

**A STUDY OF THE IMPACT OF THE GOODS AND SERVICE
TAX ON THE RAJASTHAN HOTEL INDUSTRY**

राजस्थान के होटल उद्योग पर वस्तु एवं सेवा कर के प्रभाव का अध्ययन

**A
THESIS**

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2024

DECLARATION

I **Anandi Lal Dhing S/o Shri Sunder Lal Dhing** resident of Kanore hereby declare that the research work incorporated in the present thesis entitled “**A Study of the Impact of the Goods and Service Tax on the Rajasthan Hotel Industry**” “राजस्थान के होटल उद्योग पर वस्तु एवं सेवा कर के प्रभाव का अध्ययन” is my original work. This work (in part or in full) has not been submitted to any University for the award or a Degree or a Diploma. I have properly acknowledge the material collected from secondary sources wherever required.

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CERTIFICATE

It gives me immense pleasure in certifying that the “**A Study of the Impact of the Goods and Service Tax on the Rajasthan Hotel Industry**” “राजस्थान के होटल उद्योग पर वस्तु एवं सेवा कर के प्रभाव का अध्ययन” submitted by **ANANDI LAL DHING** is based on the research work carried out under my guidance. He has completed the following requirements as per Ph.D. regulations of the University.

- I. Course work as per the University rules.
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PREFACE

The current thesis is titled "A Study of the Impact of the Goods and Service Tax on the Rajasthan Hotel Industry." The thesis aims to examine the integration of GST into the Hotel business in the country. The researcher sought to determine the Hotel industry's response to the introduction of GST in their sector.

The supervisor's recommendations and an increasing level of attention had a significant impact on the selection of this title. Furthermore, throughout the selection process, it was revealed that the Goods and Services Tax (GST) remains a significant source of uncertainty in the country. Not all individuals share the same perspective on GST, as their opinions on its advantages and disadvantages vary greatly. This heightened my curiosity to select the current topic. The thesis comprises a comprehensive Introduction, a well-structured Literature review with subheadings, a detailed chapter on research methodology that outlines all aspects of the undertaken research work, the statistical core of the thesis, Analysis and Interpretation: Impact of GST on the Hotel industry, a comprehensive chapter on findings, Conclusions and Suggestions, which are also integral to the study.

The data was obtained from a sample of 200 participants. An elaborate survey was created to examine the raw data. In order to enhance readers' comprehension of the chapter, the statistical procedures were described and elucidated in a comprehensive manner.

The thesis was structured into five distinct chapters: Introduction, Review of Literature, Research Methodology, Data Analysis, and Findings and Conclusions. In this study, the researcher aims to provide comprehensive knowledge about the Goods and Services Tax (GST), specifically in relation to the Hotel Industry. The objectives of the study include gaining a deeper understanding of the GST Act, examining the effects of GST on the hotel industry, assessing the level of awareness among hoteliers regarding the provisions of GST, identifying challenges faced by respondents in implementing GST effectively and comparing the previous indirect tax regime with the current GST system from the perspective of hoteliers.

Four hypotheses were framed to accomplish the research requirements. Through the hypotheses, luxury and budgeted hotels were compared based on the opinions of respondents on select bases. Overall, it was revealed that there is a significant difference

in the perception of hoteliers of luxury and budgeted hotels with regard to the impact of GST, awareness of provisions of GST, challenges in effective implementation of GST and previous indirect tax regimes & the present GST. The category of respondents holds a different ideology for all parameters under study. Apart from hypotheses testing, other crucial findings include:

1. The respondents were not so clear about the effects of GST on 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 society. The respondents agree that GST will definitely bring benefits in the long run.
2. 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.
3. The filing formalities are 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. With reference to supply types, the respondents were somewhat aware as the major aim is to file returns in the procedure; interstate CGST and SGST are not their concerns, and therefore, they are not so sure about it.
5. Based on the responses gathered, the mean rank of the top five challenges, as extracted with the help of the Friedman test, were as follows: first was relying on professionals (Accountant, CA, etc.), followed by GST is not well understood, followed by GST Calculation, next was GST slabs have been revised several times and last one was filling out returns is a time-consuming process. The application of Chi-Square confirmed that there was a significant difference in the perception of the respondents.

6. In comparison to the indirect tax system, GST has simplified the taxation regime. The respondents strongly agreed with it, which reveals that they are satisfied, but 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.
7. 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.

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Completion of this research work was made possible with the support of several individuals, to whom I would like to express my sincere gratitude. First and foremost, I thank God for His blessings during my research journey.

I am deeply grateful to my research guide, **Dr. Ashish Shrimali** (Assistant Professor, Department of Commerce, Pacific Academy of Higher Education and Research University, Udaipur), for his valuable guidance, scholarly input, and consistent encouragement throughout the process. This achievement was only possible due to his unwavering support. I consider it a great opportunity to have pursued my doctoral program under his mentorship and to have benefited from his research expertise. Thank you, Sir, for all your help and support.

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Date:

Anandi Lal Dhing

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CHAPTER 1

A STUDY OF THE IMPACT OF THE GOODS AND SERVICE TAX ON THE RAJASTHAN HOTEL INDUSTRY

1.1 INTRODUCTION:

On September 8, 2016, the President of India approved the Constitution Amendment Bill for Goods and Services Tax (GST), which had previously passed the Indian parliament and been accepted by more than half of the state legislatures. By July 2017, GST will have taken the place of all federal and state indirect taxes on goods and services. The implementation of GST will have far-reaching consequences for India's economic structure.

India has long been an exception in a world where more than 140 countries have adopted some kind of GST. GST, or goods and services tax, is a value-added tax that is imposed at every stage of the supply chain. Taxes paid on the inputs used to make the supply are credited. It would apply to both commodities and services in a broad sense, with few exceptions.

In accordance with India's federal structure, the central government (CGST) and the state governments would levy the GST simultaneously (SGST). For specific states, it is anticipated that CGST and SGST bases and other core design elements will be comparable. Interstate purchases made within India are subject to an integrated GST (IGST), which is the result of adding the CGST and SGST of the destination state.

The following are the key aspects of the GST system that have been proposed:

1. The Central government will continue to have the authority to establish laws regulating goods purchased during interstate trade or commerce. GST will be allowed to be applied by states to all intrastate purchases, including services.
2. The power to create laws affecting goods purchased during interstate trade or commerce will remain with the Central government. On intrastate transactions, including services, states would be entitled to impose a GST.

3. The central government would impose an IGST on products and services supplied between states.
4. Basic customs duty and IGST will apply to items imported.
5. GST is referred to as a tax on the provision of goods and services (except alcoholic beverages for human consumption).
6. “GST will incorporate state-level taxes like VAT or sales tax, central sales tax, entertainment tax, entry tax, purchase tax, luxury tax, and octroi as well as central taxes like central excise duty, additional excise duty, service tax, additional customs duty, and special additional duty.”¹
7. There would be a clause put in place to do away with the octroi or entry fee that is applied across all of India.
8. State-imposed entertainment taxes on movies, theatres, and other forms of entertainment will be absorbed into GST, but taxes on entertainment at the panchayat, municipality, or district level will persist.
9. Stamp duties, which are normally charged by states on legal agreements, will continue to be applied.

1.2 THE KEY BENEFITS ASSOCIATED WITH GST ARE:

1. Provides a larger tax base, which is required to reduce tax rates and eliminate classification conflicts.
2. Get rid of several taxes and their cascading effects.
3. The tax structure is rationalised, and compliance procedures are simplified.
4. Reduces errors and improves productivity by automating compliance procedures.

GST will be calculated using the destination concept. Exports would be exempt from taxation, while imports would be taxed in the same manner as domestic goods and services.

The tax proceeds will be distributed to the states of origin. The GST Council has suggested that this tax be levied for the first two years or for a longer period of time. The GST tax base is expected to be broad, as almost all goods and services will be taxable, with only minor exceptions. The GST system would replace the current tax system with a more modern one that ensures efficient and effective tax administration. It will increase transparency and strengthen oversight, making tax evasion more difficult.

While the GST implementation process unfolds in the coming months, businesses must understand the implications and opportunities presented by this reform. GST will affect all industries, regardless of sector. It will affect every aspect of the value chain, including sourcing, manufacturing, distribution, warehousing, sales, and pricing.

1.3 SIGNIFICANCE OF RESEARCH:

1.3.1 Governments:

The hotel business contributes significantly to the improvement of a country's national income. GST will have a beneficial and bad impact on the hotel industry. The government should charge an accurate GST rate on services and food offered by hotels; otherwise, it may have a negative influence on the country's national income, GDP, employment, and per capita income.

GST will simplify India's tax structure, broaden the revenue base, and establish a shared market among states. "This will increase compliance and raise India's tax-to-GDP ratio. GST is predicted to boost economic growth by 0.9 to 1.7 percent, according to a report by the National Council of Applied Economic Research. Exports are predicted to rise by 3.2 to 6.3 percent, while imports are expected to rise by 2.4 to 4.7 percent. As a result, it is vital to investigate how it may affect the hotel industry."²

1.3.2 Hotels

GST is a single indirect tax on consumers' food and lodging expenditures in hotels. It will have an impact on income, food sales, services, and hotel room rates. As a result, a study of the hotel industry's influence is unavoidable.

1.3.3 Customers

Because GST is a single indirect tax levied on consumer bills, it aids in the growth of the hotel industry's customer base. As a result, research is important.

1.4 GST INTRODUCTION

To construct civil laws in a country, governments require finances. They require income in order to sustain and encourage development in the state for the benefit of the general population and economic progress. Taxation is their principal source of funding, income, and revenue.

The federal government, state governments, and local governments make up India's hierarchical government structure, which is democratic and republican. The central government and the state work together to meet the country's development needs, boost economic growth, and so on, using taxation as their primary source of revenue.

A tax is not a voluntary donation; rather, it is a mandatory contribution. The funds raised are used for the benefit of all people and are not credited or assigned to any one person.

1.5 HISTORY OF TAX

Tax is a Latin term that means “to estimate” or “to tax.”

It was first used in ancient Egypt when the monarch would take a tour throughout the old realm every now and again to collect revenue for his dynasty.

The government takes taxes from taxpayers' earnings. Lawmakers strive to create a tax system that is both competitive and efficient in order to raise cash.

In India, before civilisation, the economy was controlled by the early tax system. It completely changed in favour of the British Empire during the British Empire. Old procedures were replaced by modern and scientific approaches.

The tax collection system is divided into two categories: indirect taxes and direct taxes.

The Indian Constitution divides revenue-generating powers among the three levels of government. They are the only ones who can manage, levy, and alter taxes.

1.5.1 Tax Collection Bodies:

In India, the three powers dedicated to fetching **taxes** are: -

➤ **The Central Government:**

The Central Government of India levies taxes such as customs duty and income tax.

➤ **The State Governments:**

➤ **“The taxation system in India empowers the state governments to levy income tax on agricultural income, professional tax, value added tax (VAT), state excise duty, land revenue and stamp duty.”³**

➤ **Local Bodies:**

“The local bodies are allowed to collect property tax and other taxes on various services like drainage and water supply.”³

1.5.2 Other Government Bodies:

For harmonised and efficient working, the government has established three bodies renowned as the revenue bodies.

➤ **CBDT (The Central Board of Direct Taxes).**

This department is overseen by the Ministry of Finance. It assists the Income Tax Department in handling the country's direct tax. It also organises everything related to income tax in India.

➤ **CBEC (The Central Board of Excise and Customs).**

CBEC has the authority to formulate policies in the areas of excise duty and customs duty.

➤ **CBIC (Central Board of Indirect Taxes & Customs)**

“Under the GST regime, the CBEC has been renamed as the Central Board of Indirect Taxes & Customs (CBIC) post legislative approval. The CBIC would supervise the work of all its field formations and directorates and assist the government in policy making in relation to GST, continuing central excise levy and customs functions.”³

1.6 ADVANTAGES OF THE TAX SYSTEM:

Everyone must pay tariffs since they provide the government with resources for improved administration and, as a result, economic success.

It encourages people to pool their funds and invest in order to make their earnings tax-free.

As a result, it encourages both savings and investment.

Paying taxes on time increases a person's creditworthiness and demonstrates their discipline, allowing them to obtain simple bank loans. To create confidence and faith among taxpayers, banks examine their discipline and review filing paperwork from previous years.

1.7 CATEGORY OF TAXES

Based on the point of taxing, i.e. incidence and influence on the economy, the tax system is divided into the following categories.

➤ **Direct Tax**

Direct tax is a type of tax paid directly to the government by an individual or a business. The tax incidence and impact both fall on the same organisation or persons in this case. It simply states that the assessee cannot shift his tax burden to another individual. In India, it is called Income Tax.

➤ **Indirect Tax**

Indirect tax is a tax levied on goods sold and services supplied. Customers bear the burden, which is collected and paid by the vendor, service provider, or manufacturer. Indirect tax is defined as a tax that is imposed on the consumer. These taxes are included in the price of the products or services sold or delivered, and the customer is responsible for paying them because he is the one who buys the commodity. VAT, GST, Customs charges, and so forth.

It is a tax that is collected by a company or individual but is borne by someone else. The individual who is responsible for collecting tax is responsible for remitting it to the government.

➤ **Regressive Nature of an Indirect Tax**

The main objective of indirect taxes is for the government to produce income. Taxpayers are assessed these fees regardless of their income.

As a result, they are regressive since persons with lower incomes pay the same amount of tax as those with higher incomes. Some also contend that taxes only harm particular businesses while leaving others out. It causes market disruption by deviating from the equilibrium price.

1.8 INDIRECT TAX STRUCTURE OF INDIA

In India, indirect taxes are levied on the production, sale, export, import, and provision of services. These laws are enacted by the government through bare-acts orders, circulars, and notifications.

1.8.1 Characteristics of Indirect Tax

The main features of indirect taxes are:

➤ **Liability of tax:**

The merchant or service provider is responsible for paying the tax, which is passed on to the client indirectly.

➤ **Payment of tax:**

The customer is responsible for paying indirect taxes to the government, which are collected from the vendor of products.

➤ **Nature of tax:**

After GST, Indirect taxes are progressive in nature. Earlier, their basic characteristic was regressive.

➤ **Saving and investment:**

GST is designed to foster growth by forcing consumers to pool their resources and invest.

➤ **Evasion:**

Because it is imposed directly on products sold and services done, there are no loopholes for tax evaders to exploit.

1.8.2 Advantages of Indirect Tax

The major benefits of indirect taxes are:-

➤ **Convenience:**

They save time and effort since they are simple to gather. It is also more convenient for state governments to collect taxes directly from retailers and companies.

➤ **Collection from the poor:**

Direct tax is not paid by persons whose income falls below the exemption level; however, indirect tax is collected from all individuals regardless of their income because it is collected at the point of sale. It means that their contribution to economic progress is nothing.

➤ **Equitable contributions:**

These taxes assure equal contributions since they are linked to the price of goods sold and services supplied.

1.8.3 Disadvantages of Indirect Tax

The major drawbacks of Indirect Tax are:

➤ Indirect taxes are cumulative in nature. Because each intermediary will levy their own service tax, costs are likely to rise.

➤ The nature of indirect tax is regressive, which means that penalties for noncompliance will be the same for affluent and poor alike.

➤ Indirect taxes are neutral for industrial goods because taxes on raw materials raise the cost of manufacturing, preventing industries from competing freely.

1.8.4 Different Class of Indirect Tax⁴

Various kinds of indirect tax in India before GST were: -

➤ **Service tax:**

This tax is levied by the service provider in place of payment for his services. The tax collected by the taxpayer is subsequently deposited with the Indian government.

➤ **Excise duty:**

“Excise duty is a tax that is imposed on produced goods in India by any corporation. The manufacturing firm is responsible for paying the tax to the government and then collecting the tariff from customers.”⁵

➤ **Value Added Tax:**

This tax is imposed on transportable commodities and items sold directly to customers.

➤ **Custom Duty:**

This tax is imposed on goods that are exported from India and imported into India.

➤ **Entertainment Tax:**

This tax is imposed by the state government on transactions involving entertainment. For example, movie tickets, amusement parks, and sporting activities.

➤ **Octroi Tax**

When things move from one location to another, they are subject to this tax, which is set by the state government.

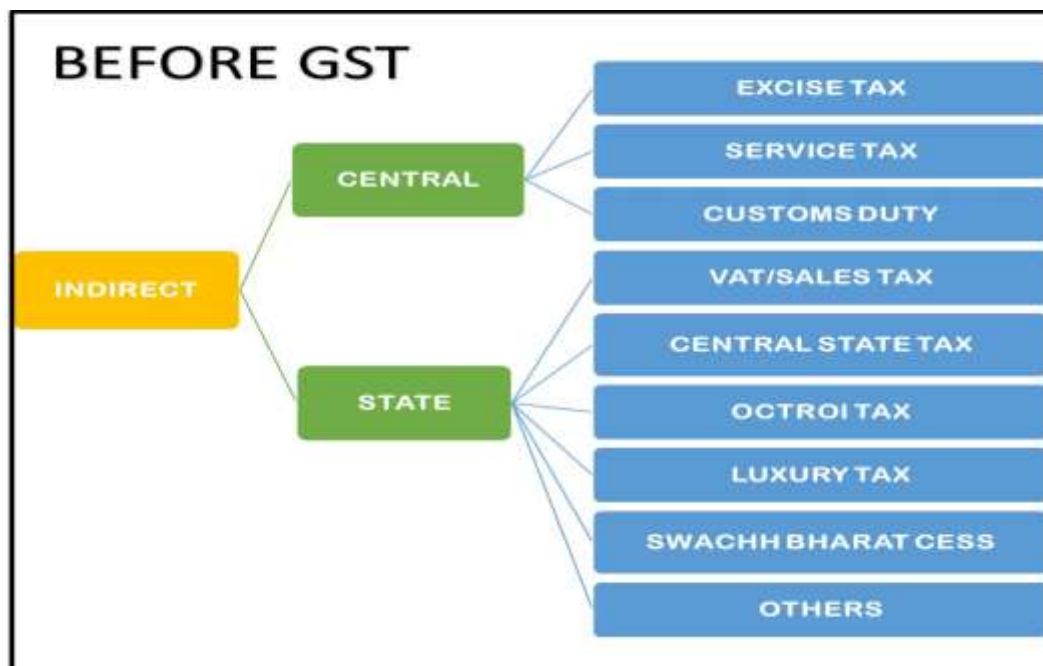


Figure 1.1 Tax System before GST

1.9 TAXATION POWERS UNDER THE INDIAN CONSTITUTION

The Indian constitution is paramount, and legal forces are bound by its provisions. It states that authorities can only collect taxes and create money if they are given legal authority.

