer legislation.

Table 4.14 and Figure 4.15 depicts that the primary data was collected from the respondents regarding the feature "**Compared to the former indirect tax system, the GST contains fewer legislation**" the number of the respondents who strongly agreed were (106, 53.00%), agreed were (41, 20.50%), neutral were (23, 11.50%), and those who disagreed were (17, 8.50%) and strongly disagreed were (13, 6.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**Compared to the former indirect tax system, the GST contains fewer legislation**" was 4.05 ± 1.255, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 11.831, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: In comparison to the indirect tax system, GST has actually simplified the taxation regime. The respondents strongly agreed to it which reveals that they are satisfied but actually they are not. The respondents are living in a dilemma where they are not able to decide whether GST is good or bad for them, which made them agree that GST has reduced the number of laws as compared to the previous indirect tax system.

4.6.2 D_2 - In Comparison to the Old Indirect Tax System, GST has Introduced Unified Tax Rates

Table 4.22: In comparison to the old indirect tax system, GST has introduced unified tax rates

Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_2	**In comparison to the old indirect tax system, GST has introduced unified tax rates**	**n**	14	14	25	39	108
		%	7.00%	7.00%	12.50%	19.50%	54.00%
		Mean	4.07				
		St. deviation	1.256				
		One -Sample t-test	t-value	11.987			
			p-value	0.000			

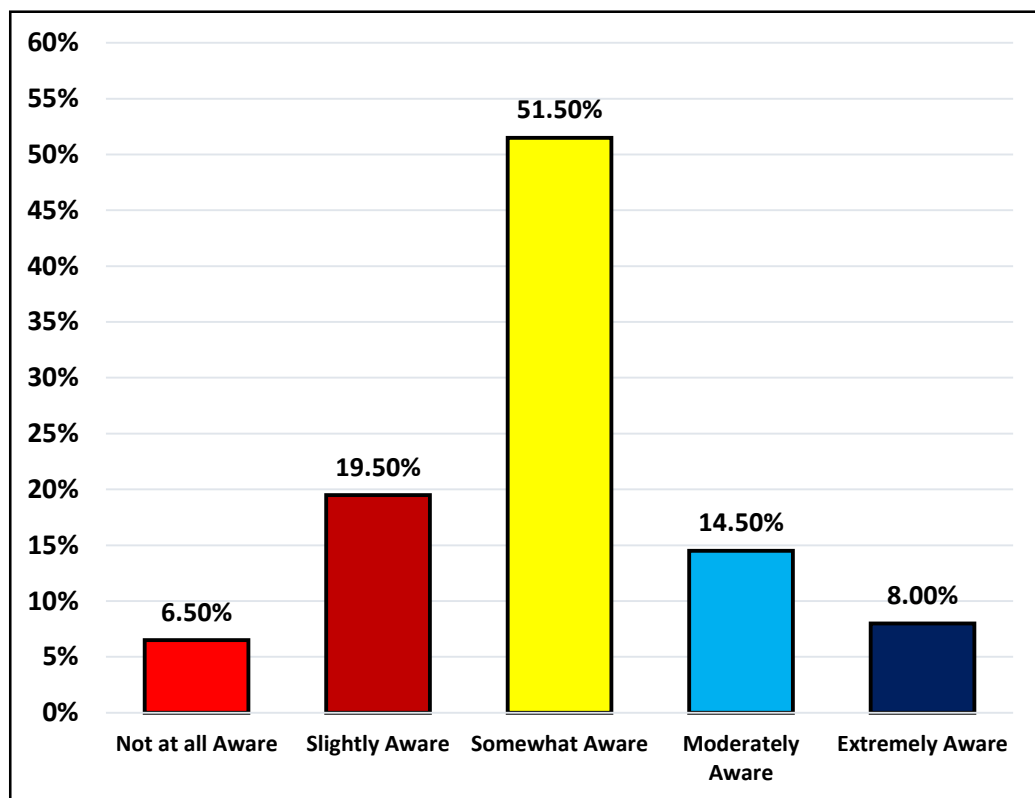**Figure 4.23: In comparison to the old indirect tax system, GST has introduced unified tax rates**

