

## QUESTIONNAIRE

Dear Participant,

Thanks for sparing your valuable time and for participating in this study of “**A Study of the Impact of the Goods and Service Tax on the Rajasthan Hotel Industry**”, The general purpose of this research is to better understand the hoteliers’ opinion about GST. Please read the instruction carefully, don’t leave any questions unanswered. Your honesty in answers would be highly appreciated and data thus collected will be used only for academic purpose

### **Section I: Hotel Profile**

- I. Name of Hotel : \_\_\_\_\_
- II. Type of Hotel : (a) Luxury Hotel (b) Budget Hotel

### **Section II: Demographic Profile**

- III. Gender : (a) Male (b) Female
- IV. Age (In Years) : \_\_\_\_\_
- V. Highest Qualification : (a) Undergraduate (b) Graduate  
(c) Postgraduate (d) Other \_\_\_\_\_
- VI. Designation : \_\_\_\_\_
- VII. Monthly Income  
(a) Up to Rs. 25,000 (b) Rs. 25000 to 50,000 (c) Rs. 50,000 to 75,000  
(d) Rs. 75,000 to 1,00,000 (e) More than Rs. 1,00,000
- VIII. How long You have been working in this hotel  
(a) Less than 1 Year (b) 1 to 3 Years  
(c) 3 to 6 Years (d) More than 6 Years

### **Section III: Perception of Hoteliers**

- Q.1 In which type of GST scheme your hotel is registered?
- (a) Composition Scheme  
(b) Regular Scheme

Q.2 Please specify your awareness about the main provisions of GST on 5 point scale starting from 5 (Extremely Aware) to 1 (Not at all Aware)

S. No	Statements	Extremely Aware	Moderately Aware	Somewhat Aware	Slightly Aware	Not at all Aware
2.1	Invoicing	5	4	3	2	1
2.2	E-way Bill	5	4	3	2	1
2.3	Return	5	4	3	2	1
2.4	Tax on supply types like Interstate CGST SGST	5	4	3	2	1
2.5	Tax on supply types like Interstate IGST	5	4	3	2	1

Q.3 Mark your opinion for the following statements related to impact of GST on Hotels on 5-point scale starting from 5 (Strongly Agree) to 1 (Strongly Disagree)

S. No	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
3.1.	GST has lessened the impact of taxation cascading.	5	4	3	2	1
3.2.	The GST has made proper record-keeping mandatory.	5	4	3	2	1
3.3.	GST will increase and provide benefits in the long run.	5	4	3	2	1
3.4.	GST has boosted the number of customers.	5	4	3	2	1
3.5.	GST has increased your hotel's profitability.	5	4	3	2	1
3.6.	GST is difficult to comprehend.	5	4	3	2	1
3.7.	The tax burden on hoteliers has increased as a result of GST.	5	4	3	2	1
3.8.	Formalities for filing a GST return are too burdensome.	5	4	3	2	1

Q.4 Please rank the challenges faced by you in the implementation of GST.

S. No	Challenges	Rank
4.1	Problems Obtaining a GST Identification Number	
4.2	Online GST System Lacks User-Friendliness	
4.3	GST slabs have been revised several times.	
4.4	Filling out returns is a time-consuming process.	

<b>S. No</b>	<b>Challenges</b>	<b>Rank</b>
4.5	Dependent on the Return of Suppliers	
4.6	GST is not well understood.	
4.7	GST Calculation	
4.8	Input and output entries are inconsistent.	
4.9	Relying on professionals (Accountant, CA etc.)	
4.10	Inventory Management Difficulties	

Q.5 Mark your opinion for the following statements related to differences in the previous indirect tax system & GST on 5-point scale starting from 5 (Strongly Agree) to 1 (Strongly Disagree)

<b>S. No</b>	<b>Statements</b>	<b>Strongly Agree</b>	<b>Agree</b>	<b>Neutral</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
5.1	Compared to the former indirect tax system, the GST contains fewer legislation.	5	4	3	2	1
5.2	In comparison to the old indirect tax system, GST has introduced unified tax rates.	5	4	3	2	1
5.3	In comparison to the former indirect tax structure, GST has lowered the tax burden.	5	4	3	2	1
5.4	In comparison to the former indirect tax structure, GST has decreased hotel service costs.	5	4	3	2	1
5.5	In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments.	5	4	3	2	1
5.6	In comparison to the old indirect tax system, GST has introduced a more transparent tax structure.	5	4	3	2	1
5.7	In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime. In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime.	5	4	3	2	1

# A CASE STUDY OF UDAIPUR CITY'S RESPONDENTS' GST PERCEPTION

**Dr Ashish Shrimali**

Assistant Professor,  
Pacific Academy of Higher Education and Research University, Udaipur.

**Anandi Lal Dhing**

Research Scholar-Doctoral Studies,  
Pacific Academy of Higher Education and Research University, Udaipur.

## 1.1 ABSTRACT

**The theme of the study:** GST's single tax and transparent computations have simplified India's tax structure. The survey seeks respondents' opinions on Udaipur's GST implementation.

**Research Question:** Is the general criterion of society applicable to that of the individual as well?

**Design/methodology/approach:** The sample size was taken as 142 Udaipur residents who are businessmen and payers of GST provided primary data. The researcher used non-experimental quantitative surveys, structured questionnaires, manual distribution, and direct interviews.

**Key Finding** – Most respondents now like the GST idea. GST has had a good influence on the economy, according to respondents.

**Research constraints**– The data were collected from city business managers but only from Udaipur. A bigger sample size, with the inclusion of service sector employees as well, may have yielded more accurate and better pervasive results.