Our country's federal constitution refers to India as a union of states. The Union and the States have equal power. The central government has rights and powers over the entire country, whereas states have rights over their own territories.

The three-tier structure of India includes:

- (a) The Central Government of India
- (b) The State government or Union territory government
- (c) The local government of INDIA

The right to levy tax is divided among three, i.e., union, state, and local, as laid down by the Indian Constitution.

1.10 DRAWBACKS OF THE INDIAN INDIRECT TAX SYSTEM DURING THE PRE-GST ERA

The government levies many indirect taxes on Indian citizens, such as excise duty, VAT, and so on. The Indian tax structure was complicated before VAT and CENVAT were implemented. The tariff imposed in one location was likewise imposed in another, resulting in each article being taxed twice. Many tax reforms have been implemented since then, including VAT, CENVAT, and service tax. GST was then implemented to address the economic issues.

The primary and serious problems of indirect tax are

1. CENVAT or excise charge does not allow for a smooth and efficient transfer of tax credits; hence, it has been replaced with VAT in many jurisdictions.

2. The division of tax collection powers between the centre and the states is not neutral since the state has sole jurisdiction to tax the state's purposes and affairs, yet the central authority dominates in the case of service tax. In addition, state government regulations control employment.
3. Lawmakers neglect intangible assets such as trademarks, copyrights, goodwill, patents, and software. It made categorisation and collecting more difficult and time-consuming.
4. The central government has sole authority to tax the service industry. State governments, on the other hand, do not have the authority to collect taxes from taxpayers' services.
5. Interstate sales of products are not eligible for offsets or tax credits.
6. Adopting improvements for improved control requires updated technology and equipped staff, which takes a long time and is not possible.
7. Confusion and tax evasion stemmed from inconsistencies and a lack of synchronisation in filing tax returns.
8. The intricacies of the Indian tax system resulted in inflation and high pricing since the same commodity was taxed differently.

India's overall GDP is substantially smaller than that of the United States, Japan, China, France, and other countries, resulting in a desire to overhaul the whole tax structure by adopting GST in India.

1.11 GST

In India, the GST was implemented on July 1, 2017. It overhauled the government's whole indirect tax structure. It included India's different indirect taxes. It has eliminated the tax cascade effect, and customers are no longer required to pay for every value addition.

It is “a tax on products and services that creates value at every stage, with a thorough and continuous chain of benefits from service providers to retailer level, with only end customers bearing the tax.” The goods and services tax (GST)

is a destination-based consumption tax that combines many taxes such as excise, octroi, VAT, and service tax. It is based on the transaction value, which includes all costs that are directly related to the sale. The fact that goods and services are taxed only once before buyers may utilise them is a key feature of GST. As a result of the reformation, corporations and small businesses now have equal rights.

1.11.1 The Three Components of GST are:

➤ **CGST-**

“It stands for **Central Goods and Services Act**. It is collected by the central government on intrastate supply of goods or services.”⁶

➤ **SGST-**

“It stands for **State Goods and Services Tax**. It is collected by the state government on an intrastate supply of goods or services.”⁶

➤ **IGST-**

“It stands for **Integrated Goods and Services Tax**. It is collected by the central government for inter-state sale of goods or services.”⁶

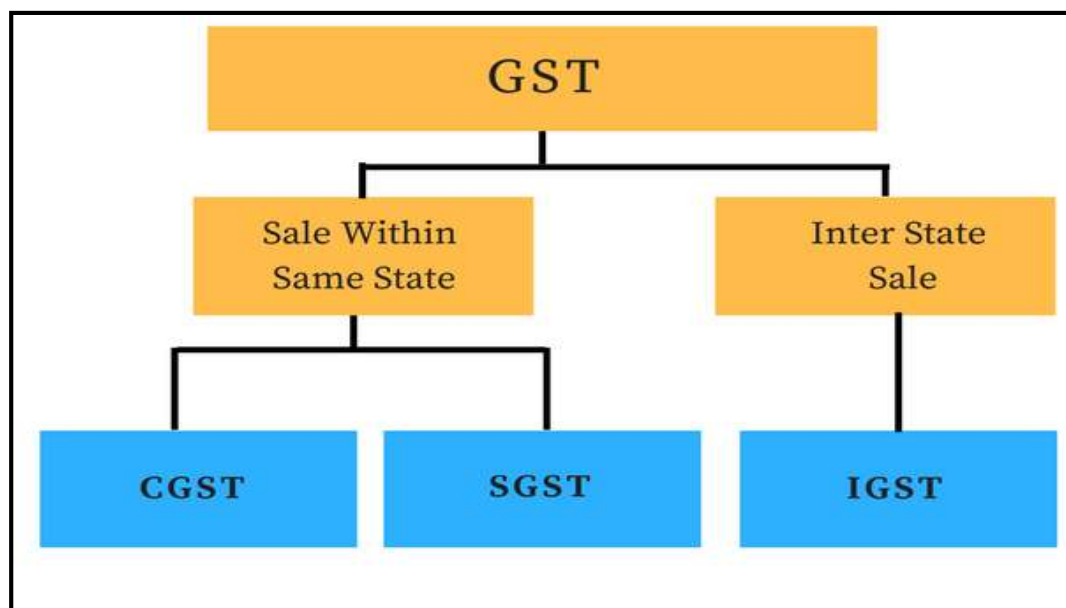


Figure 1.2 GST Structure

1.11.2 Basic Scheme of the GST

The main features of GST are as follows –

1. On the delivery of goods sold and services performed, two rates will apply in the Indian economy: SGST and CGST.
2. CGST is the tax paid to the federal government, whereas SGST and UTGST are the taxes paid to the states and union territories, respectively.
3. In the event of foreign delivery, IGST is paid to the government.
4. Importers must pay the education cess and the SHEC on imported items.
5. The notion of tax credits on inputs, intermediate consumption, and capital goods was introduced to minimise double taxation and tax-cascading consequences.
6. In the case of CGST and SGST / UTGST, the tentative rates for goods and services are NIL, 0.25 percent, 3 percent, 5 percent, 12 percent, 18 percent, and 28 percent. IGST is taxed at the same rate.
7. The GST Council was established under the Act to develop rules, regulations, and recommendations.



Figure 1.3 Salient Features of GST

1.11.3 Importance of the Goods and Service Tax System – Trade, Government, and Consumers

The positive aspect of GST is that it improves interaction and communication between systems and reduces the risk of double taxation. Here, the government will be able to collect tariffs early.

1. Trade:

GST will harmonise trade and will promote development in the sector in the following ways:

- It will decrease multiple taxes,
- It will neutralise taxes for export goods,
- It will develop one common economic market,
- It will simplify tax rates

2. Governments:

- GST has made everything transparent for the government in the following ways:
 - One standard tax will make everything easy and simple.
 - It will broaden the tax system.
 - Continuous changes in the method of collecting tariffs.

3. The customers:

The GST ensures the following things for consumers:

- It will reduce the price of products sold and services rendered,
- It will increase the buying potential of consumers,
- It will increase the savings of the common man.
- Also, investment should be increased with increased savings.

1.12 GST COUNCIL:

To implement GST, the Council was introduced by the President and consists of the following members:

- The state minister,
- The central Finance Minister,
- The minister appointed by each state government or minister of taxation.

The GST Council was set to perform the following tasks:

1. GST to merge with central and state taxes and surcharges
2. To differentiate exempted goods from taxable goods.
3. To levy IGST on Interstate Commerce and distribution.
4. To decide the threshold limit for GST registration.
5. To set minimum prices in the GST scheme.
6. To set prices in the event of disaster.

1.13 POSITIVE ASPECTS OF IMPLEMENTING GST IN INDIA

1.13.1 Advantages for Citizens are:

- It will simplify everything.
- It will reduce the prices of goods and services
- It will improve transparency in the system
- It will increase employment opportunities for citizens.

1.13.2 Benefits For Trade, Commerce and Industry are:

- It will reduce diversity in taxes.
- It will reduce the cascading effects
- It will neutralise taxes mainly for exports
- It will develop a joint national market for goods and services.

1.13.3 Threats in Implementing GST

The emerging threats in implementing GST in India are as follows:

- Layout and Design issues
- Procedural and Operational issues
- Infrastructure and structural issues.

1.13.4 Amendment of Constitution

As the constitution has not granted any powers to the state and centre to levy tariffs on the supply of services rendered and on inter-state transactions of goods, respectively, lawmakers need to amend this power in favour of authorities to generate more revenue. Thus, with the amendment mentioned above in the constitution, GST will be enacted in India.

1.14 BASIC DESIGN ISSUES⁷:

Though lawmakers have designed GST firmly, they have to properly identify, analyse and address special issues like exempted goods, transitional provisions, place of supply, time of supply, etc.

1.14.1 IT Infrastructure

The government need a reliable and efficient system to track interstate transactions and manage large amounts of data. To meet this objective and introduce GST in India, the authority has created a special-purpose vehicle called the GSTN.

1.14.2 Tax Administration

CBEC and state authorities are responsible for enabling GST in India and require smooth tax management to keep track of the mobility of products. An inefficient tax management system will eventually increase the chances of non-compliance and result in a less efficient system.

1.14.3 Revenue Neutral Rate

RNR rates are a matter of debate as states are charging varied rates for VAT @0%,1%,5%,12.5%,13.5%, and 20%, and the central government is

charging excise duty, CST and service tax@ 12.5%,2%, and 14% respectively. It is the most difficult task for the committee to decide the rate to be able to preserve revenue at current levels.

1.14.4 Migration of Existing Taxpayers

Last but not least, a challenge for existing indirect taxpayers would be migration, applying for a provisional GST registration, and receiving the final GST upon furnishing additional information. Many taxpayers are unable to meet the prescribed requirements across different states.

1.15 IMPORTANT ISSUES IN GST

The post-GST era has been difficult for both government and taxpayers. Strikes, errors and mismatches in returns made reformation difficult to adapt and implement. This regarded GST as a very complex Taxation system. On July 1st, 2017, India took a major step in its taxation History.

Despite socio-economic, technical and compliance issues, lawmakers and authorities are ready to handle losses and transitional drawbacks in return for giant gains and development.

Below is a list of some important issues that small traders and businesses have continuously faced, such as e-waybills, technical glitches, and much more.

➤ **Issues for Small traders**

Operational costs for implementing GST in small businesses are too high for them to be able to afford the technology and manpower required to make bills and file tax returns. Also, high GST rates on certain goods, like electronic items, automobiles, etc., force potential customers to purchase from unregistered dealers.

Small artisans and dealers lack the ability to determine the MRP of handcrafted or document their work. Businesses working on a smaller scale face trust issues as they ask for invoices from small traders who are exempted from GST.

➤ **Issues for E-commerce Companies**

TCS provisions are applied to E-commerce operators like Flipkart, which have to collect TCS from the sellers at the time of payment. Thus, it blocks their working capital and affects their operational costs.

➤ **Tax Evasion**

The consistent provisions and amendments have given birth to tax evaders. Composition schemes, as well as too many returns, have affected revenue generation. Also, taxpayers face difficulty in matching the initial and final returns that have been filed. GST Council needs to understand discrepancies and take rigorous measures to tackle the menace of tax evasion.

➤ **Adapting to IT change is Hard.**

Indian economy consists of SMEs and traders. It is difficult for small businesses to introduce changes in IT. They make errors in filing returns. The cost of deploying SRP is an issue for such enterprises.

➤ **The Confusion**

The government need to take strict measures against tax evaders and firms involved in anti-profiteering activities. Multiplying revenues and generating more tax revenue is the only way to implement a complex system like GST in the Indian demographic.

➤ **Technical GST Issues for Indian Taxpayers**

“Goods and services tax is going through the burnings and solution-seeking problems of the year-old implemented indirect tax regime. The government in authority needs to take care of the GST return filing issues and forms-related consequences that taxpayers have to face.”⁸ The burning topics of GST on which the GST council and the finance ministry must work immediately:

i. September Return Due Dates

“It might be wrong to the taxpayers as they cannot claim the ITC before matching the sales invoice as credit of ITC claimed or unclaimed is to be claimed or reversed according to the filing dates, so the dates must be extended.”⁸

ii. GSTR 2A Availability

“As the annual GSTR 2A can’t be downloaded and has to be viewed monthly, this has created difficulties in matching the books and returns.”⁸

iii. **GSTR 3B Issues**

There is no facility for modifications, and there is a lengthy one-month period for the amendment, making it an interest liability issue.

➤ **Other Issues**

- i. The GST tax practitioners are writing letters to the council that have been faced by taxpayers.
- ii. **Automobile sector** wants to resolve GST problems for manufacturers of auto parts & cars.
- iii. The revenues of the States are plummeting and need an hour to be taken care of. Continuous state tax revenue collection is affected by reduced GST rates. An important consideration on this matter is to be needed.
- iv. Tax Practitioners want an immediate solution as businesses are facing difficulties due to these technical issues.
- v. **Economists possessing knowledge in the field of law & commerce** want some structural changes to the GST Act. Furthermore, there is a need to revise the GST structure.

Today, GST fails to address taxpayer grievances and solve operational and technical issues. The council should design policies that can reduce the burden of compliance on taxpayers. They should educate businesses, consumers and intermediaries by organising communications campaigns, compulsory education, assistance programs and risk-based audit programs.

1.16 CHALLENGES CA IS FACING UNDER GST⁹

To become a taxpayer under the GST Act, an assessor must register for GST online and file returns electronically. Among regular changes and digitalisation of tax-related work, Chartered Accountants face a variety of obstacles, ranging from using the online GST procedure to maintaining correct books and records. As a result, CAs must devote more time and effort to invoicing

facts such as the customer's address, GST Number, HSN Code for items, and SAC Code for services.

CA's administrative duties include e-filing returns based on the company's revenues and turnover. A CA must also manually provide details and insert data into the GST procedure before uploading information to the Government's GST portal.

A CA is required under GST to reconcile data in order to obtain the entire ITC and avoid paying needless taxes. Reconciliation is a laborious and time-consuming task.

1.16.1 Difference Between New and Old Tax Regime

i. Point of taxation

The point of taxation in the case of GST is the supply/delivery value of goods and services. On the other hand, in the case of VAT, was the sales value of goods only.

ii. Regulations and provisions

In the case of GST, the mobility of goods requires only one valid document, i.e., an e-way bill, whereas several forms need to be filled out in the case of VAT, as different states follow different rules and regulations.

Quarterly returns are submitted with an annual return, whereas, in the case of VAT, different documents had to be submitted for each state.

iii. Tax collection

GST benefits both the centre and the state, whereas, in the case of VAT, the state government collects tax and has full access to revenue earned.

iv. Tax regime

GST has suspended all taxes levied at the centre and state. All over the country, only one tax has been levied and collected. There are certain exceptions to this rule. Numerous taxes were charged at the state level and at the centre, making it complicated under the previous tax regime.

1.17 IMPACT OF GST ON VARIOUS INDUSTRIES

1. The implication of GST on the redevelopment of housing society is an argumentative issue.
2. GST on services rendered by restaurants E-commerce operators are liable to pay tax on restaurants via e-commerce operators instead of suppliers.
3. Advocates, firms of advocates, and senior advocates are liable to pay tax at 18%.
4. GST on solar-based devices are defined under the act
5. GST is not levied on sanitary napkins as it is totally exempted from its purview.
6. GST assessment taxes are placed offline for businesses and solutions.
7. GST on YouTube and blogging income are receipts under GST law.
8. Slump sale means transferring the going concern business and is charged to tax as a whole unit.
9. A reverse charge mechanism is applicable to renting motor vehicles under GST by non-body corporates to a body corporate.
10. Carbon credits also fall under the purview of GST and also play a vital role in environmental protection.
11. GST is applicable on liquidated damages, i.e. failure to perform as per a predefined contract.
12. GST on labour contracts is applicable along with exemptions.
13. 18% GST is applicable on mobile phones and has removed the cascading effects.

1.18 SECTOR WISE IMPACT ANALYSIS¹⁰

1.18.1 Logistics

The logistics sector forms the backbone of our Indian economy. It will organise the logistics sector and will potentially support the government's initiative.

1.18.2 E-commerce

In the case of the E-commerce sector, GST has come up with TCS provisions that will ensure the growth and development of the sector.

1.18.3 Pharma

GST will benefit the Pharma and healthcare industries in many ways. It will simplify and sort everything. Also, it will make healthcare services affordable for everyone.

1.18.4 Tele-communications

The telecom sector will record a cut down in prices after the implementation of GST. Through efficient management of inventory and consolidating warehouses, manufacturers will be able to save additional costs. Manufacturers and dealers do not require state-wise registration and can easily transfer inventory across sites.

1.18.5 Textile

The textile industry is generating more employment in the nation and is contributing more towards exports. This will increase GST revenue as SMEs opt for the cotton textile industry, which previously attracted nil excise duty.

1.18.6 Real Estate

Again, the Real estate sector is creating more employment in the country. The sector will benefit from this reformation in many ways as the system ensures more transparency and responsibility.

1.18.7 Agriculture

GST will improve the transportation problem in the agricultural sector and will contribute more to the nation's overall GDP.

1.18.8 FMCG

Here, GST has eliminated state-wise registration and has increased savings in logistics and distribution costs.

1.18.9 Freelancers

GST has helped freelancers by allowing them to file taxes online easily. It has set up new rules and regulations for them and, in turn, made them more accountable and responsible.

1.18.10 Automobiles

GST has subsumed various taxes applicable to this industry, such as VAT, excise, registration duty, etc.

1.19 IMPACT OF GST ON THE HOTEL INDUSTRY

1.19.1 Pre-GST Rates on Hotel

Multiple taxes, such as VAT, service tax, and luxury tax, were levied.