Table 4.22 and Figure 4.23 depicts that the primary data was collected from the respondents regarding the feature **"In comparison to the old indirect tax system, GST has introduced unified tax rates"** The number of the respondents who strongly agreed were (108, 54.00%), agreed were (39, 19.50%),

neutral were (25, 12.50%), and those who disagreed were (14, 7.00%) and strongly disagreed were (14, 7.00%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"In comparison to the old indirect tax system, GST has introduced unified tax rates"** was 4.07 ± 1.256, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 11.987, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: The respondents strongly agreed to the fact that GST has introduced a uniform tax system nationwide. It is a measure to prevail equality within a society which is full of disparities. The system's introduction of a consistent tax structure will turn India into a single market and encourage trade, business, and export.

4.6.3 D_3 - In Comparison to the Former Indirect Tax Structure, GST has Lowered the Tax Burden

Table 4.23 In comparison to the former indirect tax structure, GST has lowered the tax burden

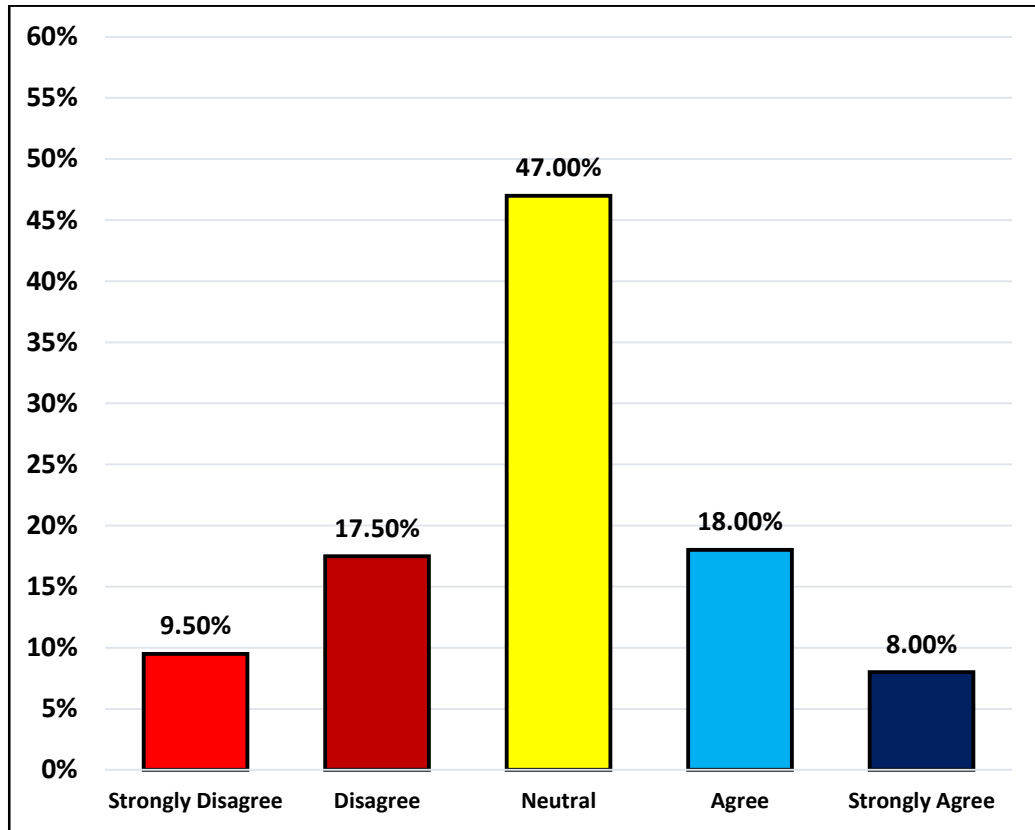| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_3	**In comparison to the former indirect tax structure, GST has lowered the tax burden.**	**n**	19	35	94	36	16
		%	9.50%	17.50%	47.00%	18.00%	8.00%
		Mean	2.98				
		St. deviation	1.029				
		One -Sample t-test	t-value	-0.343			
			p-value	0.732			