**Practical implications** – GST is a very adaptable tax regime. Its practical implication does not need any mention, and so is the study pertaining to GST. To identify key economic aspects affected by GST, the study provides insight into respondents' perceptions.

*Keywords: GST, Businessmen, Udaipur*

## 1.2 INTRODUCTION

India implemented GST on July 1, 2017. The new tax regime was implemented long ago. Atal Bihari Vajpayee, India's then-Prime Minister, formed a GST legislation group in 2000. A 2004 task force recommended a new tax structure to improve the tax regime. In 2011, the Constitution Amendment Bill was passed to apply GST on April 1, 2010, as requested by the finance minister in 2006. In 2013, the Standing Committee released its GST report. In 2014, Arun Jaitley, the new Finance Minister, reintroduced the GST bill, which the Lok Sabha passed in 2015. The Rajya Sabha did not pass the law. Therefore it was delayed. Both houses of Congress approved the updated model GST statute in 2016. India's President also approves. The Lok Sabha and Cabinet adopted four additional GST laws in 2017. On July 1, 2017, the Rajya Sabha passed four further GST Bills, implementing the new tax regime. CGST, SGST, IGST, and UTGS are the four GST types (UTGST).

GST has increased taxes on Indian consumers. GST has several long-term benefits for ordinary people. Commodity prices fell as FMCG and car makers paid less taxes. It attracted additional customers. Falling prices increase demand and profit in the manufacturing cycle. In such cases, the buyer and seller receive a fair share, boosting economic growth. Production boosts jobs and income. GST has reduced black money and corruption, protecting Indians' money. The key benefit from GST is that it has unified the system completely, costs are supposed to be reduced greatly, and overall, the tax system is countrymen friendly, though it may not seem to be so initially to many. It replaced several indirect taxes. One tax means every state charges the same rate for a product or service. Centralising tax rates and policies simplify administration. E-way bills for goods movement and e-invoicing for transaction reporting are common laws. Taxpayers are less burdened by many return forms and dates, improving tax compliance. Indirect tax compliance is harmonised.

### 1.3 REVIEW OF LITERATURE

(Dash, 2017) This paper examines the advantages and cons of the GST in the Indian tax system. In short, GST is a single tax that applies from manufacturer to end-user. Due to the availability of credits for input taxes paid at each step, GST is essentially a tax on value addition at each stage.

(Lourdunathan & Xavier, 2017) Manufacturers, retailers, and the general public have opposing views on the planned Goods and Services Tax (GST). An overview of India's GST implementation history, prospects, and obstacles. Finally, a conclusion is offered.

(Kour, Chaudhary, Singh, & Kaur, 2016) GST is a comprehensive tax system that would include all indirect taxes levied by state and federal governments, as well as the whole economy, into a single national market. This paper will illustrate what the effect of GST will be when it is implemented, the differences between current indirect taxes and GST, and what the advantages and problems of GST will be after it is implemented.

### 1.4 RESEARCH METHODOLOGY

The scope of the study is restricted to Udaipur city respectively. The study is descriptive and purposive in nature as the respondents have not been selected on a random basis; only businessmen form to be part of the study. By drafting an effective Likert set, the researcher will peep into the perception of the respondents on the core idea of GST. On the sample, t-test has been applied to the collected data. SPSS software has been used for the statistical workings.

#### 1.4.1 OBJECTIVES:

The study aims to know how respondents feel about GST implementation and how their thinking has evolved since it started.

#### 1.4.2 Likert Scale

The study is crucial. The sample included 142 Udaipur businessmen. The study's Likert scale pattern was:

<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
1	2	3	4	5

One hypothesis was framed to statistically test the data.

### 1.4.3 Hypothesis

**H<sub>01</sub>: The respondents' perceptions of the GST concept are not significantly different.**

### 1.4.4 DATA ANALYSIS

#### Likert Statement

To achieve the research objective and test hypothesis, primary data was obtained from respondents using Likert statements to see if there was no significant difference in respondents' GST concept perceptions.

1. Economic corruption reduction.
2. GST law is reasonable.
3. Comfortable online procedure for filing GST.
4. The unification of taxes is for the good of society.
5. The benefit of the government schemes can be best availed.
6. The present law is reasonably applied.
7. The present system is an edge over the early tax system.
8. Legislation needs timely modifications, which must be done to make regular improvements.
9. The government is making taxation more flexible and transparent to win the confidence of the public.
10. GST implementation has reduced Inflation costs, thus, favoured society.
11. Documentation has increased with GST.
12. GST application has reduced manual labour.
13. GST-mandated client billing, the system has become authentic.
14. Businesses benefit from E-WAY.

#### Table

1

*Exhibiting perception of respondents*

		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	TTL Agree	TTL Disagree
1	n	3	9	32	36	62	98	12
	%	2.11%	6.34%	22.54%	25.35%	43.66%	69.01%	8.45%