Service tax	15% (effective rate 9% after abatement of 40% 6% after abatement of 60% 10.5% after abatement of 30% for bundled services
VAT	12% TO 14.5%
LUXURY TAX	Top of above

1.19.2 Post-GST

GST RATES ON HOTELS

1. GST rates of hotels based on tariff from 1/7/2017 TO 30/9/2019

Less than 1000per day	NIL
1000-2499per day	12% with full ITC
2500-/5000	18% with full ITC
>=/5000	28% with full ITC
<p>*Before GST, LUXURY AND SERVICE TAX was at about 19% and has now gone up to 28%.</p> <p>While GST is a gross tax and there is going to be an input tax credit, the cost for hotel companies goes up by almost 10%</p> <p>*Too complex and high rates, the hotel industry pleaded to make it either 12% or 18%.</p>	
<p>GST rates of hotels based on tariff w.e.f. 1/10/2019</p>	
4. Less than 1000	NIL
5. 1001-7500	12% with full ITC
6. 7501 AND ABOVE	18% with full ITC
<p>COMPOSITION SCHEME FOR RESTAURANTS</p>	
7. Having turnover less than 1.5 CRS	5%

1.19.3 GST Rates on Restaurants

1. GST RATES ON RESTAURANTS w.e.f.	1/7/2017
o Restaurants without A.C.	12%
o Restaurants with A.C.at any time during the year	18%
o Other than above	18%
2. GST RATES ON RESTAURANTS w.e.f	15/11/2017
o All stand-alone restaurants with/without A.C. without ITC	5%
o Food parcels or takeaways without ITC	5%
o Restaurants in hotels with tariff<7500/day without ITC	5%
o Restaurants in hotels with tariff>7500/day with full ITC	18%
o Outdoor catering with full ITC	18%
3. GST RATES ON RESTAURANTS w.e.f 1/10/2019	
Outdoor catering other than in premises having a tariff >7501/day	5% without ITC
Outdoor catering on premises has a tariff of	18% without ITC

>7501/day	
○ Indian railway catering	5% without ITC
4. GST will be 18% on commission paid to e-commerce operators Such as Oyo, Swiggy, Zomato, etc.	
5. W.E.F 27/07/2018 GST on hotel room tariff is levied on the value of supply and not declared value	
6. The hotel industry is exempted from REVERSE CHARGE MECHANISM, i.e., tax does not need to be paid.	
7. W.E.F 14/6/2018 services provided to SEZ developer or SEZ unit will be considered as inter-state supply, thus charged with IGST and not CGST and not SGST.	
8. In the case of the hotel industry, the place of supply will be the location of immovable property, and in the case of Restaurant, the place of supply will be where the services are actually performed	

1.20 CONCLUSION

Thus, GST has shifted the Indian economy swiftly. Also, the government need to take lessons from other economies that have already enacted GST. All other economic areas of India will be portrayed in terms of GST effects. GST would not only enable a uniform tax rate all over the nation but also improve tax levy and collection and the socio-economic growth of the nation. Undoubtedly, GST will provide a clear and transparent picture of India's tax system.

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CHAPTER 2

REVIEW OF LITERATURE

1.21 INTRODUCTION TO REVIEW OF LITERATURE

The review of the literature is one of the key components of the study since it aids in developing the methodology, determining the cause-and-effect relationship of the study, and identifying any gaps in the literature that need to be filled. Reviews of the literature serve as versatile guides for a certain subject.

A literature review is a critical and in-depth examination of previous research. Anyone reading the document will be able to understand why we are pursuing this particular study development because it is an overview and synopsis of a certain research topic. Reviewing the literature is also beneficial for gaining knowledge in the fields, determining what contributions may be made, and creating a suitable study strategy. It is not required to study every word of every reference while reviewing the literature. Only pertinent sections of the book, article, etc., should be read in-depth, and significant passages should be noted in the form of direct quotes, paraphrasing, or summaries. A good literature review expands on the criteria for selecting a specific research topic. It is not a compendium of quotations and elaborations from additional sources. A solid literature review has to include an assessment of the calibre and outcomes of the study. Literature reviews also provide a strong foundation for a research paper's study. A literature review covers material published on a certain subject of study, as well as information released within a specific time period.

Importance of Review of Literature:

There are several purposes for writing a literature review:

- To give support for the suggested research project
- By requiring researchers to describe, assess, and compare original research in that particular area, it gives them a great place to start their study in a new field.
- To provide insight into the planned study's design and methods

- So we are able to recognise opposing viewpoints presented by various writers.
- Basis of forthcoming research work.
- Being able to recognise the divergent viewpoints put forward by various authors.
- To provide a summary of the research area

1.22 REVIEW OF LITERATURE

The following section encompasses the reviews that are relevant to GST, its enforcement, and its application. All the available peripherals have been included in the following review list. The reviews are only the ones which are the latest since GST was introduced in 2019, which makes it young and vibrant.

The researcher Revankar (2022)¹ conducted research titled “GST and its Influence on Hospitality” and explains that every value addition will be subject to the Products and Services Tax, a comprehensive, multi-stage, destination-based tax on goods and services. The ultimate consumer is where GST is recouped. Except for a few taxes like basic customs duty, anti-dumping duty, safeguard duty, property tax, stamp duty, and so on, all indirect taxes, including excise duty, service tax, octroi, entry tax, entertainment tax, and luxury tax, are combined under GST. With the motto "one country, one tax," the GST system came into force in India on July 1st, 2017, and would have an impact on a variety of economic sectors. All businesses, including the hotel industry, would be impacted by GST. In order to avoid cascading effects, a dual-structure approach is employed. The customers of the restaurant industry, as well as the suppliers and service providers, would be impacted by the GST. The hotel business was subject to taxes, including VAT, Service Tax, Luxury Tax, CST, Central Excise, etc., under the previous tax regime. However, under GST, all of these levies are combined into a single tax. Therefore, it is important to research how the GST would affect both the hotel sector and its clients. This essay focuses on the adjustments made by the transition from the previous VAT and other tax systems to the new GST system in the hotel and restaurant business. The study is carried

out in the Karnataka state's Dharwad District. Given that this seaside sector is a well-known tourist and business hub, more restaurants and hotels are opening up here.

The researchers B. Sharma *et al.* (2022),² in their research work titled “Food Industry: Experiencing Positive Impact after Goods and Service Tax Implementation”, explain “that every value addition will be subject to a comprehensive, multi-stage, destination-based tax on products and services known as the Goods and Services Tax. The end consumer pays the GST. GST incorporates all indirect taxes, with the exception of a few, such as basic customs duty, anti-dumping duty, safeguard duty, property tax, stamp duty, and so on. Indirect taxes include excise duty, service tax, octroi, entry tax, entertainment tax, and luxury tax.” The GST system, which was implemented in India on July 1st under the motto "one country, one tax," would have an impact on several economic sectors. The hospitality industry would be impacted by GST, as will all other businesses. A dual structure notion is used to avoid cascading effects. The restaurant industry's suppliers, service providers, and patrons will all be impacted by the GST. In the previous tax structure, the hospitality business was subject to taxes such as the VAT, Service Tax, Luxury Tax, CST, Central Excise, etc. However, the GST replaces all of these levies with a single tax. As a result, research on how GST would affect the hotel business and its customers is essential. The changes that have occurred in the hotel and restaurant sector as a result of the conversion of the previous VAT and other tax systems into the new GST system are highlighted in this paper. The study is being done in the state of Karnataka's Dharwad District. More restaurants and hotels are opening in this seaside zone since it is a well-known tourist and economic hub.

The researchers Sindhu *et al.* (2022)³ conducted research titled “Impact on GST on Food Delivery Services” and claimed that GST was introduced in India by travelling far. The majority of nations in the world now utilise this structure. A new one-country tax system was once more necessary to relieve India from its several levies and rate schemes. The implementation of the GST will significantly aid in the growth of sizable national marketplaces and the lowering of economic

misunderstandings caused by the complicated tax system. They will not be eligible for an input tax credit and must pay the whole tax obligation in cash. The fact that restaurants used to collect taxes and provide them to the government is no longer the case, as that work is now being done on their behalf by online meal delivery companies, who also collect taxes and give them to the government without any negative effects on the consumers. The purpose of the study is to determine how the GST impacts food delivery services and what effect it has on them. Empirical research is the approach used in this study. Online surveys are used to gather replies by soliciting respondents' opinions and questionnaire responses. Age, education, and employment are the independent variables utilised in the survey and the sample frame employed by the researcher. The dependent variables are provided for the analysis.

The researcher's Vig *et al.* (2022)⁴ conducted research titled “Resilience of the Hotel Industry in COVID-19: The Indian Context” claims that COVID-19 has caused travel and public gathering restrictions. The hotel business is one of the sectors most adversely impacted by the epidemic. The industry is fighting to survive in the post-COVID era as a result of increasing debts, changes in consumer behaviour and perception, and a lack of financial flows. This has caused job losses and had a detrimental effect on related industries. But despite the recession, hotel owners have remained resilient and started looking into other possibilities. Hotels have embraced cutting-edge technical and digital strategies to meet customer demand for a frictionless experience. This chapter's goal is to examine how the Indian hotel business has responded to the epidemic and the threats it poses. It describes the resulting new trends in the hotel business and examines the new paradigm and issues facing the sector. The focus is on examining the long-term resilience and recovery of the Indian hotel industry, as well as the policy initiatives and consequences for the sector.

The researcher Gupta (2021)⁵ conducted research titled “GST reforms and Indian tourism industry: realities and challenges” explains that on July 1, 2017, the government of India implemented the "Goods and Services Tax (GST)," establishing a new indirect tax framework in the nation. This act's main goals are

to modernise the indirect tax structure, establish a single national tax code, streamline the tax collection process, and reduce cascading or double taxation. This government move is expected to have a big impact on the tourist sector, which was operating under a complex tax system that included “service tax, value added tax and luxury tax. The Indian tourism industry is a significant service sector that ranks seventh globally in terms of GDP contribution and is the third-largest source of foreign money for the nation.” However, this industry is dealing with a number of taxation-related complications since choosing a tax structure tailored to the tourist industry is more challenging than it is for other service industries. The COVID-19 epidemic also has a negative impact on the tourist sector because of its perishability and human-centric traits. In light of this, the current study makes an effort to conceptually analyse the GST changes for India's tourist industry and to pinpoint the difficulties faced by tourism entrepreneurs under the post-GST system. The research work for this study is conducted using a descriptive technique, and secondary sources are used to gather data. This report outlines the GST rules that apply to the travel and tourist sector and presents a rationale for lowering the rates and streamlining the GST structure to give travellers a price-based competitive advantage.

The researchers John *et al.* (2021)⁶ conducted research titled “Trends in affordability of tobacco products before and after the transition to GST in India” A new indirect tax system was established in India by the government by implementing the "Goods and Services Tax (GST)" on July 1, 2017. This bill proposes to modernise indirect taxes, offer a unified tax system for the whole country, simplify tax collection, and lessen cascading or double taxation. This government action is anticipated to have a significant influence on the tourism industry, which was operating under a system of many taxes, including service tax, value-added tax, and luxury tax. In terms of its contribution to the country's foreign exchange profits, the Indian tourism industry ranks third in the world, making it a key service sector for the country. However, compared to other service sectors, the tourist industry has a number of taxation-related challenges since it is challenging to choose a certain tax structure. Additionally, because of the COVID-19 pandemic's perishability and people-oriented traits, the tourist

industry is negatively impacted. In light of these considerations, the current study aims to conceptually analyse the GST changes for India's tourist industry and to pinpoint the difficulties faced by tourism entrepreneurs under the post-GST system. In order to conduct the research, this study adopted a descriptive methodology and used secondary sources to gather data. In order to provide the tourist industry with a competitive edge based on pricing, this paper outlines the GST rules that apply to it and makes a rationale for lowering the rates and simplifying the GST structure.

The researchers Perween *et al.* (2021)⁷ conducted research titled “Tourism in India: An Overview of Public Expenditure and GST” explains that the government's basic position on fiscal behaviour is that spending decisions are made first, followed by initiatives for increasing income. Typically, there is no direct correlation between the government's revenue and expenditure policies. In the case of the tourism industry, there is no exception. Taxation and public spending on the tourism sector rarely go hand in hand. This article will offer a general overview of spending and taxation in the Indian tourist industry. It specifically sheds light on relevant government spending and various tax rates, specifically GST. The study's secondary data, which is drawn from a variety of sources, is secondary in nature.

The researchers Peswani *et al.* (2021)⁸ conducted research titled “A Review of Billing Structure in the GST Regime with Special Reference to Restaurant Industry”, which indicates that when applied at the national level, the goods and services tax framework is quite comprehensive. It is one of the crucial steps in the nation's growth. One of the largest tax revolutions is about to combine the state and national economies to accelerate the nation's overall growth. Currently, enterprises and businesses pay several taxes, which drives up the cost of goods and hurts their ability to make a profit. One of the major obstacles to the nation's economic progress is the many taxes and complex taxing structures. A single tax system would exist after the GST system is put into place, which would mark a significant advancement in the comprehensive reform of indirect taxes. Under the GST system, there would be a single tariff that applied to both goods

and services. GST would promote an environment that is business-friendly by lowering prices and controlling inflation rates.

The researchers Reddappa *et al.* (2021)⁹ conducted research titled “Goods And Services Tax (GST)-A Sectorial Comparison Of Select Countries With India” It was the goal of the current study to compare the products and services offered in China, South Africa, the UK, and India. “Food items, entertainment services, transportation services, personal care products, communication services, banking and financial services, healthcare products, automobile products, and electronic products were used to compare the tax structure. The findings showed that India levied a greater rate of GST than South Africa, whereas the UK levied a lower rate of GST for all the criteria” (democratic country).

The researchers Sahoo *et al.* (2021)¹⁰ conducted research titled “Impact of GST on Hotel Industry-A Study in Bhubaneswar City in Odisha” and declared that Modifications to indirect taxation were implemented in India on July 1st, 2017, three decades later. For the objective of “one nation, one tax,” the goods and services tax is a uniform indirect tax to be levied throughout the nation. This study tries to show how the goods and services tax has changed the hotel industry in India. With the introduction of GST, the Indian market will be connected, and expenditures for doing business will soon go down. The burden of many taxes on the amounts paid for various services was placed on the hotel business. For certain activities, there used to be extra fees in the Indian hotel sector. However, the GST currently charges a single tax at clearly specified slab rates for a variety of services. The slab rate rises as the number of services charged rises. Therefore, basic services have lower rates, and luxuries have higher GST slab rates. Here, we attempt to illustrate how the GST system has affected the city of Bhubaneswar's hotels. The researcher obtained samples for this project from 15 hotels in the city. This essay aims to evaluate hotel owners' interactions with customers following the GST through observation and experience.

The researchers Tiwari *et al.* (2021)¹¹ conducted research titled “Impact of goods and service tax on the tourism industry with a focus on the tour operator and hotel industry” claims that the investigation's purpose is to ascertain how

variations in GST rates might impact the price of travel. The price elasticity of demand in the tourist sector is quite strong, and any change in pricing structure may have an impact on inbound travel decisions. The case study approach is used in this work. To conceal the identities of the participating businesses, the real data were first assessed and then masked. The case study and data were developed, the real tax rates were applied, then compared to pre-GST rates, and the impact was examined. There are several restrictions on the study. The algorithm is only capable of processing a tiny collection of information from a representative sample of businesses. The unorganised travel sector and tourist-made, independently arranged trips have been neglected by the publication. The study has significant managerial ramifications since it will assist managers of tourist businesses in comprehending the fluctuations in the price of travel-related goods. The adjustments will also have an impact on the company's balance sheet, so by comprehending the costs, they may make the appropriate adjustments to the marketing of travel-related products.

The researchers Varalakshmi *et al.* (2021)¹² conducted research titled “Impact of Goods and Service Tax (GST) On Hotel Industry in India” One of India's fastest-growing industries today, the hospitality sector (which includes tourism as well) increased at an annual pace of 8% between 2007 and 2016. The hospitality business has continued to grow as a result of the growth in travel and tourism. As a result, the hotel sector is growing internationally and fostering its development in a multicultural environment that is evolving. Hotels support the production of commodities and related services that improve the welfare of their countries and communities. India is the top tourist destination in the globe. India is home to several ethnicities, each of which has a unique cuisine. Tourists from both local and foreign countries are drawn to the region because of these gastronomic options. The different taxes levied by the state governments for appropriate tourist attractions are impacted by the adoption of GST. The current investigation was undertaken to determine whether or not the GST system has made hotel management and tourists more or less burdened.

The researcher S. Abraham (2020)¹³ conducted research titled “Impact of the GST on the Development of Hospitality and Tourism Sector in India” It explains that one of the key industries that is essential to maintaining strong sociopolitical links with other nations as well as creating jobs and money is tourism. India's rich culture and diversity of civilisations, languages, customs, and ethnicities make it one of the most enticing travel destinations in the world. One of the industries in India That is expanding quickly is tourism. In 2018, it contributed 9.2 percent to the GDP, and by 2028, it is anticipated to contribute 9.9 percent. The Goods and Services Tax (GST) is a non-discriminatory tax that has an impact on many economic sectors. The latest rate reductions announced by the GST Council are anticipated to have a positive impact on the development of the hospitality and travel industries in India. Generally speaking, legislators made a wise decision when they rationalised the GST rates, which greatly benefits this industry. The rate reductions are anticipated to increase tourism, which would, therefore, lead to a significant increase in job opportunities in the industry.

The researchers Manoj *et al.* (2020)¹⁴ conducted research titled “Effect of tax reforms on hospitality & tourism industry in Jaipur” This study was conducted to look at how the introduction of the GST affected the Jaipur business environment and the factors that affected the city's tourist industry. In order to rule out any effects of the GST after its implementation in 2017, the study used primary data from the city of Jaipur and answers from business owners and tourism company owners. The redesign of the Goods and Services Tax is one of the biggest changes that has occurred in India since its independence. On the supply of products and services from producers to consumers, a single, consistent tax is levied. The hotel industry in India is one of the economic sectors with the quickest growth rates, contributing around 6.23 percent of the nation's GDP and 8.78 percent of all employment.

The researchers Naeem *et al.* (2020)¹⁵ conducted research titled “The social & economic impact of GST on the Indian economy” This study was conducted in order to comprehend how the GST impacted the Jaipur tourist sector and the factors that affected how the city's economic operations changed as a

result of the adoption of the GST. The study was conducted using primary data from the city of Jaipur and answers from business owners and tourism company owners to rule out any effects of the GST after it was imposed in 2017. One of India's most significant post-independence reforms is the Goods and Services Tax. A single, consistent tax is levied on the producer's delivery of products and services to the consumer. One of the fastest-growing economic sectors in India is the hotel business, which generates around 6.23 percent of the GDP and 8.78 percent of all jobs in the country.

The researchers Priya *et al.* (2020)¹⁶ conducted research titled “An empirical study on the impact of GST on the hotel industry in Chennai city” The goal of this study was to better understand how the GST transformed the city of Jaipur's tourism industry and the variables that influenced how the GST's implementation modified the city's economic activity. In order to rule out any effects of the GST when it was implemented in 2017, research was undertaken using source data from the city of Jaipur and responses from business owners and tourism company owners. The Goods and Services Tax is one of the largest post-independence changes in India. All delivery of goods and services from the producer to the customer are subject to a single, uniform tax. The hotel industry in India contributes around 6.23 percent of the nation's GDP and 8.78 percent of all jobs, making it one of the fastest-growing economic sectors in the world.