Figure 4.24: In comparison to the former indirect tax structure, GST has lowered the tax burden

Table 4.23 and Figure 4.24 depicts that the primary data was collected from the respondents regarding the feature **"In comparison to the former indirect tax structure, GST has lowered the tax burden."** the number of the respondents who strongly agreed were (16, 8.00%), agreed were (36, 18.00%), neutral were (94, 47.00%), and those who disagreed were (35, 17.50%) and strongly disagreed were (19, 9.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"In comparison to the former indirect tax structure, GST has lowered the tax burden."** was 2.98 ± 1.029, which reflects that sample respondents were **"Neutral"**. The one sample t-test results were t (199) = -0.343, p = 0.732, which concludes that the population mean is equal to 3.

Researcher's Implication: The former indirect tax system had a number of shortcomings; in contrast, the GST has several advantages over the earlier

legislation. GST is advantageous to consumers, the government, businesses, and the economy as a whole. With the introduction of GST, there would be no difference in the taxation of doing business across the country.

4.6.4 D_4 - In Comparison to the Former Indirect Tax Structure, GST has Decreased Hotel Service Costs

Table 4.24: In comparison to the former indirect tax structure, GST has decreased hotel service costs

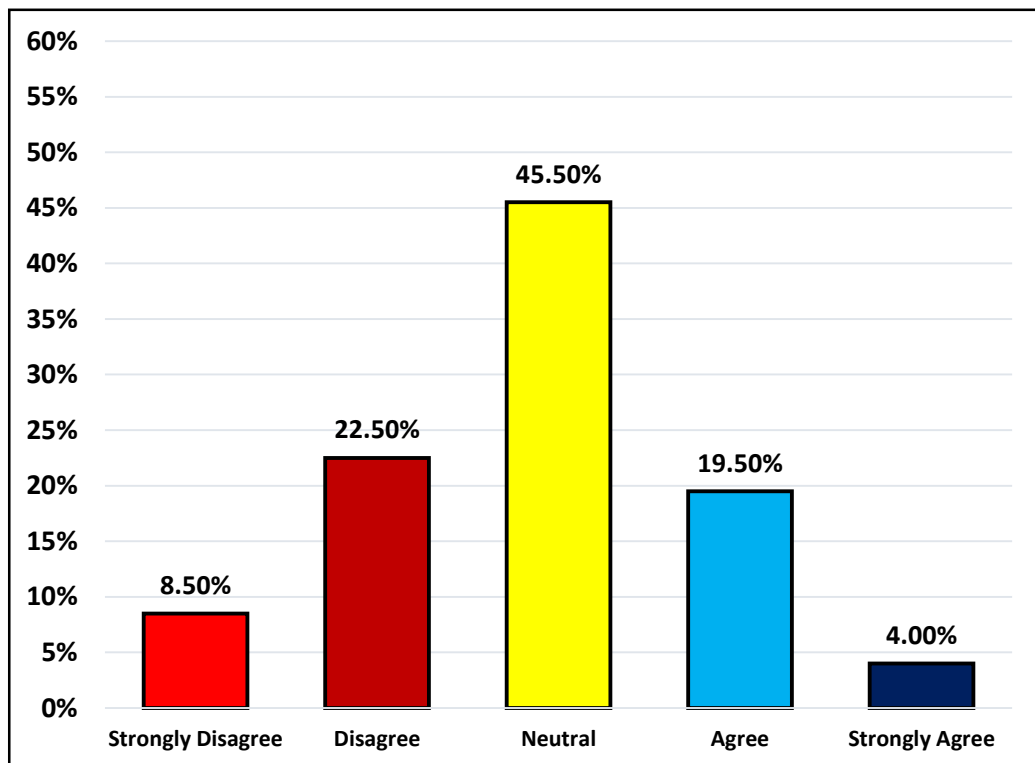| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_4	**In comparison to the former indirect tax structure, GST has decreased hotel service costs.**	**n**	17	45	91	39	8
		%	8.50%	22.50%	45.50%	19.50%	4.00%
		Mean	2.88				
		St. deviation	0.954				
		One -Sample t-test	t-value	-1.779			
			p-value	0.077			