2	n	6	21	14	63	38	101	27
	%	4.23%	14.79%	9.86%	44.37%	26.76%	71.13%	19.01%
3	n	21	0	26	60	35	95	21
	%	14.79%	0.00%	18.31%	42.25%	24.65%	66.90%	14.79%
4	n	9	12	56	43	22	65	21
	%	6.34%	8.45%	39.44%	30.28%	15.49%	45.77%	14.79%
5	n	9	12	29	30	62	92	21
	%	6.34%	8.45%	20.42%	21.13%	43.66%	64.79%	14.79%
6	n	12	23	18	21	68	89	35
	%	8.45%	16.20%	12.68%	14.79%	47.89%	62.68%	24.65%
7	n	12	23	18	51	38	89	35
	%	8.45%	16.20%	12.68%	35.92%	26.76%	62.68%	24.65%
8	n	47	42	20	23	10	33	89
	%	33.10%	29.58%	14.08%	16.20%	7.04%	23.24%	62.68%
9	n	15	15	11	63	38	101	30
	%	10.56%	10.56%	7.75%	44.37%	26.76%	71.13%	21.13%
10	n	18	20	15	39	50	89	38
	%	12.68%	14.08%	10.56%	27.46%	35.21%	62.68%	26.76%
11	n	15	20	6	39	62	101	35
	%	10.56%	14.08%	4.23%	27.46%	43.66%	71.13%	24.65%
12	n	18	20	9	51	44	95	38
	%	12.68%	14.08%	6.34%	35.92%	30.99%	66.90%	26.76%
13	n	41	60	8	20	13	33	101
	%	28.87%	42.25%	5.63%	14.08%	9.15%	23.24%	71.13%
14	n	12	18	11	57	44	101	30
	%	8.45%	12.68%	7.75%	40.14%	30.99%	71.13%	21.13%

To test respondents' perceptions, the 14 Likert statements' scores were averaged, and a one-sample t-test was performed. The results were as follows.

**Table**

2

**One-Sample Statistics**

	N	Mean	Std. Deviation
Average Score	142	3.48	1.13

**Table**

3

**One-Sample Test**

	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Average Score	4.485	141	0.000	0.44949	0.2562	0.6428

After analysing the primary data, the mean score was 3.48, indicating that respondents “Agreed” on average, and the standard deviation was 1.13, which was greater than 1, indicating that respondents had various answers. The estimated value of the t-test (test value 3, df. 141) was Positive, with a p-value of less than 0.05, confirming that the mean value of responses is more than 3 and concluding that respondents' GST perceptions are not significantly different.

**FINDINGS**

1. “Reducing economic corruption” was endorsed by most respondents.
2. The GST was not a burden for most responders.
3. Respondents have demanded legislation clarity.
4. people are not sure about GST lowering the inflation rate.
5. Most respondents said GDP accelerated economic growth.
6. GST’s online tax filing has increased documentation and reduced labour. More than half of respondents claimed GST had increased their documentation because each transaction required proofreading, while online tax filing has decreased their manual effort because they only have to submit a basic form with the necessary information.



7. According to the survey, most respondents believed the E-way bill is useful to businesses since it has shortened the documentation process by eliminating state-by-state documentation, and the system is user-friendly and simple to generate the bill.

## 1.5 Suggestions:

GST Council should simplify the GST mechanism. It must attempt to modify rates as per the needs of the society. In semi-urban locations, GST training should be regular to make more people aware of the scheme.

## 1.6 Conclusion

To compete globally, India needed a strong and organised tax structure. The GST will increase business convenience and openness. Previously, each state had its own tax rates, which were confusing and raised product prices through a cascade effect, hindering foreign direct investment. Small business owners were upset with the rates criterion despite knowing the GST Act and product rates. Respondents appreciate the new online tax filing requirement, which saves time and eliminates paperwork. 62% of respondents said GST reduced corruption. As the study reveals, most respondents believed GST would boost economic growth but needed more information. The GST Council should keep promoting the Indian economy.

## References:

1. John, R. M., & Dauchy, E. (2021). Trends in affordability of tobacco products before and after the transition to GST in India. *Tobacco control*, 30(2), 155-159.
2. VARALAKSHMI, M. P., & KUMARI, K. S. (2021). Impact of Goods and Service Tax (GST) On Hotel Industry in India. *International Journal of Research in Humanities & Soc. Sciences*, 9(5), 10-14.
3. Manoj, S., Bhattacharya, G., Ravindra, K., & Vishal, M. (2020). EFFECT OF TAX REFORMS ON HOSPITALITY & TOURISM INDUSTRY IN JAIPUR-A STUDY. *PalArch's Journal of Archaeology of Egypt/Egyptology*, 17(7), 7739-7759.
4. Naem, S. S., & Khan, J. (2020). THE SOCIAL & ECONOMICAL IMPACT OF GST ON INDIAN ECONOMY. *The International Journal of Business Management and Technology*, 4(2), 74-85.
5. Sahoo, A., & Nayak, Y. D. (2020). Impact of GST on Hotel Industry-A Study in Bhubaneswar City in Odisha. *International Journal of Innovative Research in Engineering & Management (IJIREM)*, 8(2), 9-13.
6. Chandralal, P. S. (2019). A Study of impact of Goods and Service Tax on Hotel. *International Journal of Innovative Research in Engineering & Management*, 8(3), 9-12.
7. Ambili, S. (2018). Goods and services tax (GST) on Tourism sector-an overview. *Asian Journal of Multidimensional Research (AJMR)*, 7(1), 31-36.
8. Jain, A. (2018). Impact of goods and service tax (GST) on small business enterprise in reference to automobile industry. *International Journal of Applied Research*, 4(7), 349-352.
9. Khan, S., & Singh, M. S. (2018). Impact of GST on Different Industrial Sectors. *ACUMEN-2018*, 4(3), 154-159.