The researchers Sahoo *et al.* (2020)¹⁷ conducted research titled “Impact of GST on Hotel Industry-A Study in Bhubaneswar City in Odisha” claims that On July 1st, 2017, changes to indirect taxes were implemented in India after thirty years. The goods and services tax is a common indirect tax that will be applied across the country in order to carry out the idea of "one nation, one tax." This study aims to show how India's hotel industry has been impacted by the goods and services tax. Due to the integration of the Indian market brought about by the installation of GST, company expenditures would soon decline. Multiple taxes on the cost of various services were a hardship for the hotel sector. In the past, the Indian hotel sector levied extra fees for a variety of activities. However, a single tax is currently imposed under the GST with clearly specified slab rates for a

variety of services. The GST slab rate rises as the quantity of services charged rises; hence, the rate for basic services is lower, while the rate for lavish services is higher. In this article, we attempt to explain how the GST system has impacted Bhubaneswar's hotels. The researcher gathered samples from 15 hotels in the city for this purpose. In engaging with customers following the GST, hotel owners were observed, and their experiences were evaluated for this article.

The researchers M. Sharma *et al.* (2020)¹⁸ conducted research titled “Covid-19 Global Change & Impact on Tourism Sector” and declare that this article examines COVID-19's business impact on various nations and sectors. It does more research on the economic channels that impact economic activity. By the time I finished writing this copy on June 9, 2020, there had been over 7 06 29,278 cases and 405 587 fatalities worldwide. Even if some nations dealt with the epidemic well, the number of cases is uncertain and might rise or fall at any time as more and more cases are reported to the World Health Organization by new nations. However, it appears that the perception of COVID-19 was at its height in China previously, but it is now in decline or has completely disappeared, whereas the reverse tendency is observed in other nations. The consequences of the pandemic are greatly beyond the fatality figure, prompting governments worldwide to implement contingency measures to recover from COVID-19's commercial impact. Additionally, due to the blockades and lockdowns imposed by other nations, which had an immediate impact on businesses and the nation's economy, there should be a break in the global supply chain. Due to the disgusting reports of COVID-19's catastrophic financial effects, which include liquidating businesses, releasing revised forecasts, and declaring layoffs, millions of people may lose their employment in the next years. To lessen differences in customer preferences, product and pharmaceutical inadequacies, and worldwide changes in the supply chain, in other words. Comparable to prior financial crises, the global financial market has seen a dramatic decline and is now very volatile. Global authorities still have time to implement coordinated measures to address the impact of the coronavirus on the economy. But the clock is ticking. Recession-related unemployment has increased by 2% historically, according to crises. But this time, because of the infection's fragility and its proliferating nature, the

economy is facing a double effect, or, to put it another way, a double financial consequence in terms of demand and chain flexibility. This article begins by discussing the influence of COVID-19 on the Indian economy as well as its effects on the global economy. It also focuses on the opinions and data of reliable institutions that can guide the figures. This article will later focus on reducing the impact of the epidemic's worst-hit areas, particularly the tourism sector. This article assumes that the impact of the coronavirus will be uneven throughout all locations, taking into account the economic makeup and resources of each country.

The researchers A. Abraham *et al.* (2019)¹⁹ conducted research titled “A Study on the Impact of Goods and Services Tax Reform on Hotels in Kerala” and claimed that COVID-19's business impact on many nations and sectors is examined in this article. It does further research on the economic channels that will affect economic activity. The COVID-19 eruption, which started in Wuhan, China, in December 2019, has been steadily spreading around the globe. By the time this draught, dated June 9, 2020, was written, about 7,06,29,278 cases and 405 587 fatalities had been recorded worldwide. Even if some nations dealt with the epidemic well, there is no assurance on the severity of the situation because new nations are constantly reporting more and more uncountable cases to the World Health Organization. However, it appears that the perception of COVID-19 was at its height in China earlier and that it is now falling or perhaps disappearing, whereas the reverse pattern is observed in other nations. Because the consequences of the pandemic considerably outweigh the fatality rate, governments throughout the world have begun implementing contingency plans to recover from the commercial impact of COVID-19. The global supply chain should also come to an end as a result of the lockdowns and blockades that have been imposed by various nations, which have had a negative impact on businesses and the economies of those nations. The horrifying reports about the daily catastrophic financial effects of COVID-19, including liquidating businesses, releasing revised projections, and announcing layoffs, may result in millions of people losing their employment in the next years. In other words, to lessen variances in customer preferences, product and pharmaceutical inadequacies, and

worldwide changes in the supply chain. In comparison to past financial crises, the global financial market has dropped considerably and is currently exceedingly volatile. Global decision-makers still have time to implement coordinated policy measures to address the economic consequences of the coronavirus. However, the clock is ticking. As with each prior crisis, a recession results in an increase of 2% in unemployment. But this time, because of the susceptibility of the infection's sources and the way that it advances, the economy is dealing with a double effect, or, to put it another way, a double. The financial consequence in terms of demand and chain flexibility. The first section of this article discusses how COVID-19 has affected the Indian economy as well as the global economy. It also places a strong focus on the opinions and data provided by reliable sources that may help guide the figures. The focus of the remainder of this essay will be on reducing the impact of the epidemic's worst-hit areas, particularly the tourism sector. This article makes the assumption that the effects of the coronavirus will not be symmetrical and takes into account the economic makeup and resources of each country.

The researcher Chandralal, (2019)²⁰ conducted research titled as “A Study of impact of Goods and Service Tax on Hotel The aim of this study is to assess the influence of the Goods and Services Tax (GST) on the Hotel Industry in Chennai. The study identified five distinct variables to assess the respondents' viewpoints regarding the implementation of GST. The variables encompass the efficacy of GST, its comprehensibility, the taxation situation, profit margin, and the post-GST influence on customer growth. The study was conducted through observation and personal experience. The study collected data from a sample of 50 hotels, consisting of 20 hotels categorised as 3-star, 20 hotels categorised as 4-star, and ten hotels categorised as 5-star. The data was gathered using a methodical and planned interview process. Printed sources, including books and magazines, as well as online ones, were used to collect secondary data. The study employed a disproportionate stratified random sampling procedure. Descriptive statistics and multiple regression analysis are employed. The analysis uncovered a significant and distinct impact of GST implementation on the hotel sector in the city of Chennai. The study concluded that the implementation of Goods and

Services Tax (GST) in the hotel industry can successfully attract a larger number of consumers to use hotel services, hence increasing government revenue.

The researcher Chauhan (2019)²¹ conducted research titled “Applicability of GST on restaurants–bills, tax rates and service charges in India” It explains that India used to charge and collect indirect taxes, such as excise, VAT, and CVD, which are collected by the states and service cess, which is collected by the federal government. Decentralisation of the whole indirect tax system will result. It was realised that this indirect system, which also collected tax on tax (levy), also known as a cascading effect, was actually a hardship for duty payers. Thus, India took a significant stride in the indirect tax system by establishing GST, or the goods and service levy, in order to abolish such a double cess implementation system and put all forms of charges under one regime. Different cess rates are relevant to various industries, and in this article, we'll analyse the cess rates that apply to restaurant services to see how they affect bills and whether or not advantages are used under the GST system.

Choudhury A. K. R. (2019)²² found out how the implementation of the GST affects the CPI as well as the percentage changes in the CPI basket. One of the secondary sources from which the information was acquired is the Ministry of Statistics and Programme Implementation. Statistics for the CPI were available from July 2016 to July 2018. The paired t-test and a percentage are two statistical tests used in this study. The data shows that after the implementation of the GST, the CPI basket overall increased. The study also found that the GST has no appreciable impact on CPI.

Das D. (2019).²³ In India, the effectiveness of GST implementation was examined in terms of consumer perception and knowledge. A preliminary investigation has been conducted. The investigation employed first-hand information. The primary data is gathered via a well-structured questionnaire. The findings indicate that there is no obvious correlation between demographic traits and awareness levels. Customers possess a wealth of essential knowledge. Although there is room for improvement in awareness campaigns, promotional

efforts are present and generally regarded as good. In general, consumers are supportive of the implementation of the GST.

G. P. Girish (2019)²⁴ Academics used the event research approach and the NSE India's nifty 50 indices to analyse the effects of the GST's adoption on the NSE. The study's time frame was June 12 through July 21, 2017 (+14 days). The hypothesis has been put to the test using the t-test. The analysis's findings demonstrate that the introduction of GST had a favourable effect on the NSE's Nifty 50 index, producing statistically significant anomalous returns. The study's findings provide new information on how we presently comprehend the short-term effects of structural changes on the stock market for policymakers, fund managers, hedge funds, high-net-worth people, regulators, and potential investors.

G. Suresh Babu (2019)²⁵ analysed the opinions of Indian consumers regarding the GST rates. The investigation, which relied on secondary data, came to the conclusion that the GST is the biggest tax reform in the country. Prices of goods and services have decreased as a result of ITC's accessibility for most goods and services, as well as some related exemptions. However, there has been a substantial increase in tax rates on a variety of various commodities. In light of this, it is advantageous for a consumer to research the applicable rates before making purchases or utilising services in line with their income pattern.

The researchers Gautam *et al.* (2019)²⁶ conducted research titled “To Study the Impact of Gabbar Singh tax or Goods & Services Tax for Restaurant and Food Services Business in India” Prior to the implementation of the GST, the tax rates for all kinds of restaurants were the same regardless of the variations in the services they provided. However, the GST now considers the services provided by the restaurant and adjusts tax rates appropriately. In other words, choosing a less pleasant location can result in tax savings of up to 13 percent. Consumers will benefit from this system since they only have to pay one tax, as opposed to the previous system when they had to pay separate taxes at the state and federal levels. This essay clarifies the GST concept and offers recommendations and implications for the various restaurants and fast-food businesses operating in the Indian economy. With the help of this essay, we will

be able to comprehend the goals, limitations, and intricate effects of India's Goods and Services Tax. And the frauds committed by big-name food firms.

John A. R. and Dhannur V. K. (2019)²⁷ examined the effects of the GST both before and after its adoption. The monthly data set used for the analysis spans the months of March 2016 through June 2018. The EPU index uses information from Policyuncertainty.com. Statistics from the Database of Indian Economy, which is available on the RBI website, were used to calculate IIP, Repo Rate, GDP (at factor cost), and WPI. You may get Nifty Service from the NSE website. In this work, the three exogenous variables, Int, WPI, and GDP, as well as the three endogenous variables, EPU, IIP, and Nifty Services, have all been investigated utilising the VAR approach. IIP and Nifty Services, respectively, represent the manufacturing and services sectors. The restricted VAR model and the resulting IRF Analysis from the study indicated that policy uncertainty (in this case primarily related to GST) had a negative impact on the service sector (Nifty), but we cannot reach the same conclusion about its impact on the manufacturing sector (IIP), which is inconclusive from the analysis. Uncertainty in policy is not concurrently having a considerable effect on the performance of the industrial and service sectors.

The researchers Kansara *et al.* (2019)²⁸ conducted research titled “Indian Hotel Industry–Review & Prospects” and noted that “one of the primary industries fueling the expansion of the services sector and, therefore, the Indian economy, is the Indian hospitality sector. The sector's direct contribution to GDP increased by 23.6 percent in 2017, bringing its total contribution (direct and indirect) to Rs. 5.9 trillion (US\$ 91.3 billion), according to. Additionally, India's tourism industry contributes 9.4% of GDP, is the nation's third-largest source of foreign money, and was rated seventh in terms of its overall contribution to GDP in 2017. Due to declining inflation, the current account deficit, and other factors, the country had macroeconomic stability at year's end. The Union Budget for FY19 listed many key pillars that will promote economic growth for the nation, including tax reforms, prudent budgeting, infrastructure investments, ease of doing business, agriculture and farmer welfare, rural sectors, social sectors,

education, and job creation.” This is reported to have led to a general uptick in economic activity, which has positively impacted the country's demand for hotels.

The researchers Khatik *et al.* (2019)²⁹ conducted research titled “Impact of GST on Indian Hotel and Restaurant Business”, declaring that On July 1, 2017, a 32-year-old dream of indirect tax reform became a reality. The Modified Value-Added Tax (MODVAT) was first adopted in 1986. A non-discriminatory indirect tax that is used nationwide is the goods and services tax. The purpose of the current study is to demonstrate the effects of the Goods and Services Tax on the Indian hospitality and tourist industry. The sector that contributed around US\$ 136200 million to the GDP at the end of 2016 is the one that is anticipated to experience significant changes going forward. The influence of GST on hotel room rates, restaurant food costs, and restaurant owners' purchase bills, as well as its benefits and drawbacks for the Indian hospitality and tourist sector as a whole, will all be covered in the current study paper.

Kumar M. *et al.* (2019)³⁰ The results demonstrate that there is no clear relationship between demographic traits and awareness levels. The typical consumer is quite knowledgeable. Promotional efforts should continue to be performed despite the fact that awareness campaigns need to be enhanced since they are still necessary. Consumers have generally been quite supportive of the GST's introduction.

M. Govinda Rao (2019)³¹ Construct a road map for the GST tax, collection, and distribution between the federal government and each state. Realistically, books, journals, magazines, newspapers, and websites were where the secondary material for this study was acquired. The conceptual nature of this research requires factual data rather than numerical statistics to support it more than it does. People have been given a graphic description of how to claim input credit and how GST is collected and distributed between the federal government and the states in order to make these concepts clearer. GST will combine all current indirect taxes in India, with the exception of those on alcohol, tobacco, and petroleum products, in order to enhance the economy.

M. P Akhil, 2019)³² study of the GST concept, including its benefits and role in the integration of the Indian economy. Higher compliance and revenue resilience are the results, as is evident once more. It will prevent a cascading effect of the indirect tax system. The GST has helped us move away from the concept of "one tax, many taxes" and toward "one country, one tax." It has been an excellent lesson in cooperative federalism, which is transforming India into a single market by encouraging economic integration in a connected polity.

Madathil J. C. and Ashitha T. (2019)³³ Show the percentage changes that occurred in the CPI basket as well as how the introduction of the GST affects the CPI. The statistics were obtained from secondary sources, including the Ministry of Statistics and Programme Implementation. The CPI's statistics were gathered from July 2016 to July 2018. The paired t-test and a percentage are two statistical tests used in this study. The paper claims that the implementation of the GST led to an increase in the CPI basket as a whole. The study also revealed that the GST has little to no impact on CPI.

Maheshwari, D. *et al.* (2019)³⁴ promoting a more efficient and streamlined tax system. The study also highlights the challenges and potential benefits of implementing the GST, such as reducing tax evasion, simplifying tax compliance, and improving the ease of doing business in India. Overall, the findings suggest that the implementation of the GST has the potential to positively impact India's economy and contribute to its long-term growth and development.

P. Govindam (2019)³⁵ For this study, secondary data were acquired from a range of national and international publications, working papers, government agencies, and websites. Tables, charts, and percentage analyses were all used in this study. Descriptive statistics were also used. The study period lasted from the implementation date through February 28, 2019. According to the study's findings, 31.7 percent of all Indian GST taxpayers migrated under GST. According to the analysis, 18.11,442 (rs in thousand crores) were collected out of the fourteen months, which represents a collection of more than 5% of the entire GST in nine months as compared to the preceding months' collection. Additionally, it demonstrates that, when compared to taxpayers from the previous

month, the total number of 3(b) returns submitted by GST taxpayers has a growing tendency in fifteen months and a negative trend in just four months. The overall rise in GSTR-1 returns submitted by GST taxpayers has been positive for ten months and negative for just nine.

Radhakrishnan, R. *et al.* (2019)³⁶ Establish a strategy for the GST tax, its collection, and its distribution to the federal government and each state. Specifically, books, journals, magazines, newspapers, and websites were employed to obtain the secondary material for this study. The conceptual aspect of this study means that it is supported more by factual data than by numerical figures. People can better understand how GST is collected and distributed between the federal government and the states by using a graphic description of how the input credit is claimed. GST will combine all current indirect taxes in India, with the exception of those levied on alcoholic beverages, tobacco products, and petroleum products, in an effort to boost the nation's economy.

Rajeshwari M. Shettar (2019)³⁷ examined the GST proposal and its potential impact on the Indian economy. Secondary data were mostly used to obtain sources for this study, which used an exploratory research style. The essential data was gathered from published sources, including books, journals, newspapers, reports, publications, research articles, and reputable websites. The research claims that the whole Indian market will be merged, potentially lowering business expenditures. It may lower the cost of business transactions and allow for easy commodity transportation among states. All economic sectors, including enterprises, governmental organisations, and the service sector, will be affected by the GST. Additionally, it was found in the research that the GST will increase the GDP and exports of the nation, as well as the economic welfare and returns to the three key production elements of capital, labour, and land.

Rose V. J. and Reshma K. T. (2019)³⁸ This study looked at these variables to determine how well tax department employees and tax professionals understood and applied GST, as well as how they perceived GST in general. They are purely descriptive analyses. Data from both primary and secondary sources have been combined to create the final product. According to the data, Singh

underwent scheduled interviews. The sample consists of workers from state and federal excise and tax practitioners. The hypothesis has been put to the test using a T-test. Governments are feverishly working to remedy these vulnerabilities after the study's findings revealed that many people had trouble accessing the Internet and filing their tax forms. The failure of the Goods and Service Tax system to take into account last-minute changes in return filing has resulted in confusion among businesses. Decisions are consequently repeatedly postponing nearly all other return deadlines. The fact that the online system rejects returns even when they comply with the guidelines set forth in the Goods and Services Tax legislation is another issue brought up by merchants. They received an "invalid return type" error from the portal, which prevented them from submitting their 3B returns.

Sharma M. K. and Saini S. (2019)³⁹ analysed the level of GST knowledge and effect awareness among Mandsaur city business owners. The study is descriptive in nature. A non-probability sampling strategy was used to select the sample, which included small business owners. Both primary and secondary data were gathered. The questionnaire was used to collect primary data. According to the findings, the introduction of the GST reduced corruption; the GDP increased the rate of economic growth; increased documentation reduced the need for manual labour; and E-way bills were advantageous to businesses. Additionally, the findings show that the GST method needs C. According to a consultant, the majority of respondents preferred the GST rate, and the GST was unable to reduce overall inflation.