Figure 4.25: In comparison to the former indirect tax structure, GST has decreased hotel service costs

Table 4.24 and Figure 4.25 depicts that the primary data was collected from the respondents regarding the feature **"In comparison to the former indirect tax structure, GST has decreased hotel service costs."** the number of the respondents who strongly agreed were (8, 4.00%), agreed were (39, 19.50%), neutral were (91, 45.50%), and those who disagreed were (45, 22.50%) and strongly disagreed were (17, 8.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"In comparison to the former indirect tax structure, GST has decreased hotel service costs."** was 2.88 ± 0.954, which reflects that sample respondents were **"Neutral"**. The one sample t-test results were t (199) = -1.779, p = 0.077, which concludes that the population mean is equal to 3.

Researcher's Implication: With reference to hotel service costs, GST has done a miracle. The VAT, Service Tax, Luxury Tax, and even excise fees on the production of pastries, among other taxes, were causing headaches for the hotel and restaurant industry prior to the implementation of the GST. All of these taxes were combined after the GST.

4.6.5 D_5 - In Comparison to the Previous Indirect Tax Structure, GST has Correctly Defined the Power of the National and State Governments

Table 4.25: In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments

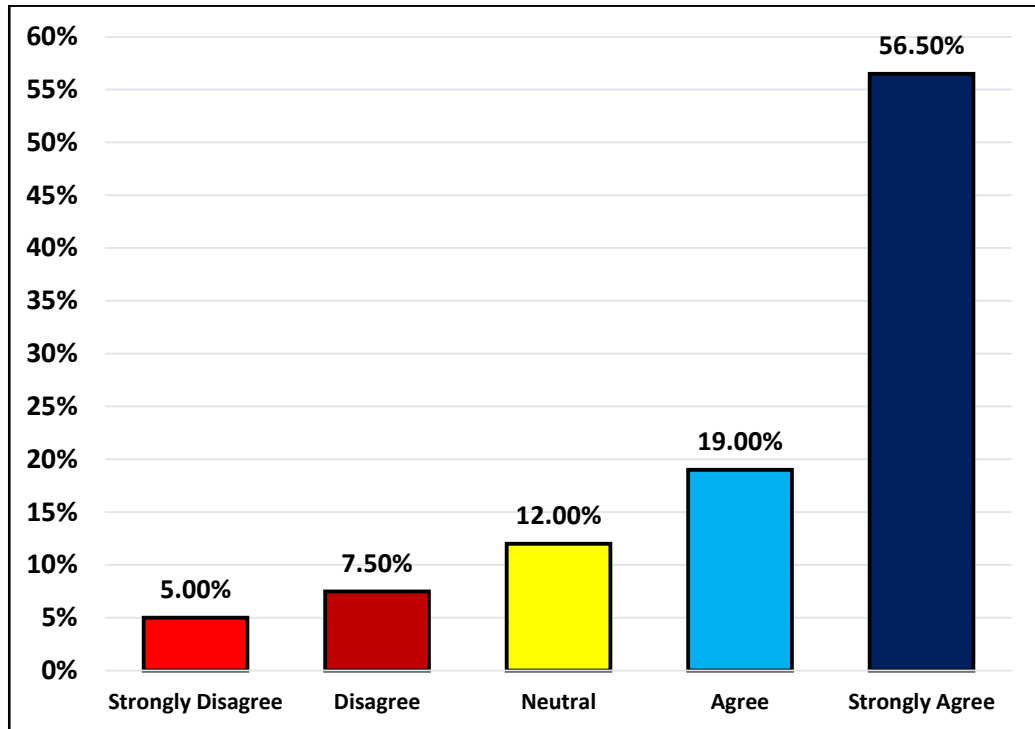| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_5	In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments.	n	10	15	24	38	113
		%	5.00%	7.50%	12.00%	19.00%	56.50%
		Mean	4.15				
		St. deviation	1.192				
		One -Sample t-test	t-value	13.583			
			p-value	0.000			

Figure 4.26: In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments

Table 4.25 and Figure 4.26 depicts that the primary data was collected from the respondents regarding the feature "In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments." number of the respondents who strongly agreed were (113, 56.50%), agreed were (38, 19.00%), neutral were (24, 12.00%), and those who disagreed were (15, 7.50%) and strongly disagreed were (10, 5.00%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments.**" was 4.15 ± 1.192, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 13.583, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: With the introduction of CGST and SGST, the powers of central and state Governments have become transparent and clear. There is no chance of any collision and confusion between the two on their powers. Thus, the respondents strongly agreed with the statement.