10. Nayyar, A., & Singh, I. (2018). A comprehensive analysis of Goods and Services Tax (GST) in India. *Indian Journal of Finance*, 12(2), 57-71.
11. Saxena, R. K., & Payal, P. (2018). Impact of GST on Tourism Industry. *Professional Panorama*, 47.
12. Dash, A. (2017). Positive and negative impact of GST on Indian economy. *International Journal of Management and Applied Science*, 3(5), 158-160.
13. Lourdunathan, F., & Xavier, P. (2017). A study on implementation of goods and services tax (GST) in India: Prospectus and challenges. *International Journal of Applied Research*, 3(1), 626-629.
14. Rupa, R. (2017). GST in India: An Overview. *International Education & Research Journal*, 3(2), 88-89.
15. Kour, M., Chaudhary, K., Singh, S., & Kaur, B. (2016). A study on impact of GST after its implementation. *International Journal of Innovative studies in sociology and humanities*, 1(2), 17-24.
16. Vasanthagopal, R. (2011). GST in India: A big leap in the indirect taxation system. *International Journal of Trade, Economics and Finance*, 2(2), 144.

**A STUDY OF PERCEPTION OF RESPONDENTS WITH REGARD TO LESS  
COLLECTION OF GST SINCE ITS INCEPTION: A CASE STUDY OF UDAIPUR CITY**

**Dr Ashish Shrimali**

Assistant Professor, PIBS ,Pacific University, Udaipur.

**Anandi Lal Dhing**

Research Scholar-Doctoral Studies, Pacific University, Udaipur.

***Abstract***

**Purpose:** To find out the reasons for less collection of GST since its implementation.

**Design/methodology/approach** –Primary data was collected from 138 respondents in the city of Udaipur. The researcher collected data using structured questionnaires and non-experimental quantitative surveys. At first, 150 persons were questioned, but only 138 of them offered useful information, and the remaining 12 were unengaged, incomplete responses that were deleted to make room for more study. A set of ten Likert statements were formed to test the perception of reduced GST collection after its implementation, and statistical findings were produced from them.

**Research limitations/implications** –GST collection will fluctuate over time depending on future conditions because no existing studies have identified the causes of lower GST collection. This is the first time this research has been conducted. The data was collected from the perspective of businesspeople in the city of Udaipur, with a small sample size (150 respondents); if the sample size had been larger, the conclusion would have been more accurate.

**Findings:** GST collection is hampered by a variety of factors, including strict compliance, a lack of understanding, a slowing economy, and COvid-19.

**Practical implications** – The study gives insight into respondents' perceptions of lower GST revenue collection, and the results produced from the data are effective and valuable, with practical ramifications.

**Originality/value** –The data collection was done on a first-come, first-served basis, and the write-up is based on the data collecting findings as well as the researcher's own perspective.

*Key Words: GST.*

***Introduction:***

On July 1, 2017, the Goods and Services Tax (GST) went into effect. It is an indirect tax on the provision of goods and services in India. It is a multi-stage, destination-based tax that is imposed on the supply of goods and services. There are five different slab rates to choose from. GST has been implemented in 162 countries around the world, including India. The major goal of the GST is to bring all indirect taxes in India under one umbrella, such as the Central Excise Tax, Service Tax, VAT/Sales Tax, and so on. The GST-based taxing system makes the taxation system more transparent. The Central GST Act of 2017 authorises the central government to charge the CGST on the supply of goods and services, or both, inside the state's borders. The Integrated GST Act of 2017 deals with the imposition of IGST by the central government on the delivery of goods and services, or both, outside the state's borders. Similarly, the State/Union Territory Act 2017 regulates the imposition of SGST/UTGST by the

State/Union Territory government on the supply of goods and services, or both, within the state's boundaries.

***Review of Literature:***

(John & Dauchy, 2021) On average, cigarettes, bidis and SLT have become increasingly affordable over the past 10 years. Bidis were found to be nine times more affordable than cigarettes. The GST has accentuated the increase in the affordability of cigarettes and SLT, and did not significantly alter the high affordability of bidis. In general, states with high (low) value-added tax rates during the pre-GST period experienced increases (decreases) in tobacco products' affordability after GST.

(Nayyar & Singh, 2018) GST is one of the most crucial tax reforms in India, which has been long pending. This paper presents an overview of the GST concept, explains its features along with its timeline of implementation in India. The paper is more focused on the advantages of GST and the challenges faced by India in execution.

(Lourdunathan & Xavier, 2017) As the Goods and Services Tax Bill was passed in the Rajya Sabha, it also brought India to the centre of the global economy. With the passing of the bill, many international newspapers published their views on how the GST Bill brings a new wave of economic reform to the country. The paper highlights the background, Prospectus and challenges in the Implementation of Goods and Services Tax (GST) in India. Finally, the paper examines and draws out a conclusion.

(Rupa, 2017) Traditionally India's tax regime relied heavily on indirect taxes. Revenue from indirect taxes was the major source of tax revenue till tax reforms were undertaken during the nineties. There are endless taxes in the present system, few levied by the Centre and the rest levied by the state. To remove this multiplicity of taxes and reduce the burden on the taxpayer, a simple tax is required, and that is the Goods and Service Tax (GST). This paper throws an insight into the Goods and Service Tax concept, its advantages, disadvantages and international scenario.

(Kour, Chaudhary, Singh, & Kaur, 2016) GST is now accepted all over the world, and countries are using it for sales tax systems. This paper will help to show what will be the impact of GST after its implementation, the difference between present Indirect Taxes and GST and what will be the benefits and challenges of GST after implementation.

(Vasanthagopal, 2011) Despite the various impediments to the proposed transition, until the time GST is implemented, it would be worthwhile to assess its positive impacts on the various development areas, viz. agriculture, manufacturing industry, MSME, housing, poverty reduction, employment, price level, EXIM trade, GDP, government revenue, etc. and this aspect is the subject matter of this paper.

***Research Gap:***

Various research articles have highlighted the impact of GST on the Indian economy, on various sectors, the benefits and drawbacks of GST implementation, and so on, but none of the available studies has identified the causes for the government's lower GST collection. As a result, this paper will attempt to address the explanations as well as the gaps in previous research.