The researcher Singh A. (2019)⁴⁰ conducted research titled "GST Rates And Its Implications" and says that India's largest tax reform was the Goods and Services Tax, which eliminated state levies and pushed India closer to wealthy nations. From raw material acquisition through product sale, this destination-based tax collects money. Taxes paid in earlier supply phases can be set off in the following step. Indians discuss the goods and services tax (GST). The government has divided 1211 products into GST rate slabs. This study examines GST rates and their effects on India's economy.

Shukla S. and Kumar R. (2019)⁴¹ This study examined the challenges faced by small and medium-sized business organisations after the introduction of the GST and examined business people's intentions to use the GSTN by combining the Technology Acceptance Model and TPB. The primary data gathered through questionnaires is the study's basis. Information has been provided by 204 owners of small and medium-sized businesses who have a GSTN number. The practical non-probability sampling method was employed. With the aid of structural equation modelling, the significance of the relationship between the variables has been investigated. Chi-square and factor analysis have both been used for analysis and interpretation. The report claims that many small business owners encountered technical issues when it came time to submit their GST. The results indicated that trust was one of the key elements affecting how Indian businesspeople used GSTN. It was also found that perceived utility, subjective norms, and perceived behavioural centrality all have a significant influence on a business person's desire to use GSTN.

Yadav S. (2019)⁴² conducted research on the origins, traits, challenges, and impacts of the goods and services tax (GST) in India. The data and information for the study were gathered from secondary sources, which included national and international journals, websites, conference papers, publications, government reports, and a wide range of other sources. The GST replaced a number of indirect levies with a single taxing framework, making it the largest tax reform in India's history. India has adopted the dual GST strategy, which is divided into the CGST, SGST, and IGST categories. GST will increase GDP, exports, and foreign direct investment, all of which are very advantageous for the country and will benefit both manufacturers and consumers. GST ran into many problems before it was implemented.

The researcher Ambili (2018)⁴³ conducted research titled "Goods and Services Tax (GST) on Tourism Sector Overview" The country's diverse environment, landscapes, and locations of natural beauty, together with its rich cultural and historical legacy, indicate that the tourism business has significant potential. It is a significant source of foreign exchange for the nation and has a

high potential for employment creation. The tourism sector is currently one of the key drivers of growth in the various service sectors. New Goods and Services Tax (GST) rates have just been modified for this sector and will be applied to their services depending on sales and tariffs. The GST's objectives and existing impacts on the travel and tourism sector are the main topics of this article. The research also covers the numerous advantages and disadvantages of the one-nation, one-tax reform; the GST provides a ray of hope for the tourism and hospitality industries by keeping the GST rate between 10 and 15 percent. It may be an indication because of its constant tax rates and increased usage of the input credit, which benefits the end user in terms of affordability. GST is one of India's most anxiously awaited tax reforms. One of the most important developments in India in the modern era is the Goods and Services Tax. The recent rapid growth of the Indian tourism industry shows how much room there is for employment growth and large foreign currency production. Researching the growth and development of the Indian tourism industry is so essential. The GST, on the other hand, will be a successful and consistent destination-based tax system that addresses the difficulties facing the sector and paves the way for cost reduction and future transaction flexibility.

The researcher Jain (2018)⁴⁴ conducted research titled “Impact of goods and service tax (GST) on small business enterprise in reference to automobile industry” Considering the country's diverse ecosystem, varied topography, and several locations with stunning natural beauty, it is said that the tourism business has significant potential. It is distinguished by its considerable potential for generating employment and a major source of foreign exchange for the country. Among the many service industries, the tourism industry has become one of the main forces behind growth. The Goods and Services Tax (GST) rates have just been amended for this industry and will be imposed on their services depending on tariffs and sales. The purpose of the GST and its current effects on the tourist industry are highlighted in this study. The report also discusses the advantages and disadvantages of One Nation and one tax reform; GST also serves as a glimmer of light for the hospitality and tourist sectors by maintaining the GST rate between 10 and 15 percent. With its consistent tax rates and greater use of the

input credit, it may be a hint that the end user may gain in terms of affordability. One of the most anticipated tax reforms in India has been GST. One of the most significant changes in Modern India is the Goods and Services Tax. Since a few years ago, the Indian tourist sector has been expanding quickly and has great potential to create jobs and bring in significant amounts of foreign currency. Studying the expansion and development of the Indian tourist sector is so essential. However, GST will be a successful and uniform destination-based tax system that solves the industry's issues and promotes cost optimisation and a free flow of business.

The researchers Khan *et al.* (2018)⁴⁵ conducted research titled “Impact of GST on Different Industrial Sectors” While bringing about a "one nation, one tax," the GST has a slightly varying impact on different industries. This article intends to examine the various effects of the GST on significant industries, including FMCG, pharmaceuticals, hotels, and the automobile industry.

Mehta L. and Kaur B. (2018)⁴⁶ focus on understanding how the Goods and Services Tax is perceived by the Indian populace. The essential information was gathered by soliciting responses from 500 taxpayers. Fifty people were subjected to in-depth interviews to gather qualitative information. Descriptive statistics and the t-test were employed. According to the survey, the majority of participants were against the implementation of the GST. The majority of respondents think it has an effect on our consumption patterns and that we started using greater caution when using things. Some poll respondents still have questions regarding their next shopping plans and either anticipate consuming more or less goods. The respondents believe that the tax change is advantageous and will be profitable in the long run. In the short term, meanwhile, it has resulted in greater taxes, costs associated with legal compliance, and prices for goods and services. The report claims that taxpayers' attitudes toward the GST are split between favourable and unfavourable.

The researcher Mishra (2018)⁴⁷ conducted research titled “Impact of GST on the Indian economy” and claims that while the GST has ushered in a "one nation, one tax" system, its impact on different industries is slightly different. This

research article intends to investigate the various effects of GST on significant industries, including FMCG, pharmaceuticals, lodging, and the auto industry.

The researchers Nayyar *et al.* (2018)⁴⁸ conducted research titled “A comprehensive analysis of Goods and Services Tax (GST) in India” and stated that one of India's most significant tax adjustments is the long-overdue GST. Despite being set to begin in April 2010, it hasn't yet because of political problems and competing stakeholder interests. A single national market would encompass all local, state, and federal indirect taxes under this extensive tax framework. It is anticipated that it will significantly support India's economic growth and fix any issues with the current indirect tax system. The GST idea is explained in this article, along with its components and the date of implementation in India. The study's major subjects are the advantages of GST and the challenges India has faced in adopting it.

The researchers No *et al.* (2018)⁴⁹ conducted research titled “Awareness on Goods and Service Tax (GST)”, which explains that the investigators' goal is to learn how people feel about the goods and service tax (GST). A survey was used as the research approach, and thirty local respondents provided the data. The study's primary goals are to examine how consumers see various components of GST and determine whether there are any appreciable changes in consumers' perceptions according to gender, age, educational attainment, and income level. The main conclusions are that consumers have a favourable attitude and that there are no appreciable variations among them in terms of gender, age, education level, or income. The study examines how the GST has affected the Indian economy. There is turmoil and bewilderment among the general public as a result of the implementation of the GST. This research study aims to describe the workings of the GST and how it affects the Indian economy. “The Fiscal Responsibility and Budget Management Act, 2003 Task Force, also known as the Kelkar Committee, in India began to consider the issue of GST in 2004. The Kelkar Committee was convinced that a dual GST system would be able to tax almost all goods and services, expand the Indian economy's tax base, increase revenue collection through the levying and collection of indirect taxes, and take a more practical

approach to the efficient allocation of resources.” Under the Goods and Service Tax system, everyone is expected to pay tax on their output and is also entitled to a credit for whatever input taxes they have already paid. Tax will only be charged on the value-added element of a transaction. The much-anticipated goods and services tax, or GST, has been implemented.

Roy R *et al.* (2018)⁵⁰ evaluated the degree of knowledge, perception, operational issues, and influence of knowledge on operational challenges faced by retail traders after the introduction of the new tax system. The Survey technique was utilised to acquire the fundamental data for the study. According to the survey, it is clear that merchants have negative perceptions of the GST since their level of understanding has not increased to a reasonable level. It was also found that ignorance is an important factor that has contributed to practical difficulties.

The researchers Saxena *et al.* (2018)⁵¹ conducted research titled “Impact of GST on Tourism Industry” and explained that the investigators' goal is to learn how customers feel about the use of the good and service tax (GST). The research approach used a survey to gather information from thirty local respondents. The study's primary goals are to examine how customers see various parts of GST and determine whether there are any appreciable changes in how customers view certain components of GST based on gender, age, education, and income level. The key findings are that consumers have a positive attitude and that there are no appreciable changes in customer behaviour based on gender, age, educational attainment, or income level. The research paper examines how the GST would affect the Indian economy. The average man is in a state of turmoil and bewilderment as a result of the implementation of GST. This study aims to clarify the workings of the GST and its implications on the Indian economy. The Fiscal Responsibility and Budget Management Act of 2003's Task Force, known as the Kelkar Committee, began to consider implementing the GST in India in 2004. “The Kelkar Committee was convinced that a dual GST system would be able to tax almost all goods and services, give the Indian economy access to a larger tax base, increase revenue collection by levying and collecting indirect taxes, and allow for a more practical approach to allocating resources effectively. According

to the Goods and Service Tax system, everyone is required to pay tax on output and is eligible to receive a credit for any paid input taxes.” Only the value-added portion of a transaction will be subject to tax. The long-anticipated goods and services tax has come to pass.

The researcher Dash (2017)⁵² conducted research titled “Positive and negative impact of GST on the Indian economy” and states that the GST, sometimes referred to as the “Products and Services Tax, is one tax that is levied on the supply of products and services from the producer to the client. Since credits for input taxes paid at each stage will be available at the subsequent stage of value addition, GST is really merely a tax on value addition at each level.” The advantages and disadvantages of the GST on the Indian tax system are examined in this paper.

The researcher Deshani (2017)⁵³ conducted research titled “Consequences of goods and service tax (GST) on restaurant industry” and declares that the purpose of this study is to determine how GST affects the restaurant business. Excise taxes, import tariffs, VAT, service tax laws, as well as other cesses and surcharges, were all replaced by three distinct laws known as CGST, SGST, and IGST under the government's GST system. All sales of goods and services are subject to the GST, which is paid separately to the accounts of the Centre and the States. The GST's greatest benefit is India's economic union. The consequences of the GST on people's daily lives were numerous. This essay examines how the GST has affected the restaurant business.

The researchers Kawlel *et al.* (2017)⁵⁴ conducted research titled “GST: An Economic Overview: Challenges and Impact ahead, states that with three distinct laws—CGST, SGST, and IGST—the government's GST system abolished excise taxes, import taxes, VAT and service tax rules, as well as additional cesses and surcharges. The greatest benefit of GST is India's economic integration. GST had a significant impact on people's daily lives. This essay examines the impact of the GST on the restaurant sector.

The researchers Lourdunathan *et al.* (2017)⁵⁵ conducted research titled “A study on the implementation of goods and services tax (GST) in India: Prospectus and challenges” explains that manufacturers, dealers, and the general public have differing reactions to the Goods and Services Tax (GST). This will be implemented by the Indian government on April 1 of this year. News organisations from all around the world emphasised the bill's accomplishment for the government and how it brought the country together.

The researchers Panwar *et al.* (2017)⁵⁶ conducted research titled “Impact of goods and services tax on the restaurants and food service businesses in India” and reported that the restaurant and food service industry in India is growing at an unprecedented rate. Therefore, adjustments to the tax collection system are having an effect on the company's growth. Product and service offerings: The imposition of taxes has caused widespread confusion among those who run restaurants. The goods and services tax was proposed as a solution to eliminate the practice of charging arbitrary prices for products and services. The operation will become a consistent entity across states under this strategy, and the tax structure will likewise be harmonised, which will unquestionably cut the cost of consistency for the taxpayer. The restaurant industry was subject to many expensive levies and adjustments under the previous tax collection method. Diners had to add value-added tax, a service tax, and an additional service charge to their tabs at every restaurant prior to the Goods and Services Tax's implementation. Despite the fact that every slab of the GST taxation system was thoroughly explained, many restaurants are still unclear, and some owners even impose their own rates and levies at their discretion. This study focuses on how GST would affect the Indian restaurant and catering industries. As a consequence, we will have a better understanding of how GST will operate in this industry, as well as the advantages and disadvantages of the tax in this context. According to the poll, GST may have both favourable and unfavourable consequences for the restaurant and food service industries. Due to the impact GST has had on conventional techniques, businesses are searching for innovative strategies to market their goods and services.

The researchers Ramya *et al.* (2017)⁵⁷ conducted research titled “GST and its impact on various sectors” The fastest expanding industry in India, according to this statement, is restaurants and food service businesses. Therefore, modifications to the tax collecting structure are having an effect on the company's growth. Hardware and software: some business owners in the restaurant industry are perplexed by the new tax system. The GST was proposed as a means to eliminate the need for merchants to use alternative pricing strategies to boost their bottom lines. Since, under this approach, operations become standardised across states, and the tax system is similarly harmonised, the cost of consistency for taxpayers would decrease significantly. “Under the old tax collection system, the restaurant industry was subject to several high-cost levies and adjustments. Customers used to pay VAT, service tax, and an additional service fee on every restaurant bill in the past, but the GST eradicated all of these extra and pointless costs. All the slabs in the GST taxation system were clearly mentioned, but many restaurants are still unsure, and restaurant owners are applying rates and taxes in any way they see fit or according to their own desires. In this study, the effect of the GST on Indian restaurants and food service businesses is examined.” This will help us understand how GST would work in this industry and will provide us with knowledge of both its advantages and disadvantages. The study concludes that the GST has advantages and disadvantages for restaurants and food service businesses. Various businesses' advertising methods have been affected by GST, which has prompted a hunt for

Rupa (2017)⁵⁸ conducted research titled “GST in India: An Overview” and explained that indirect taxes have long been a major focus of the Indian tax system. Indirect tax income served as the primary source of tax revenue up until tax reforms were adopted in the 1990s. Most Indians are poor, and it was said that broadening the direct tax base would be counterproductive. This was the key argument for relying heavily on indirect taxes. Poor productivity and sluggish economic growth are the unfortunate outcomes of India's indirect taxation system, which imposes a cascading and distorting tax on the production of goods and services. The current system imposes a plethora of taxes, the majority of which are collected by the federal government and the rest by individual states. The good

and service tax is a straightforward solution to the problem of tax complexity and the burden it places on taxpayers (GST). This paper discusses the benefits, disadvantages, and international setting of the concept of a Goods and Services Tax.

The researchers Kour *et al.* (2016)⁵⁹ conducted research titled “A study on the impact of GST after its implementation” claims that the many taxes we already pay, such as direct and indirect taxes, are burdensome for us and play a contributing role in the growth in corruption. To replace each of these taxing systems, the Central Government has chosen to introduce the Goods and Services Tax (GST). The GST is one of India's most important tax changes, and a choice has long been needed. It is an all-encompassing tax structure that would include the whole economy as well as all indirect taxes levied by the federal, state, and local governments into a single, cohesive nation in the national market. It is anticipated to significantly boost India's economic development and lighten the burden of its current indirect tax structure. GST encourages economic growth more than the current tax system since it incorporates all indirect taxes. The GDP of the country would increase with the assistance of the GST. Due to its widespread acceptability, countries are now implementing the GST as their sales tax system. This article will discuss the ramifications of GST when it is implemented, how it varies from the existing indirect taxes, and the advantages and disadvantages of GST.

The researcher Vasanthagopal (2011)⁶⁰ conducted research titled “GST in India: A big leap in the indirect taxation system” states that the Central Government reiterated its commitment to the adoption of a "flawless" GST for the survival of the Indian economy in the face of intensifying international competition brought on by globalisation and despite the fact that there are still many obstacles to be overcome before the implementation of GST. Despite the many barriers to the planned transition, it would be beneficial to assess its positive benefits up until the GST is implemented, including those on housing, employment, price level, GDP, government income, MSME, housing, poverty reduction, and other development-related sectors. The emphasis of this work is on this element.

1.23 RESEARCH GAP

No study is that empowered that it is free from limitations or has no scope for improvement.

1. The biggest gap in literature is its unavailability in the books, journals and even on the web.
2. Another major gap in the literature is that very few studies till date have been done on the Hotel industry and GST.

The present study is an edge over all the limitations, as through the work presented in the thesis, the researcher has attempted to touch all the hidden corners in the respondents' hearts that are relevant to GST and the hotel industry.

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CHAPTER 3

RESEARCH METHODOLOGY

A research methodology is a way for a researcher to explain how they intend to carry out the investigation. It is a deliberate, logical approach to a research problem. A methodology outlines the steps a researcher will take to carry out the study and create reliable, accurate results that satisfy their goals and objectives. It details the information that will be gathered as well as how it was obtained, compiled, and analysed. The acquired data, the research hypotheses that back it up, and the nature, goals, demographics, and sample of the study are all described in the chapter. For any potential future research on this topic, the chapter provides a complete window exhibit of the research study that describes the fundamentals of how things work.

3.1 SIGNIFICANCE OF RESEARCH:

The research is highly significant from all possible dimensions. In the present chapter, we have taken the three relevant segments, Government, Hotels and Customers and the significance of the study from all three one by one.

3.1.1 Government:

The hotel business contributes significantly to the improvement of a country's national income. GST will have a beneficial and bad impact on the hotel industry. The government should charge an accurate GST rate on services and food offered by hotels; otherwise, it may have a negative influence on the country's national income, GDP, employment, and per capita income.

GST will streamline India's tax structure, widen the revenue base, and create a shared market across states. This will result in increased compliance and a rise in India's tax-to-GDP ratio. GST is predicted to boost economic growth by 0.9 to 1.7 percent, according to a report by the National Council of Applied Economic Research. Exports are predicted to rise by 3.2 to 6.3 percent, while imports are expected to rise by 2.4 to 4.7 percent. As a result, it is vital to investigate how it may affect the hotel industry.

3.1.2 Hotels

GST is a single indirect tax on consumers' food and lodging expenditures in hotels. It will have an impact on income, food sales, services, and hotel room rates. As a result, a study of the hotel industry's influence is unavoidable.

3.1.3 Customers

Because GST is a single indirect tax levied on consumer bills, it aids in the growth of the hotel industry's customer base. As a result, research is important.

3.2 OBJECTIVES OF THE STUDY:

Five objectives were framed, which were as follows

- Objective 1.* To learn more about the Goods and Services Tax Act.
- Objective 2.* To investigate the impact of the GST on the hotel industry.
- Objective 3.* To have a better understanding of the awareness among hoteliers of the provisions of GST.
- Objective 4.* To identify challenges faced by the respondents in the effective implementation of GST.
- Objective 5.* To draw a comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers.