4.6.6 D_6 - In Comparison to the Old Indirect Tax System, GST has Introduced a More Transparent Tax Structure

Table 4.26: In comparison to the old indirect tax system, GST has introduced a more transparent tax structure

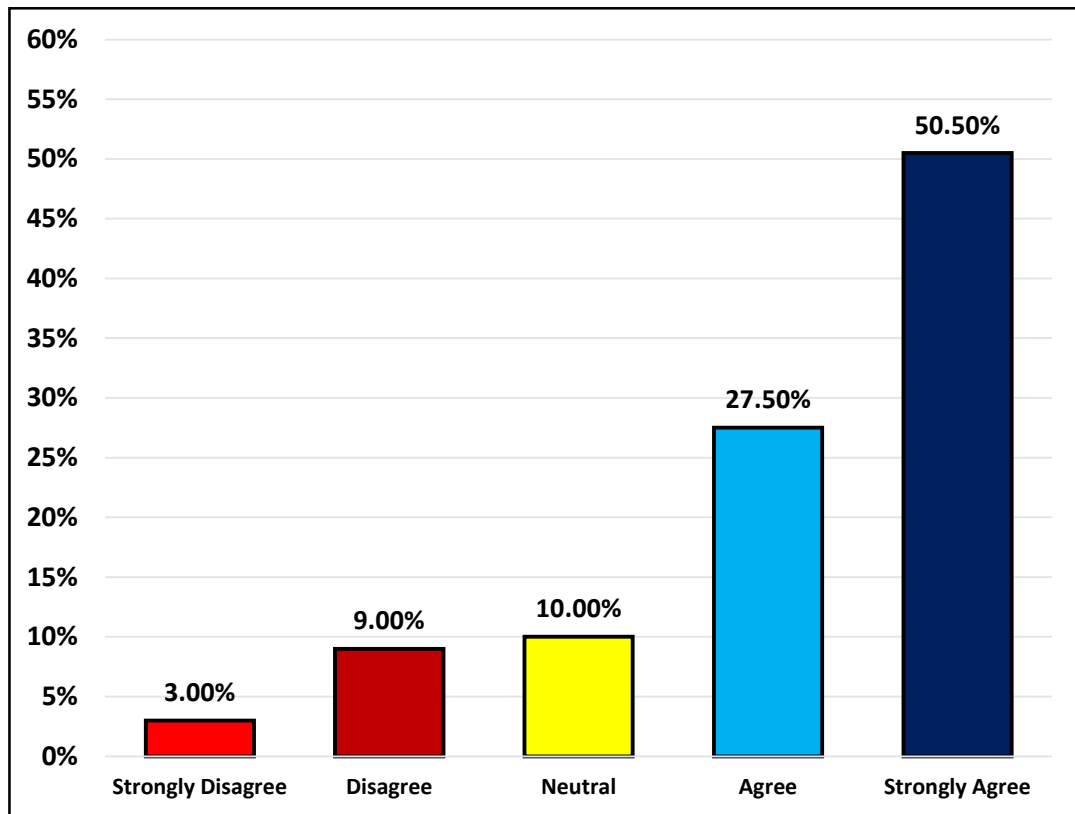| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_6	In comparison to the old indirect tax system, GST has introduced a more transparent tax structure.	n	6	18	20	55	101
		%	3.00%	9.00%	10.00%	27.50%	50.50%
		Mean	4.14				
		St. deviation	1.106				
		One -Sample t-test	t-value	14.515			
			p-value	0.000			

Figure 4.27: In comparison to the old indirect tax system, GST has introduced a more transparent tax structure