***Objective:***

To figure out why the government has collected less GST since its start.

***Research Methodology:***

The mode of data collection opted for the study is primary in nature. Random sampling was used to collect the data. The area of study is the Udaipur district, and the number of respondents taken as a sample is 138 respondents who are businessmen from the Udaipur district. The statistical tools used for the purpose of data analysis are mean, standard deviation and one sample t-test.

***Analysis of Data:***

**Likert statements to know the perception of respondents ON why the government has collected less GST since its start**

S\_1. It is not as handy as the traditional taxation concept.

S\_2. GST is not meant for India; we are not that tech-savvy.

S\_3. Even the tax professional is not so comfortable with it.

S\_4. The resistance from society has led to a weak collection of GST.

S\_5. People are smart enough to conceal their income even with GST.

S\_6. The Covid outbreak was a significant factor contributing to less collection of GST by the Government.

S\_7. The countrymen succeeded in finding out ways to escape GST as well.

S\_8. Demonetisation already weakened the economy, and GST added to its glory; revenue collection had to be low.

S\_9. It came up accidentally; it took us time to accept the new taxation regime.

S\_10. The tax regime is very complex; its complexity led to non-acceptability and, ultimately, weak collection.

***Hypothesis Testing***

**H<sub>01</sub>: The perception of sample respondents is indifferent regarding the low collection of GST since inception**

**i.e. Sample mean ( $\bar{x}$ ) = 3 Hypothesized Population mean ( $\mu$ )**

**H<sub>01a</sub>: The perception of sample respondents is different regarding the low collection of GST since inception**

**i.e. Sample mean ( $\bar{x}$ )  $\neq$  3 Hypothesized Population mean ( $\mu$ )**

To test the above-mentioned null hypothesis, a one-sample t-test was applied

		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total Agreed	Total Disagreed	Mean St. Dev	t-test Sign.
S_1	n	14	24	18	47	35	82	38	3.47	4.212
	%	10.14%	17.39%	13.04%	34.06%	25.36%	59.42%	27.54%	1.314	.000
S_2	n	45	40	20	22	11	33	85	2.99	5.621
	%	32.61%	28.99%	14.49%	15.94%	7.97%	23.91%	61.59%	1.302	.000
S_3	n	17	16	12	58	35	93	33	3.57	5.03

	%	12.32%	11.59%	8.70%	42.03%	25.36%	67.39%	23.91%	1.318	9 .000
S_4	n	20	20	16	37	45	82	40	3.49	3.95 8
	%	14.49%	14.49%	11.59%	26.81%	32.61%	59.42%	28.99%	1.441	.000
S_5	n	17	21	7	37	56	93	38	3.68	5.53 8
	%	12.32%	15.22%	5.07%	26.81%	40.58%	67.39%	27.54%	1.445	.000
S_6	n	20	20	10	48	40	88	40	3.49	4.08 9
	%	14.49%	14.49%	7.25%	34.78%	28.99%	63.77%	28.99%	1.415	.000
S_7	n	40	55	10	19	14	33	95	3.02	5.73 3
	%	28.99%	39.86%	7.25%	13.77%	10.14%	23.91%	68.84%	1.307	.000
S_8	n	14	19	12	53	40	93	33	3.62	5.59 7
	%	10.14%	13.77%	8.70%	38.41%	28.99%	67.39%	23.91%	1.308	.000
S_9	n	14	24	18	20	62	82	38	3.67	5.41 4
	%	10.14%	17.39%	13.04%	14.49%	44.93%	59.42%	27.54%	1.447	.000
S_10	n	12	13	28	29	56	85	25	3.75	6.75 1
	%	8.70%	9.42%	20.29%	21.01%	40.58%	61.59%	18.12%	1.311	.000

The calculated value of the t-test was (test value 3, df. 137), which was found to be positive in all statements; the significance value was less than 0.05, which confirms that the mean value of responses is **more** than 3. The researcher rejects that null hypothesis and concludes that the perception of sample respondents is different regarding the low collection of GST since inception i.e. Sample mean ( $\bar{x}$ )  $\neq$  3 Hypothesized Population mean ( $\mu$ ).

**Findings:**

1. Most businesses, particularly SMEs, were unaware of the complexities of the new tax structure. They did not want to register under GST because they found the new tax structure difficult to understand in relation to their companies.

2. Everything must be done online under the new tax framework. In India, the majority of taxpayers are not tech-savvy and lack access to internet compliance resources. As a result, consumers were having difficulty following the compliance requirements online.
3. Tax experts' lack of experience filing returns under the new tax regime led to their incorrect filing of returns.
4. Due to the strict compliance requirements imposed by the law, people were unwilling to register under the new tax regime.
5. Tax evaders create false invoices to demonstrate the provision of goods and services when none has occurred.
6. Businesses made use of fake credits while they were ineligible for input tax credits.
7. Due to the slowing economy, lesser GDP growth has resulted in lower GST collections. GST is a transaction tax; thus, any drop-in economic activity has an influence on it.
8. Due to the economic freeze, GST collection in the first quarter of FY 2020-21 was substantially reduced, as most firms were closed, and revenue generated by them was similarly reduced.