3.3 HYPOTHESES

Four hypotheses have been framed, which are as follows

- H₀₁: There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to the impact of GST.
- H₀₂: There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to awareness about the provisions of GST.
- H₀₃: There is no significant difference in the perception of hoteliers with reference to challenges in the effective implementation of GST.

H₀₄: There is no significant difference in the perception of hoteliers with reference to the previous indirect tax regime & the present GST.

3.4 STATISTICAL TOOLS USED

For data analysis, appropriate statistical tools will be used: count, percentage, one sample t-test, independent t-test, Friedman test, and Chi-Square's.

3.5 PILOT STUDY:

Additionally, a pilot survey was carried out with the intention of enhancing the questionnaire. To guarantee the accuracy of the data, the Pilot Study was carried out on 15 respondents. The result of Cronbach's Alpha was as follows:

Case Processing Valid Cases	Cronbach's Alpha	No of Items
15	0.781	20

A reliability coefficient above 0.70 is good, which depicts adequate internal consistency for conducting further research work

3.6 LIMITATIONS OF RESEARCH:

The following are possible research limitations:

Data was collected from 200 hotel managers from Rajasthan. As a result, the findings would not be applicable to other places. The research will be based on the primary mode of data collection. In light of time, money, and resource limits, the author has tried to do his best to obtain the most up-to-date information in order to make the research as authentic as possible.

3.7 CHAPTER SCHEME:

The Researcher has meticulously prepared his thesis. The following has been the thesis's structure:

Chapter - 1 Introduction: The chapter has beautifully presented a detailed introduction to the GST Act, its history, features, and benefits. Overall, the chapter provides a deep insight into the concept of GST.

Chapter - 2 Review of Literature: This chapter contains a summary of the research papers and thesis on the research topic, as well as their findings, suggestions, and conclusions.

Chapter - 3 Research Methodology: The chapter proved to be a gateway to the actual statistical zone to be explored through the proposed research work. It will mention the objectives, hypotheses, research methodology details and statistical tools used in the next chapter.

Chapter - 4 Analysis and Interpretation - Impact of GST on Hotel Industry: The chapter contains information on the many questions that respondents were asked. Different statistical methods, such as the Chi-square approach, the Likert scale, graphs, diagrams, and tables, have been used to analyse and interpret the data.

Chapter - 5 Findings, Conclusions and Suggestions: Last but not least is the chapter on findings and Conclusion, which mentions the findings made on the basis of workings done in the previous chapter. The chapter also includes the researcher's remarks, limitations of the study, and suggestions for future research to be made in the same discipline.