Table 4.26 and Figure 4.27 depicts that the primary data was collected from the respondents regarding the feature "**In comparison to the old indirect**

tax system, GST has introduced a more transparent tax structure." the number of the respondents who strongly agreed were (101, 50.50%), agreed were (55, 27.50%), neutral were (20, 10.00%), and those who disagreed were (18, 9.00%) and strongly disagreed were (6, 3.00%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for "**In comparison to the old indirect tax system, GST has introduced a more transparent tax structure.**" was 4.14 ± 1.106, which reflects that sample respondents were "**Strongly Agree**". The one sample t-test results were t (199) = 14.515, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: As stated above, GST has introduced a transparent tax system. In comparison to the previous tax systems, this one is more transparent because consumers understand that they must account for and remit a certain tax amount when making a purchase of taxable products or services. Input tax credits are readily available across all goods and services at all stages of production, allowing for a complete reorganisation of corporate processes. As a result, there was unanimous agreement among responders.

4.6.7   D_7 - In Comparison to the Old Indirect Tax Structure, GST has Introduced a More Liberal Tax Regime

Table 4.27: In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime

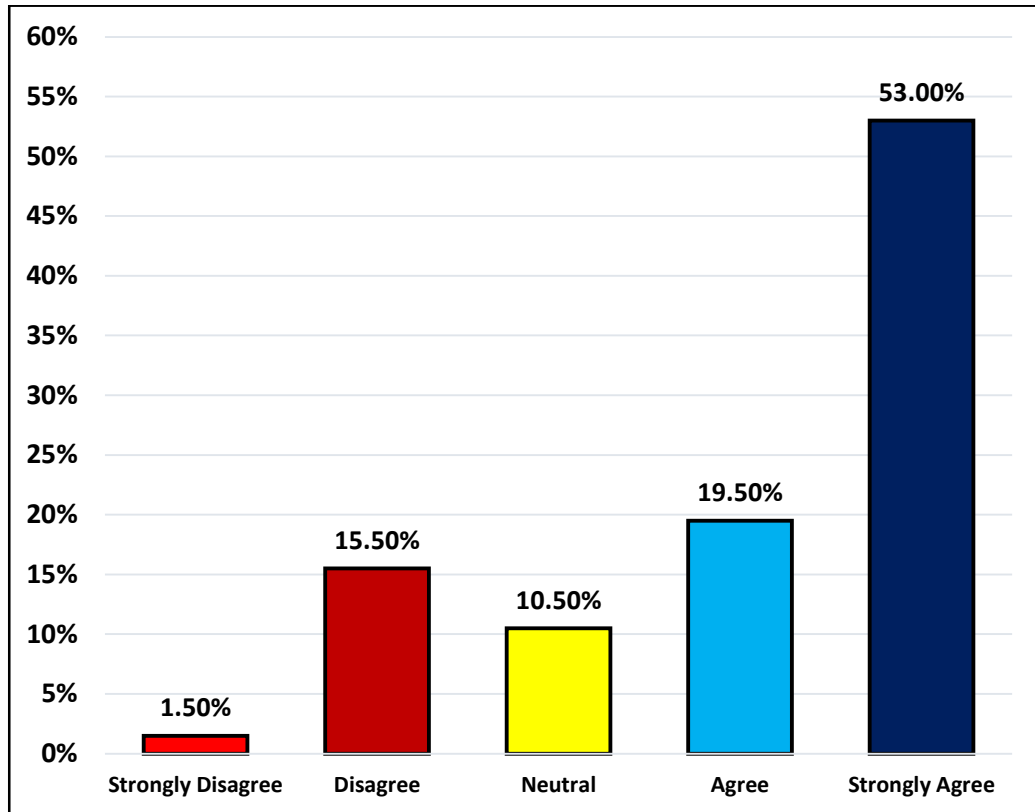| Abb.	Statement-Impact		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
D_7	**In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime.**	**n**	3	31	21	39	106
		%	1.50%	15.50%	10.50%	19.50%	53.00%
		Mean	4.07				
		St. deviation	1.180				
		One -Sample t-test	t-value	12.825			
			p-value	0.000			

Figure 4.28: In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime

Table 4.27 and Figure 4.28 depicts that the primary data was collected from the respondents regarding the feature **"In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime."** number of the respondents who strongly agreed were (106, 53.00%), agreed were (39, 19.50%), neutral were (21, 10.50%), and those who disagreed were (31, 15.50%) and strongly disagreed were (3, 1.50%).