**Conclusion:**

The government's objective for GST collection was not met due to a variety of factors. People initially found the new tax regime difficult to comprehend since they lacked the necessary expertise to comprehend how the system worked. Slowly but steadily, people began to register for the new tax. Several times in recent years, the government has extended the deadline for submitting returns, decreased the interest rate on late fines, cut tax rates, and changed the threshold limitations in order to provide assistance to taxpayers, as the law was recently enacted. Even after extending the deadlines and lowering tax rates, the government was only able to meet the target for a few months. To raise revenue, the government is still working on the compliance procedure, modernising the internet portal, identifying tax evasion methods, and so on. In the long run, the impact of GST will undoubtedly raise government revenues. As a result, the government's GST collection target may or may not be met, depending on future circumstances and the government's many adjustments.

**Suggestion:**

Making GST acceptable to the Indian mass demand something big to be injected into the economy. A few suggestions based on the findings and the researcher's personal opinion are to hold webinars to educate tax professionals, business owners, and others, to minimise the amount of time it takes to receive a refund, to make an effort to simplify compliance, to make the changes as basic as possible.

**References**

1. Chanda, S., Roy, J., Mukhopadhyay, A., Chakraborty, T., & Mazumder, D. G. (2021). Modification of DNMTs Gene Expressions by GST O1 and GST O2 Polymorphism in Chronic Arsenic Exposed People with and without malignancy from West Bengal, India.
2. John, R. M., & Dauchy, E. (2021). Trends in affordability of tobacco products before and after the transition to GST in India. *Tobacco control*, 30(2), 155-159.
3. Law, C., Brown, K. A., Green, R., Venkateshmurthy, N. S., Mohan, S., Scheelbeek, P. F., Cornelsen, L. (2021). Changes in take-home aerated soft drink purchases in urban India after the

implementation of Goods and Services Tax (GST): An interrupted time series analysis. *SSM-population health*, 14, 100794.

4. Sharma, M. (2021). The possible impact of biggest tax reform (GST) in India. *IJAR*, 7(2), 31-34.
5. Shome, P. (2021). Goods and Services Tax (GST): India Case Study. *Springer Texts in Business and Economics*, 271-285.
6. Nayyar, A., & Singh, I. (2018). A comprehensive analysis of Goods and Services Tax (GST) in India. *Indian Journal of Finance*, 12(2), 57-71.
7. Lourdunathan, F., & Xavier, P. (2017). A study on implementation of goods and services tax (GST) in India: Prospectus and challenges. *International Journal of Applied Research*, 3(1), 626-629.
8. Rupa, R. (2017). GST in India: An Overview. *International Education & Research Journal*, 3(2), 88-89.
9. Kour, M., Chaudhary, K., Singh, S., & Kaur, B. (2016). A study on impact of GST after its implementation. *International Journal of Innovative studies in sociology and humanities*, 1(2), 17-24.
10. Vasanthagopal, R. (2011). GST in India: A big leap in the indirect taxation system. *International Journal of Trade, Economics and Finance*, 2(2), 144.
11. Das, N., & Kumar, S. P. Goods and Services Tax (GST) in India.





**UTKAL**  
HISTORICAL RESEARCH JOURNAL

**CERTIFICATE OF PUBLICATION**

This is to certify that the article entitled  
**A CASE STUDY OF UDAIPUR CITY'S RESPONDENTS' GST PERCEPTION**

Authored By

**Anandi Lal Dhing**  
Research Scholar-Doctoral Studies,  
Pacific Academy of Higher Education and Research University, Udaipur.

University Grants Commission

Published in Vol. XXXVI, No.1 (I), 2023  
**Utkal Historical Research Journal** with ISSN : 0976-2132  
UGC Care Group 1 Journal



Dr. **Basanta Kumar Mallik**  
Professor & Head  
Dept of History, Utkal University

# JME

JOURNAL OF MANAGEMENT & ENTREPRENEURSHIP

## CERTIFICATE OF PUBLICATION

This is to certify that the article entitled  
A STUDY OF PERCEPTION OF RESPONDENTS WITH REGARD TO LESS  
COLLECTION OF GST SINCE ITS INCEPTION: A CASE STUDY OF UDAIPUR CITY

Authored By

Anandi Lal Dhing  
Research Scholar-Doctoral Studies, Pacific University, Udaipur

University Grants Commission

Vol. 16, No.4 (II), October - December 2022

JOURNAL OF MANAGEMENT & ENTREPRENEURSHIP with ISSN : 2229-5348

UGC-CARE List Group I

Impact Factor: 4.257





# Faculty of Management

Pacific Academy of Higher Education & Research University, Udaipur

15<sup>th</sup> International Conference on

*Innovative Technologies in Business and Economy  
for Sustainable Development : Industry 5.0*

15-16 March 2024

Hybrid Mode

## *Certificate of Participation*

**Anandi Lal Dhing**, Research Scholar-Doctoral Studies

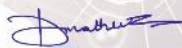
of **PAHER, Udaipur**

has participated in the 15<sup>th</sup> International Conference on

**Innovative Technologies in Business and Economy for Sustainable**

**Development : Industry 5.0.**

The organizers wish the participant a great success in future.