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

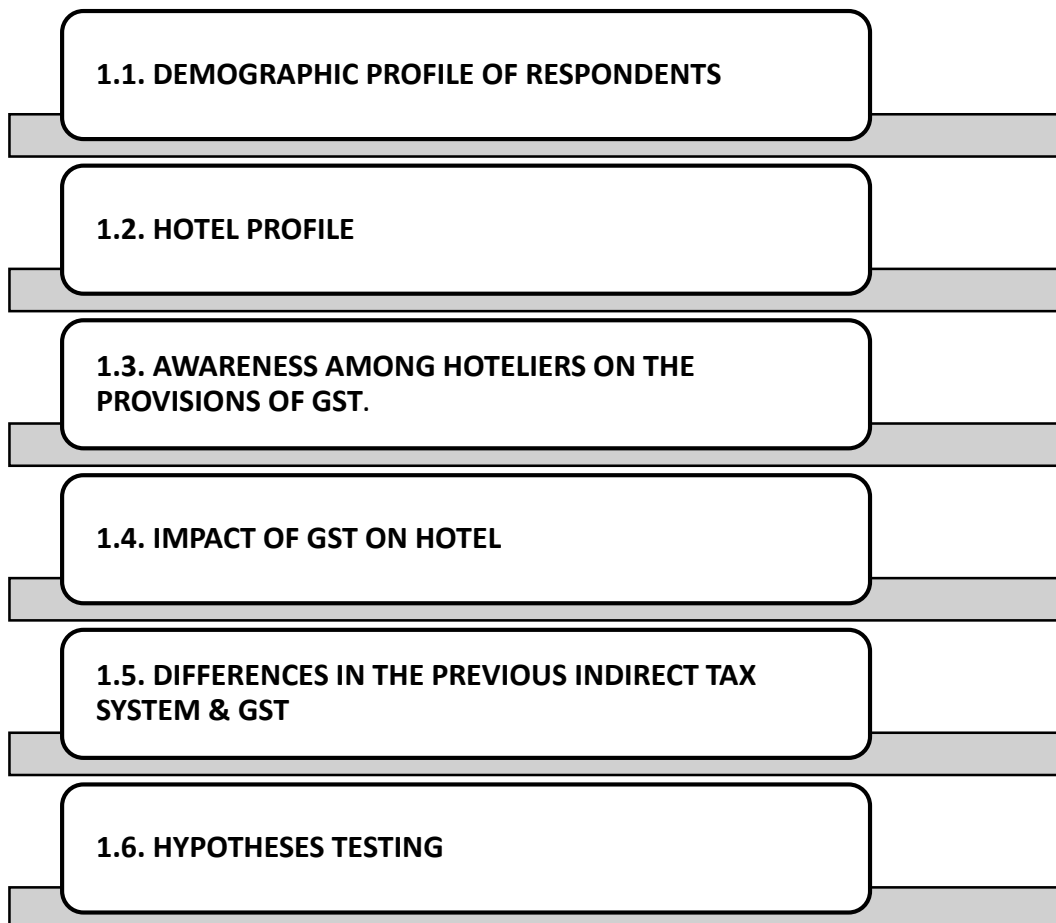


Figure 4.1: Procedure for Conducted Research Work

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%

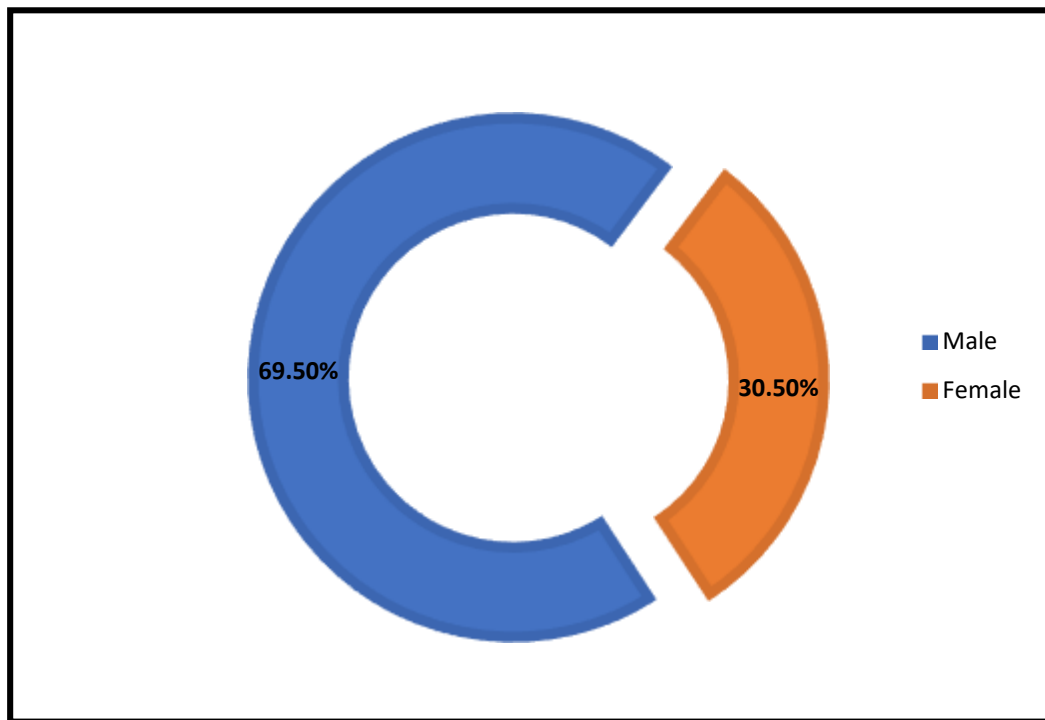


Figure 4.2: Gender of respondents

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

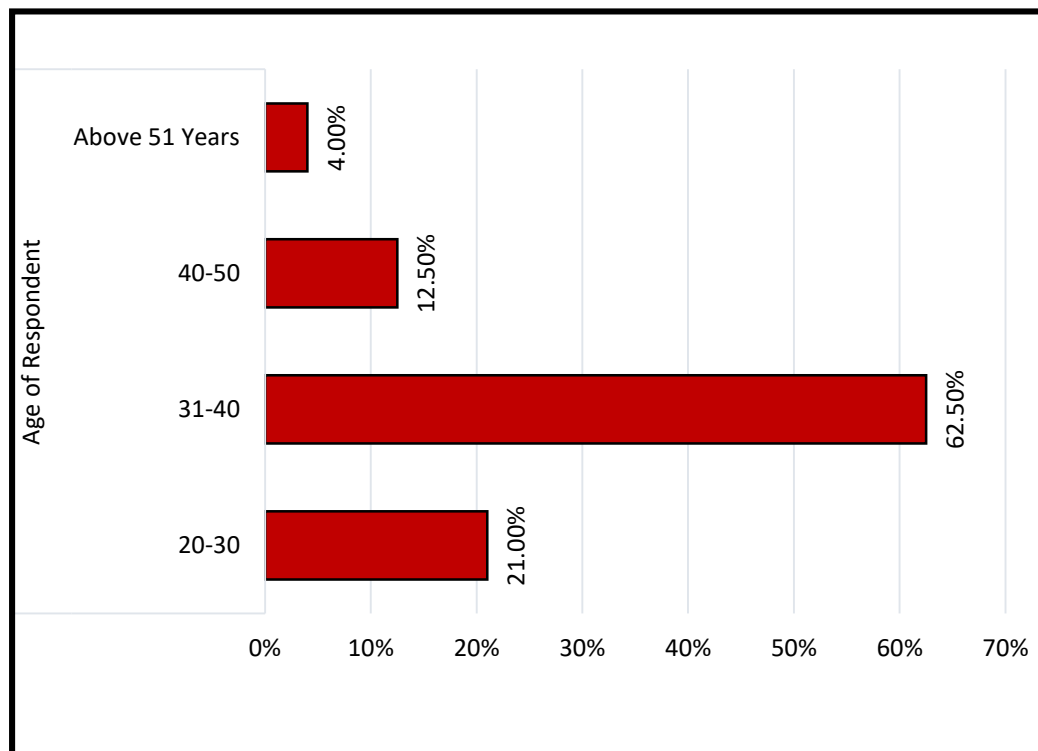


Figure 4.3: Age of respondents

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%

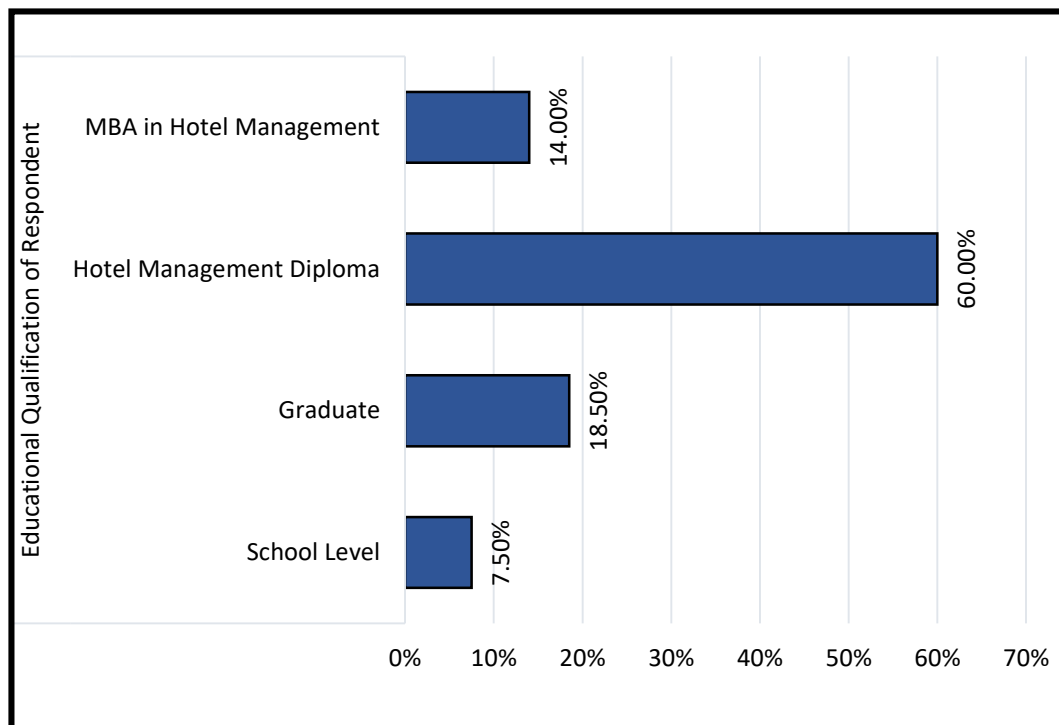


Figure 4.4: Educational qualification of respondents

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%

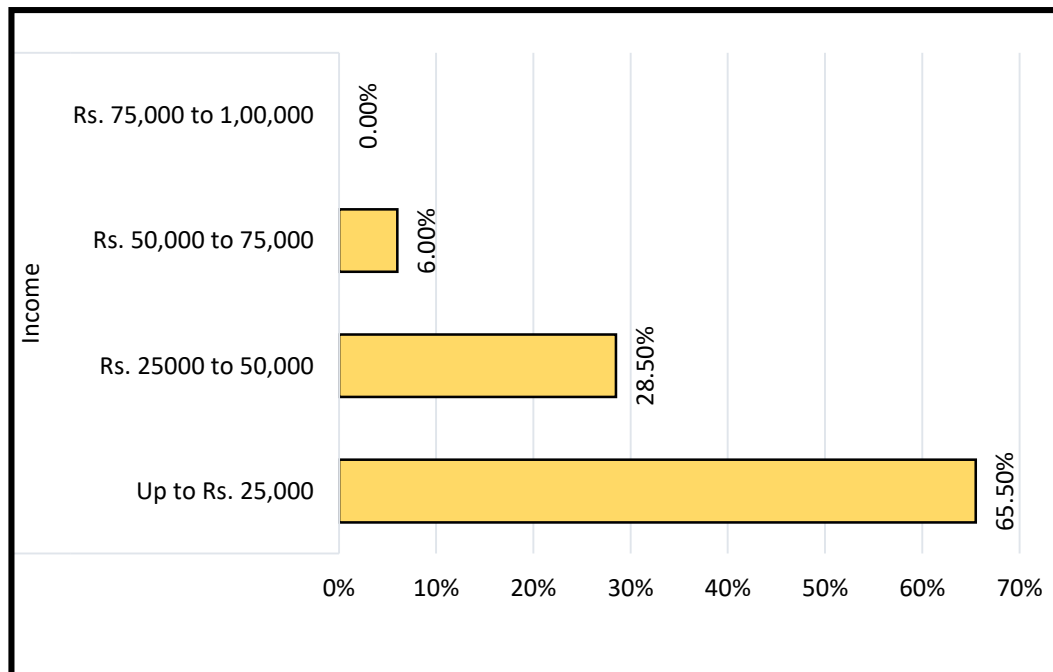


Figure 4.5: Monthly income of respondents

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%

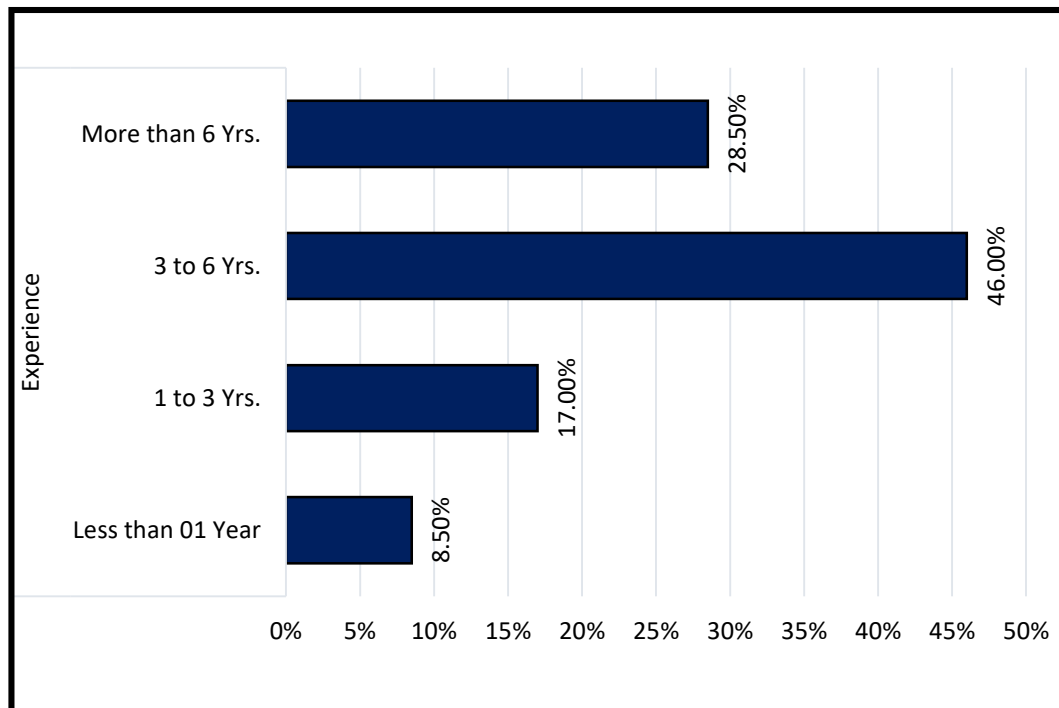


Figure 4.6: Experience of respondents

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%

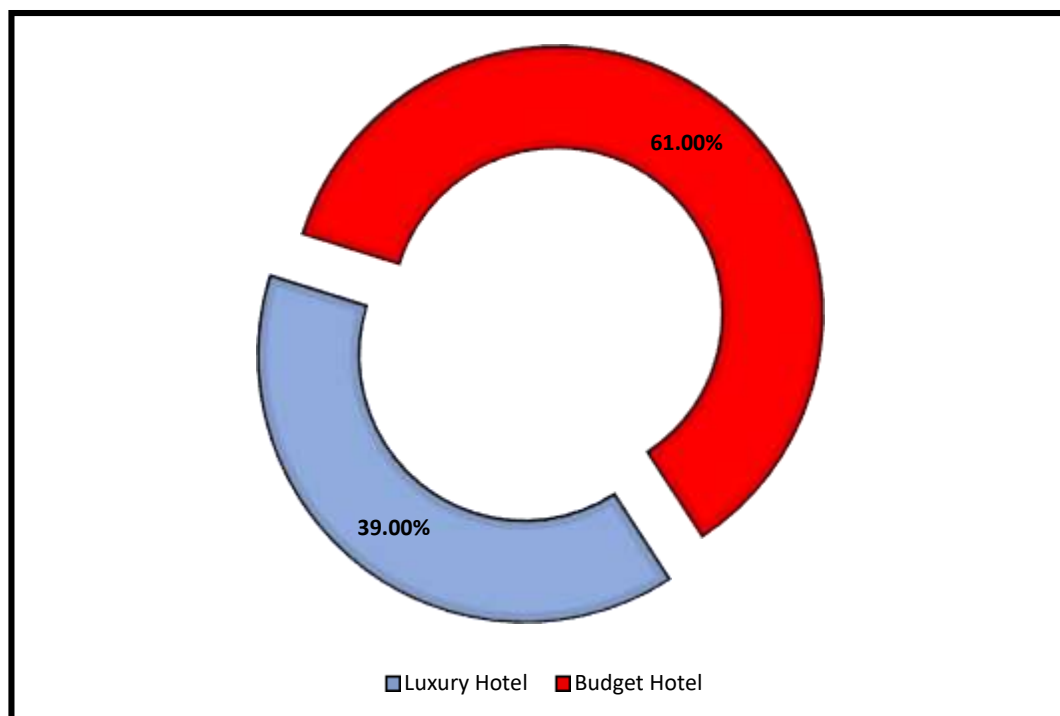


Figure 4.7: Type of hotel

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%

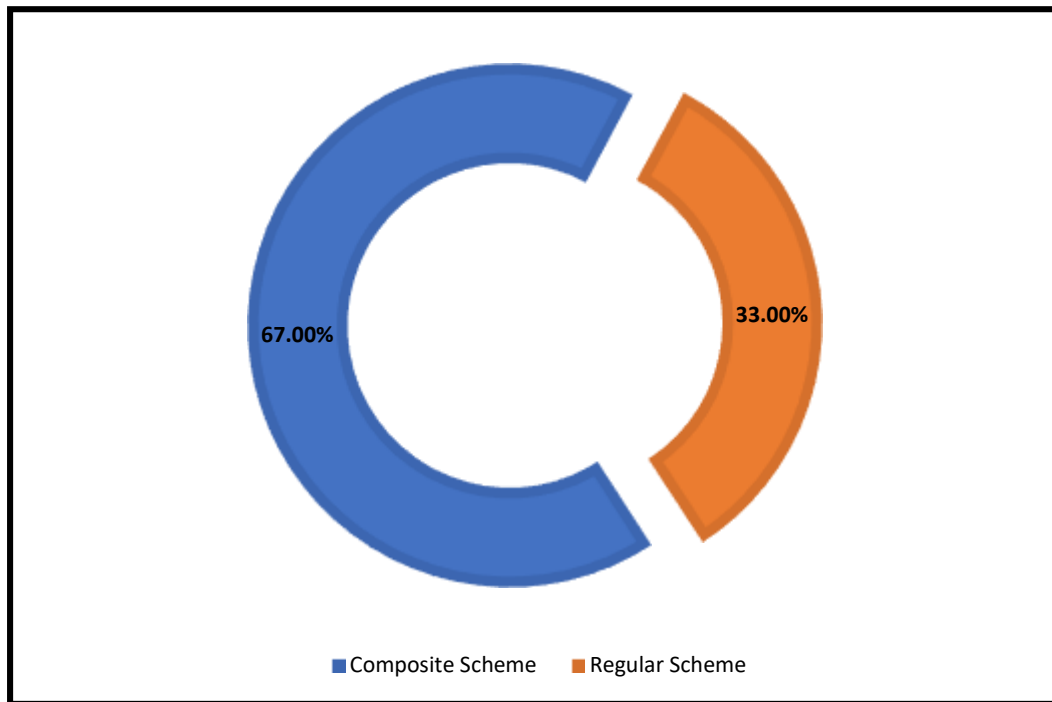


Figure 4.8: Type of GST

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				

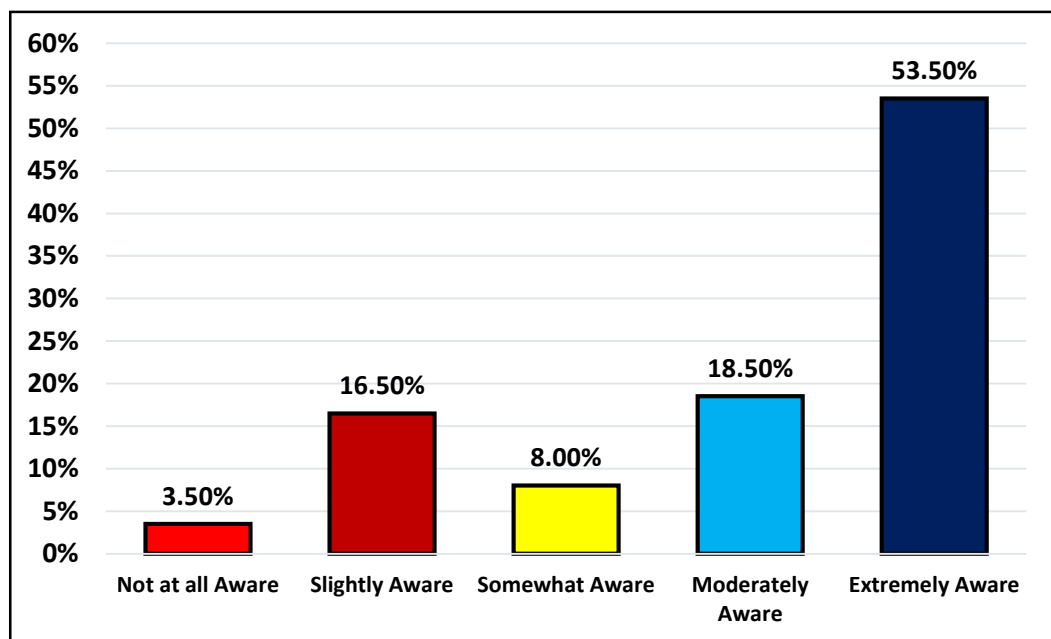


Figure 4.9: Invoicing

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 \pm 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				

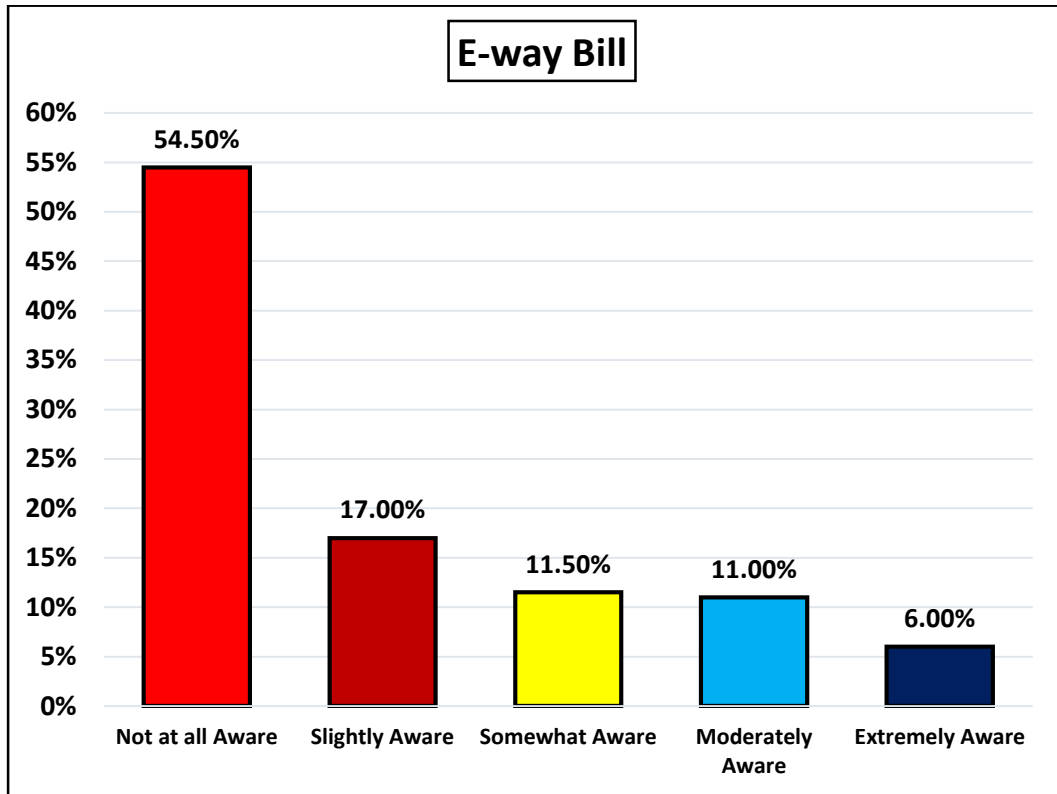


Figure 4.10 E-Way Bill

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 \pm 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					

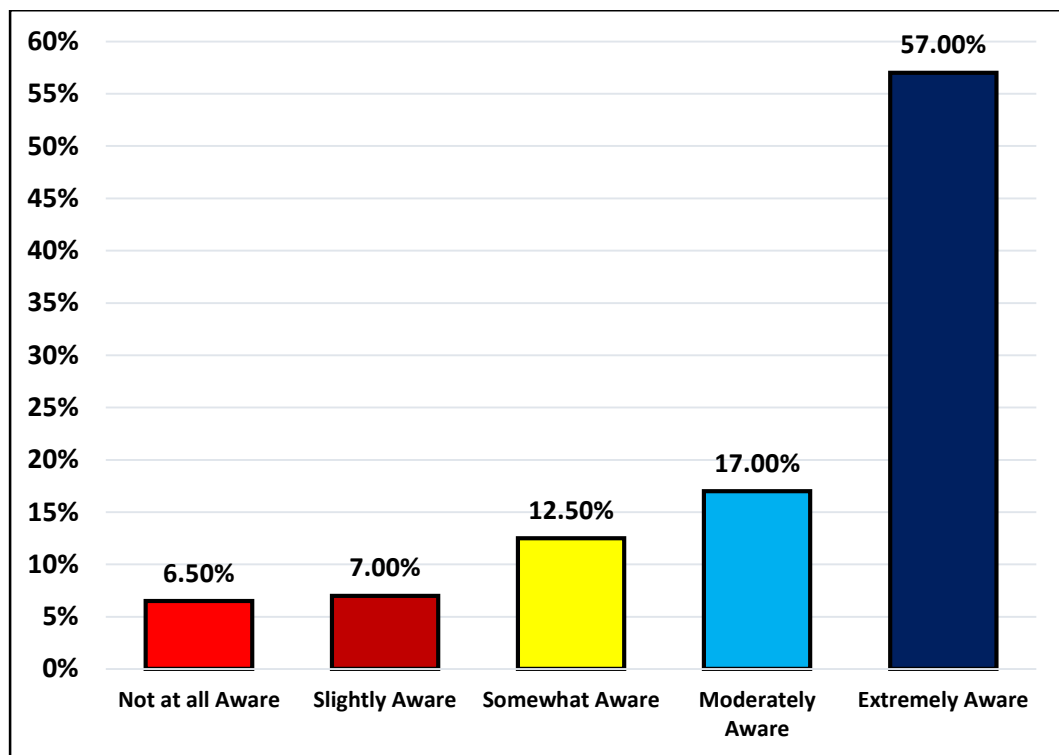


Figure 4.11: E-Return

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 \pm 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				

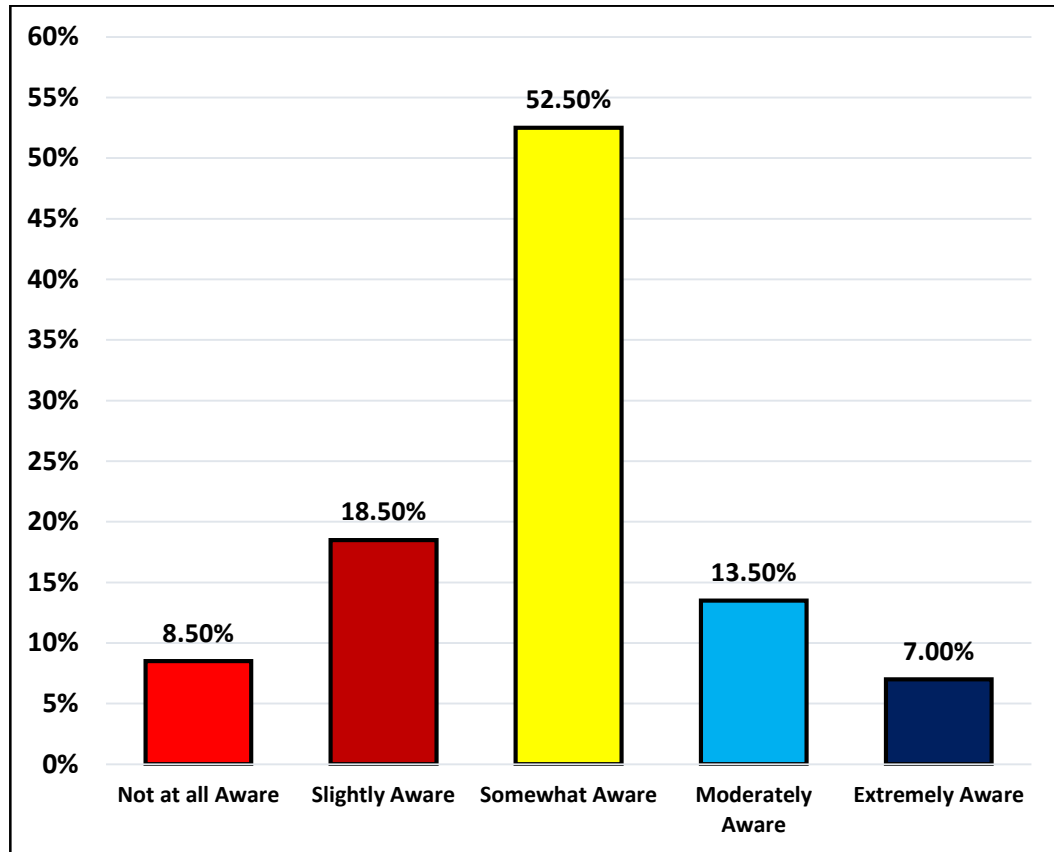


Figure 4.12: Tax on supply types like interstate CGST, SGST

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 \pm 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					

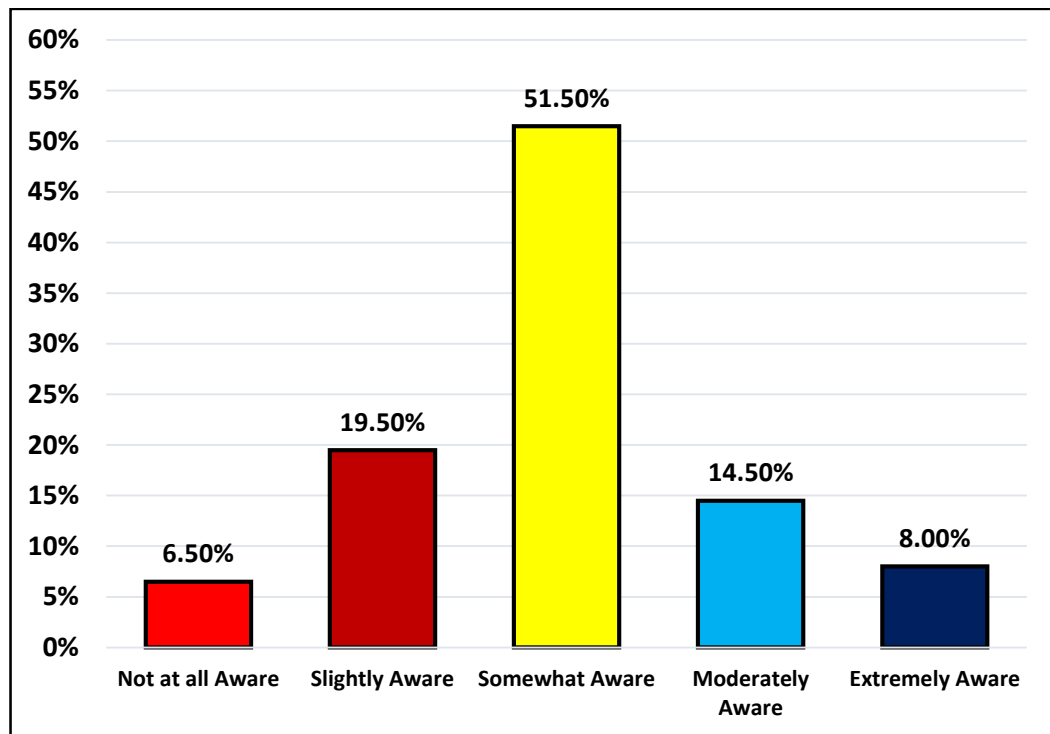


Figure 4.13: Tax on supply types like interstate IGST

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 \pm 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					