As depicted from the above interpretation and further calculation of the primary data collected, the mean ± standard deviation for **"In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime."** was 4.07 ± 1.180, which reflects that sample respondents were **"Strongly Agree"**. The one sample t-test results were t (199) = 12.825, p = 0.000, which concludes that the population mean is more than 3.

Researcher's Implication: Further, it was strongly agreed by the respondents that GST is a very liberal tax system. The previous tax system lacked this feature;

the multiplicity of taxes and the fragmented set-up led to the introduction of GST, a new, improved and better scheme for the betterment of society as a whole.

4.7 HYPOTHESES TESTING

The last and the final section of the chapter is Hypotheses testing, which contains a set of 4 Hypotheses for statistical verification and validation. Each of the hypothesis have been explained in detail below:

4.7.1 First Hypothesis

H_{01}: **There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to the impact of GST.**

For the purpose of calculating the hypothesis, the Average score of question 3, consisting of eight Likert statements related to the impact of GST on hotels, was calculated.

Table 4.28: Group Statistics (Impact of GST)

Type of Hotel		N	Mean	Std. Deviation	Std. Error Mean
Mean Score - Impact of GST	Luxury Hotel	78	2.5016	.84671	.09587
	Budget Hotel	122	4.3166	.37143	.03363

Table 4.28 depicts the group statistics revealing the mean score of the Impact of GST on hotels and the type of hotel (Luxury Hotel and Budget Hotel). The standard deviation and standard error mean were calculated for the same. From the above table, the opinion mean score of Budget Hotels (4.32) was found to be more than that of the luxury hotels (2.50) for the impact of GST. Following the working in the above table, the independent sample test was calculated to compare the significant difference between the types of hotels.

Table 4.29: Independent Samples Test

		Mean Score -Impact of GST	
		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	65.014	
	Sig.	.000	
t-test for Equality of Means	t	-20.776	-17.865
	df	198	96.186
	Sig. (2-tailed)	.000	.000
	Mean Difference	-1.81500	-1.81500
	Std. Error Difference	.08736	.10160
	95% Confidence Interval of the Difference	Lower	-1.98727	-2.01666
		Upper	-1.64272	-1.61333

Since the value of p-value of Levene's Test for Equality of Variances was found to be less than 0.05, the researcher has assumed not an equal variance and the significance value of the t-test was found to be less than 0.05, we reject the null hypothesis and conclude that there is a significant difference in the perception of hoteliers of luxury and budgeted hotels with regard impact of GST.

4.7.2 Second Hypothesis

H_{02}: **There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to awareness about the provisions of GST.**

For the purpose of calculating the hypothesis, the Average score of question 2, consisting of five different provisions, was calculated.

Table 4.30: Group Statistics (Awareness Score Provision of GST)

Type of Hotel		N	Mean	Std. Deviation	Std. Error Mean
Awareness Score Provision of GST	Luxury Hotel	78	2.1667	.60510	.06851
	Budget Hotel	122	3.8607	.57948	.05246

Table 4.30 depicts the group statistics revealing the awareness mean score provision of GST related to hotels and the type of hotel (Luxury Hotel and Budget Hotel). The standard deviation and standard error mean were calculated for the same. From the above table, the opinion mean score of Budget Hotels (3.86) was found to be more than that of the luxury hotels (2.16) for the impact of GST. Following the working in the above table, the independent sample test was calculated to compare the significant difference between the types of hotels.