**Prof. Dipin Mathur**  
Director Conference



**Dr. Pallavi Mehta**  
Convener



**Dr. Pushpkant Shaktwiphee**  
Organizing Secretary

# A Study of the Impact of the Goods and Service tax on the Rajasthan Hotel Industry

## ORIGINALITY REPORT

8%

SIMILARITY INDEX

8%

INTERNET SOURCES

2%

PUBLICATIONS

4%

STUDENT PAPERS

## PRIMARY SOURCES

1

[pdfcoffee.com](http://pdfcoffee.com)

Internet Source

1%

2

[www.shanlaxjournals.in](http://www.shanlaxjournals.in)

Internet Source

1%

3

[www.primaxijcmr.org](http://www.primaxijcmr.org)

Internet Source

1%

4

[irgu.unigoa.ac.in](http://irgu.unigoa.ac.in)

Internet Source

<1%

5

Submitted to Pacific University

Student Paper

<1%

6

[tndalu.ac.in](http://tndalu.ac.in)

Internet Source

<1%

7

[www.researchgate.net](http://www.researchgate.net)

Internet Source

<1%

8

Submitted to University of Wollongong

Student Paper

<1%

9

[www.ijirem.org](http://www.ijirem.org)

Internet Source

<1%

10	Submitted to Griffith College Dublin Student Paper	<1 %
11	core.ac.uk Internet Source	<1 %
12	Submitted to PES University Student Paper	<1 %
13	Submitted to Universiti Teknologi MARA Student Paper	<1 %
14	www.coursehero.com Internet Source	<1 %
15	Submitted to Marwadi University Student Paper	<1 %
16	taxguru.in Internet Source	<1 %
17	archive.nnl.gov.np Internet Source	<1 %
18	Submitted to Amity University Student Paper	<1 %
19	Bharti Sharma, Rakhi Arora, Gaurav Sharma. "Food Industry: Experiencing positive impact after goods and service tax implementation", Materials Today: Proceedings, 2021 Publication	<1 %
20	gfgc.kar.nic.in Internet Source	<1 %

## BIBLIOGRAPHY

---

---

### JOURNAL ARTICLES

1. Amitabh, D. (2001). The Hotel Industry in India—The Past and The Present. *The Journal of Hospitality Financial Management*, 9(1), 7. doi:10.1080/10913211.2001.10653748
2. Ann, A., & Tomy, M. (2019). A Study on the Impact of Goods and Services Tax Reform on Hotels in Kerala. *The International Journal of Management*, 54. doi:10.18843/IJMS/V6I1(1)/07
3. Bharat Sidram, V. (2017). GST and Indian Tourism Sector. *International Research Journal of Multidisciplinary Studies*, 3(9).
4. Chandana, J., David, M., David, P., Martin, T., & Paul, W. (2013). Trends in the international hotel industry. *Worldwide Hospitality and Tourism Themes*, 5(2), 151-163. doi:10.1108/17554211311314100
5. Dr, K. P. (2018). A fleeting look at tax rates pre and post-GST. *International Journal Of Advance Research And Innovative Ideas In Education*, 4(3), 580-584.
6. Judy, H., & Scott, J. S. (2017). Hotel general managers' perceptions of CSR culture: A research note. *Tourism and Hospitality Research*, 17(4), 434-449. doi:10.1177/1467358415619669
7. Kawlel, S., & Aher, Y. L. (2017). GST: An economic overview: Challenges and Impact ahead. *International Research Journal of Engineering and Technology (IRJET)*, 4(04), 2760-2763.
8. Khan, S., & Singh, M. S. (2018). Impact of GST on Different Industrial Sectors. *ACUMEN-2018*, 4(3), 154-159.
9. Khatik, S., & Nag, A. K. (2019). Impact of GST on Indian hotel and restaurant business. *International Journal of Management, IT and Engineering*, 9(3), 128-137.
10. Kiran Mayi, I., & Vedala Naga, S. (2019). A study on factors effecting the employees attrition in hotel industry with reference hyderabad. *The International Journal of Management*, 10(6). doi:10.34218/IJM.10.6.2019.017

11. Kour, M., Chaudhary, K., Singh, S., & Kaur, B. (2016). A study on impact of GST after its implementation. *International Journal of Innovative studies in sociology and humanities*, 1(2), 17-24.
12. Lourdunathan, F., & Xavier, P. (2017). A study on implementation of goods and services tax (GST) in India: Prospectus and challenges. *International Journal of Applied Research*, 3(1), 626-629.
13. Miguel Ángel Beltrán, B., María Concepción Parra, M., & Juana María Padilla, P. (2017). Las redes sociales aplicadas al sector hotelero. *International journal of scientific management and tourism*, 3(2), 131-153.
14. Milica, S. (2017). International Franchising in the Hotel Industry. *Facta Universitatis. Series: Economics and Organization*, 13(4), 415-426. doi:10.22190/FUEO1604415S
15. Mishra, N. (2018). Impact of GST on Indian economy. *International journal of basic and applied research*, 8(11), 385-389.
16. Nayyar, A., & Singh, I. (2018). A comprehensive analysis of Goods and Services Tax (GST) in India. *Indian Journal of Finance*, 12(2), 57-71.
17. No, C., & Gupta, N. (2018). awareness on Goods and Service Tax (GST)". *International Journal of Academic Research and Development*, 3(5), 120- 123.
18. Panwar, D., & Patra, S. (2017). Impact of goods and services tax on the restaurants and food service businesses in India. *International Journal of Applied Business and Economic Research*, 15(23), 203-213.
19. Perween, S., & Hajam, A. G. (2021). Tourism in India: An overview of Public Expenditure and GST. *Excellence International Journal of Education and Research*, 11(2).
20. Peswani, J., & Pandey, A. (2021). A Review of Billing Structure in the GST Regime with Special Reference to Restaurant Industry. *Anwesh*, 6(1), 20.
21. Priya, M. S., & Premkumar, M. (2020). An empirical study on impact of GST on hotel industry at chennai city. *Journal of Emerging Technologies and Innovative Research*, 7(2), 106-110-106-110.

22. Prof. Shilpa, R. (2022). GST and its Influence on Hospitality. *Journal of Corporate Finance Management and Banking System*(26), 24-28. doi:10.55529/jcfmbs.26.24.28
23. Ramya, N., & Sivasakthi, D. (2017). GST and its impact on various sectors. *Journal of Management and Science, 1*, 65-69.
24. Revankar, S. (2022). GST and its Influence on Hospitality. *Journal of Corporate Finance Management and Banking System (JCFMBS) ISSN: 2799-1059, 2(06)*, 24-28.
25. Rupa, R. (2017). GST in India: An Overview. *International Education & Research Journal, 3(2)*, 88-89.
26. Sabbu Suresh, B. (2019). Hotel industry in india: issues and challenges. *Journal of Emerging Technologies and Innovative Research.*
27. Sahoo, A., & Nayak, Y. D. (2020). Impact of GST on Hotel Industry-A Study in Bhubaneswar City in Odisha. *International Journal of Innovative Research in Engineering & Management (IJIREM), 8(2)*, 9-13.
28. Sahoo, A., & Nayak, Y. D. (2021). Impact of GST on Hotel Industry-A Study in Bhubaneswar City in Odisha. *International Journal of Innovative Research in Engineering & Management (IJIREM), 8(3)*, 8-11.
29. Sameer, K., & Sunita, B. (2013). Service quality management in hotel industry. *International Journal of Commerce and Business Management, 6(1)*, 129-133.
30. Sapna, K. (2017). GST-A Consumption Based Tax. *Journal of business management & Social sciences research, 6(7)*, 10-12.
31. Saxena, R. K., & Payal, P. (2018). Impact of GST on Tourism Industry. *Professional Panorama, 47*.
32. Sebastian, J. (2013). India's GST Project. *International VAT Monitor.* doi:10.59403/1z7g5t5
33. Shaik Javed, P., Moyeenudin, H. M., Sija, A., Anandan, R., & Senthil Kumar, J. (2018). Digital marketing in hotel industry. *International journal of engineering and technology, 7*, 288-290. doi:10.14419/IJET.V7I2.21.12383
34. Shivani Vaid Swati, G., Divya, S., & Pritee, S. (2023). Impact of GST on the Sales of BSE-Listed Hotel and Tourism Companies. *Arthshastra : Indian*



*Journal of Economics & Research*, 12(1), 53-53.  
doi:10.17010/ajer/2023/v12i1/172843

35. Shrawan Kumar, S. (2011). Goods and services tax (GST). *JIMS8M: The Journal of Indian Management & Strategy*, 16(2), 40-49.
36. Swadia, B. U. (2016). Comparison between indirect tax and GST. *Recent Trends-A Referred International Journal of Multidisciplinary Research*, 2(4), 63-74.
37. Tiwari, R. K., & Goel, M. (2021). Impact of Goods And Service Tax on Tourism Industry With Focus on Tour Operator and Hotel Industry. *International Journal of Mechanical Engineering*, 6(3), 2186- 2194.
38. Trude, F. (2005). Training paradox in the hotel industry. *Scandinavian Journal of Hospitality and Tourism*, 5(3), 231-248.  
doi:10.1080/15022250510014372
39. VARALAKSHMI, M. P., & KUMARI, K. S. (2021). Impact of Goods and Service Tax (GST) On Hotel Industry in India. *International Journal of Research in Humanities & Soc. Sciences*, 9(5), 10-14.
40. Vasanthagopal, R. (2011). GST in India: A big leap in the indirect taxation system. *International Journal of Trade, Economics and Finance*, 2(2), 144.
41. Vig, S., & Tewary, T. (2022). Resilience of the Hotel Industry in COVID-19: The Indian Context. In *COVID-19 Pandemic Impact on New Economy Development and Societal Change* (pp. 251-263): IGI Global.

## **BOOKS**

1. Rao, M. G. (2022). Evolving issues and future directions in GST reform in India: Madras School of Economics.
2. Kulkarni, S., & Apsingekar, S. (2021). A Study of Impact of GST on Indian Economy with Reference to Pune Region. In: EasyChair.

## **THESIS**

1. Gowtham, R. (2022). *Impact of Goods and services tax GST on purchase decision of Fast Moving consumer Good Consumers FMCG of Chennai*

- City*. (Doctoral Degree), SRM Institute of Science and Technology, Retrieved from <http://hdl.handle.net/10603/425208>
2. Khan, M. N. A. (2022). *Goods And Services Tax Gst An Analysis Of The Indirect Tax Reform In India*. (Doctoral Degree), Galgotias University, Retrieved from <http://hdl.handle.net/10603/483883>
  3. Garg, R. (2020). *Impact of goods and service tax gst on indian economy*. (Doctoral Degree), University of Rajasthan, Retrieved from <http://hdl.handle.net/10603/484481>
  4. Mishra, A. (2020). *Impact of GST on Construction and Real Estate Sector in India*. (Doctoral Degree), Nims University Rajasthan, Retrieved from <http://hdl.handle.net/10603/310230>
  5. Shah(bordia), S. (2018). *Comparative Study Between GST and Indirect Taxes in Gujarat*. (Doctoral Degree), Pacific University, Retrieved from <http://hdl.handle.net/10603/321766>

## **WEBSITES**

1. [astreallegal.com](http://astreallegal.com)
2. [environment.yale.edu](http://environment.yale.edu)
3. [gstcouncil.gov.in](http://gstcouncil.gov.in)
4. [gstdelhizone.gov.in](http://gstdelhizone.gov.in)
5. [www.frontiersin.org](http://www.frontiersin.org)
6. [www.ijmra.us](http://www.ijmra.us)
7. [www.indianjournals.com](http://www.indianjournals.com)
8. [www.iosrjournals.org](http://www.iosrjournals.org)
9. [www.researchgate.net](http://www.researchgate.net)
10. [www.scribd.com](http://www.scribd.com)