Table 4.31: Independent Samples Test- Awareness Score Provision of GST

		Awareness Score Provision of GST	
		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	.075	
	Sig.	.785	
t-test for Equality of Means	t	-19.819	-19.630
	df	198	158.986
	Sig. (2-tailed)	.000	.000
	Mean Difference	-1.69399	-1.69399
	Std. Error Difference	.08547	.08629
	95% Confidence Interval of the Difference — Lower	-1.86254	-1.86442
	95% Confidence Interval of the Difference — Upper	-1.52544	-1.52356

Since the value of p-value of Levene's Test for Equality of Variances was found to be more than 0.05, the researcher has assumed equal variance and the significance value of t-test was found to be less than 0.05, we reject the null hypothesis and conclude that there is significant difference in the perception of hoteliers of luxury and budgeted hotels with regard awareness about the provisions of GST.

4.7.3 Third Hypothesis

H_{03}: **There is no significant difference in the perception of hoteliers with reference to challenges in the effective implementation of GST.**

Objective 4:   *To identify challenges faced by the respondents in effective implementation of GST.*

The section below relates to objective 4 of the research and aims at enquiring on the challenges faced by the respondents in the implementation of GST. Ten challenges were listed, and the respondents were asked to give priorities to various stated options. In order to rank the various options appropriately and make the study precise and clear, the Friedman rank test was applied, and its results were given as follows.

Table 4.32: Friedman test

S. No	Challenges	Mean Rank (Friedman Test)	Rank
1	Relying on professionals (Accountant, CA etc.)	5.322	I
2	GST is not well understood.	5.192	II
3	GST Calculation	5.142	III
4	GST slabs have been revised several times.	5.142	IV
5	Filling out returns is a time-consuming process.	4.882	V
6	Dependent on the Return of Suppliers	4.872	VI

S. No	Challenges	Mean Rank (Friedman Test)	Rank
7	Input and output entries are inconsistent.	4.792	VII
8	Inventory Management Difficulties	4.782	VIII
9	Online GST System Lacks User-Friendliness	4.622	IX
10	Problems Obtaining a GST Identification Number	4.492	X

The result, as depicted in Table 4.32 that of the different challenges faced by respondents for implementation of GST was as follows:

Table 4.33: Test Statistics

Chi-Square	11.29
df	9
Asymp. Sig.	0.168
a. Friedman Test	

Further, the Friedman test extracted Chi-Square's calculated (Table 4.33) value of 11.29 with a degree of freedom of 9, which was found insignificant since the calculated p-value was found to be 0.169, which is more than 0.05, so we accept the null hypothesis and concluded that there is no difference in perception of the respondents.

4.7.4 Fourth Hypothesis

H$_{04}$: **There is no significant difference in the perception of hoteliers with reference to the previous indirect tax regime & the present GST.**

For the purpose of calculating the hypothesis, the Average score of question 3, consisting of eight Likert statements related to the impact of GST on hotels, was calculated.

Table 4.34: Group Statistics (Mean Score – Difference in Previous Indirect Tax and GST)

Type of Hotel		N	Mean	Std. Deviation	Std. Error Mean
Mean Score - Differences	Luxury Hotel	78	2.6996	.78840	.08927
	Budget Hotel	122	4.4379	.36259	.03283

The table above depicts the group statistics revealing the opinion mean score for the difference in previous indirect tax and GST and the type of hotel (Luxury Hotel and Budget Hotel). The standard deviation and standard error mean were calculated for the same. From the above table, the opinion mean score of Budget Hotels (4.43) was found to be more than that of the luxury hotels (2.69) for the impact of GST. Following the working in the above table, the independent sample test was calculated to compare the significant difference between the type of hotels.

Table 4.35: Independent Samples Test (Mean Score – Difference in Previous Indirect Tax and GST)

		Mean Score - Differences	
		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	70.501	
	Sig.	.000	
t-test for Equality of Means	t	-21.128	-18.276
	df	198	98.092
	Sig. (2-tailed)	.000	.000
	Mean Difference	-1.73831	-1.73831
	Std. Error Difference	.08227	.09511
	95% Confidence Interval of the Difference	Lower	-1.90055	-1.92705
		Upper	-1.57606	-1.54956

Since the value of p-value of Levene's Test for Equality of Variances was found to be less than 0.05, the researcher has assumed not an equal variance and the significance value of the t-test was found to be less than 0.05, we reject the null hypothesis and conclude that there is a significant difference in the perception of hoteliers with reference to previous indirect tax regime & the present GST.