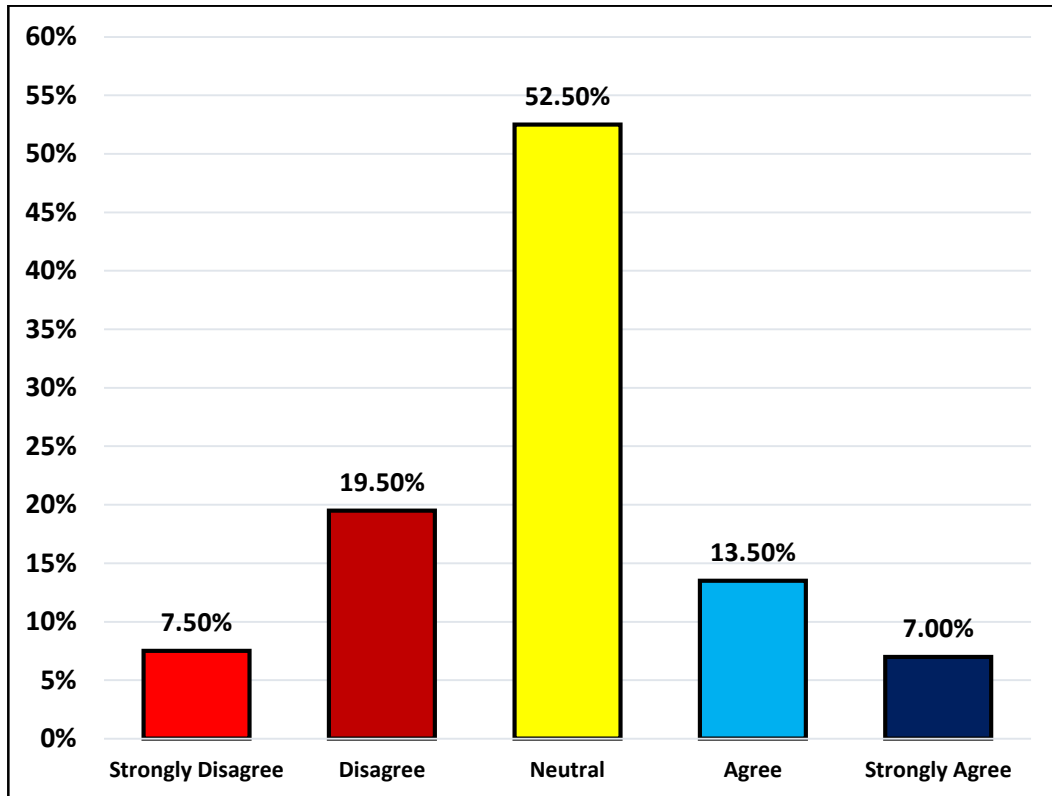


Figure 4.14: GST has lessened the impact of taxation cascading

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 \pm 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				

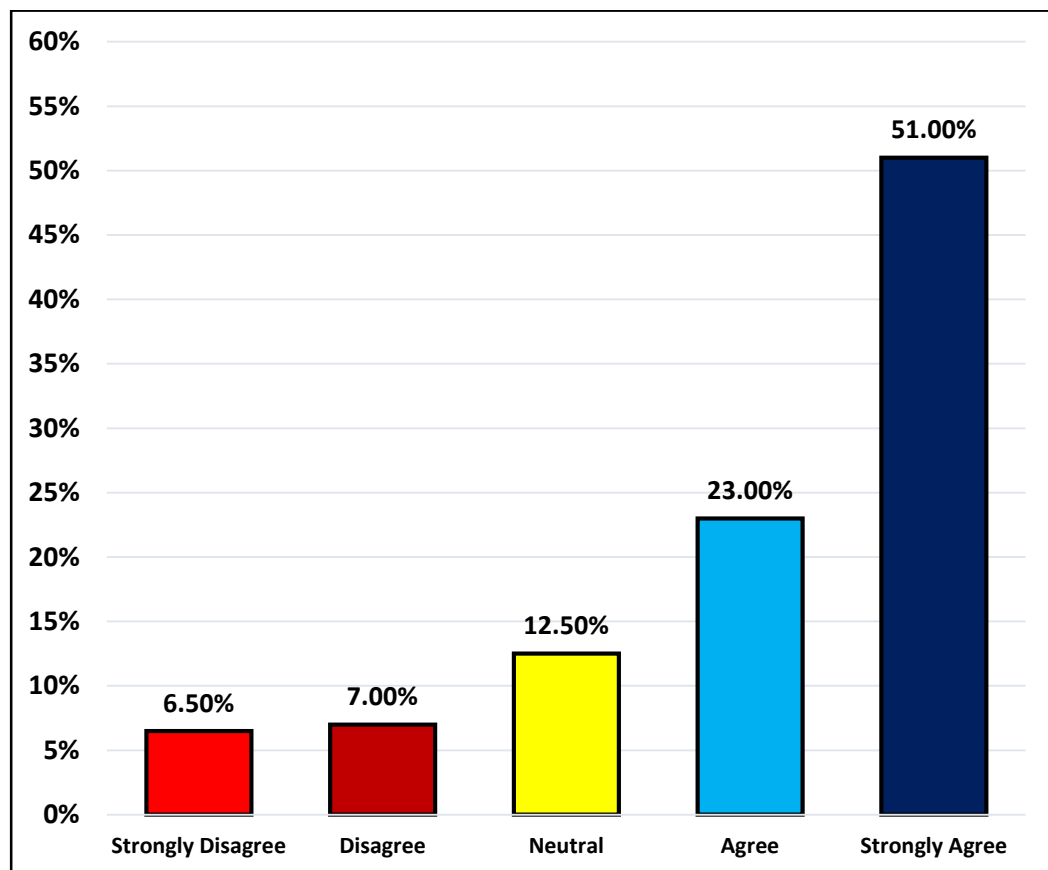


Figure 4.15: The GST has made proper record-keeping mandatory

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 \pm 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				

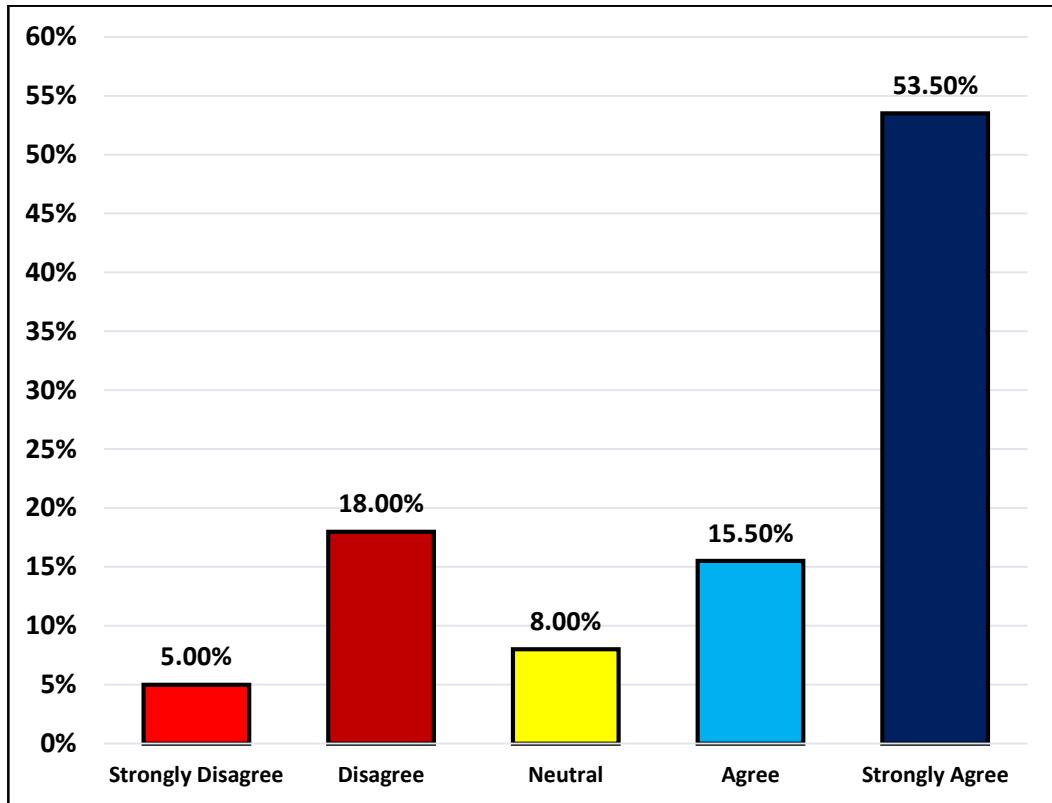


Figure 4.16: GST will increase and provide benefits in the long run

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 \pm 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				

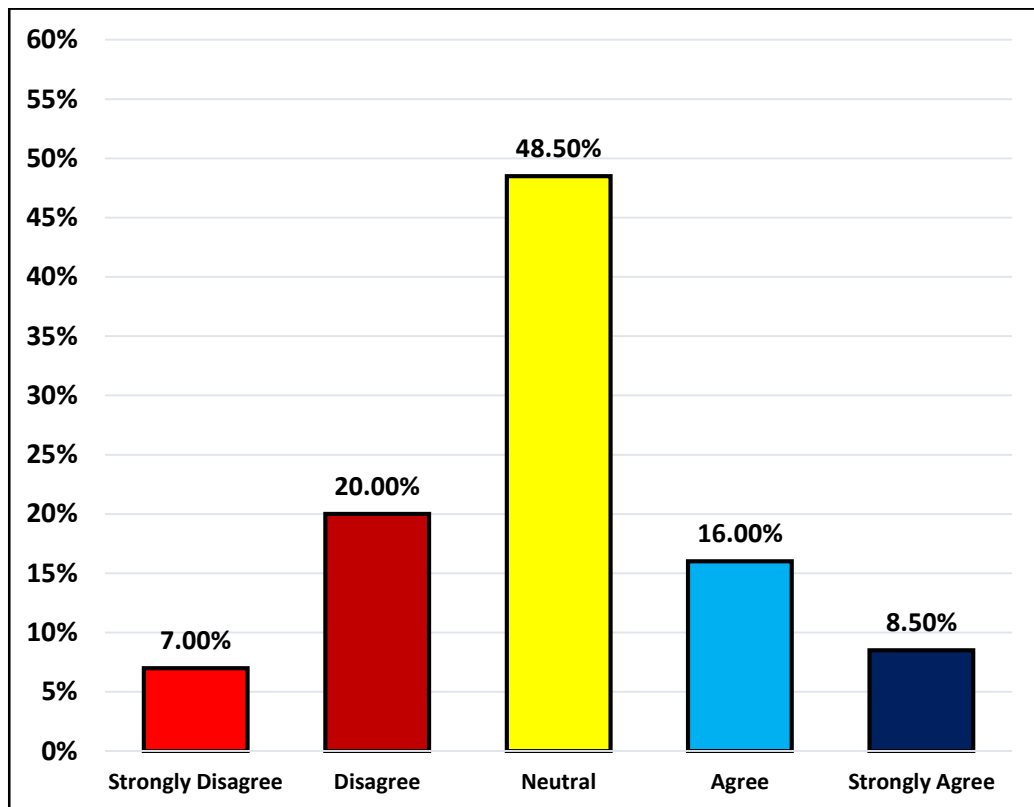


Figure 4.17: GST has boosted the number of customers

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 \pm 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				

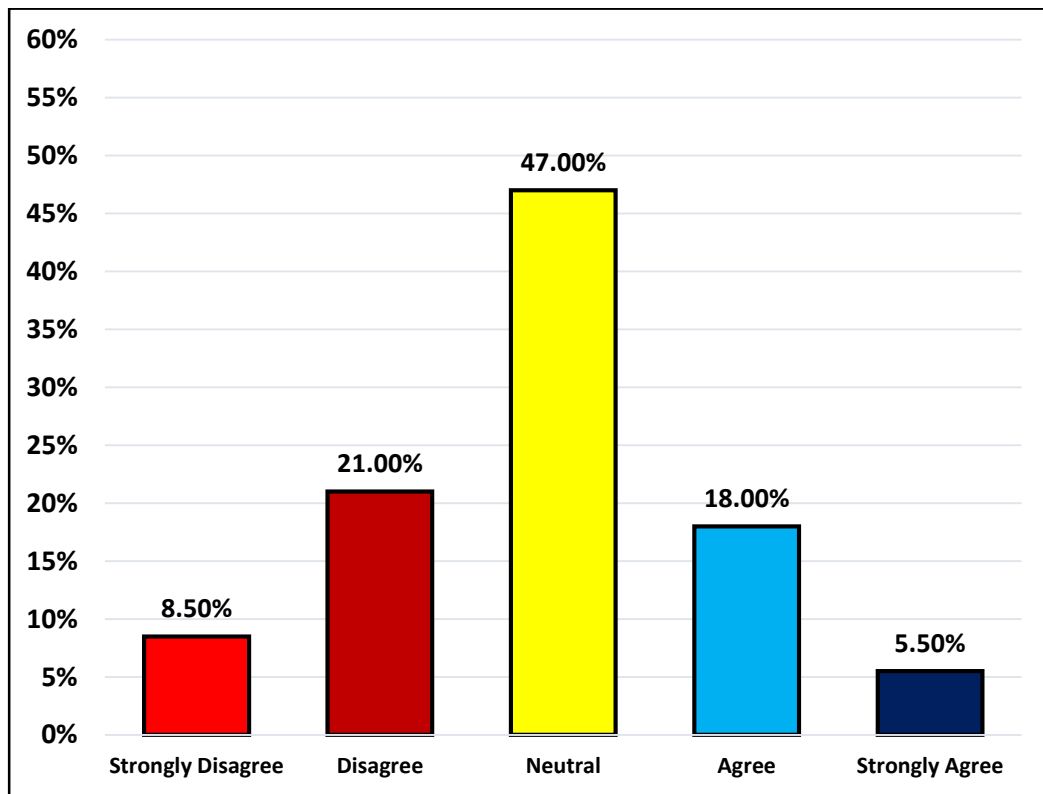


Figure 4.18: GST has increased your hotel’s profitability

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 \pm 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				

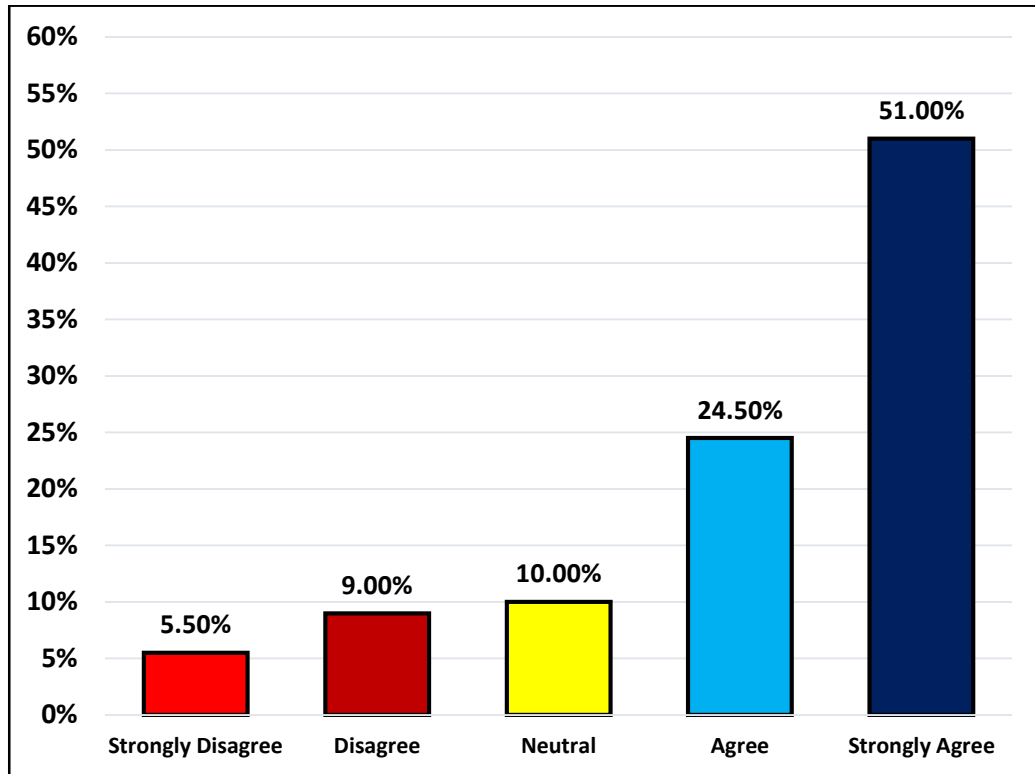


Figure 4.19: GST is difficult to comprehend

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 \pm 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				

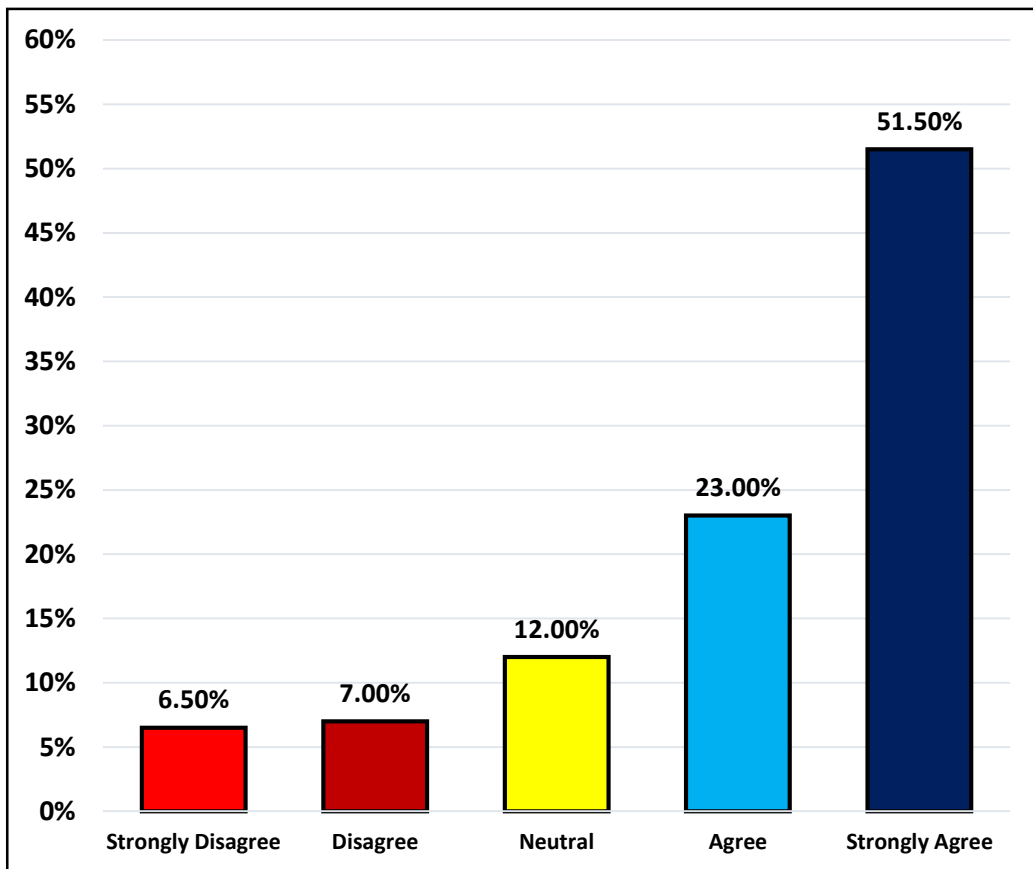


Figure 4.20: The tax burden on hoteliers has increased as a result of GST

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 \pm 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				

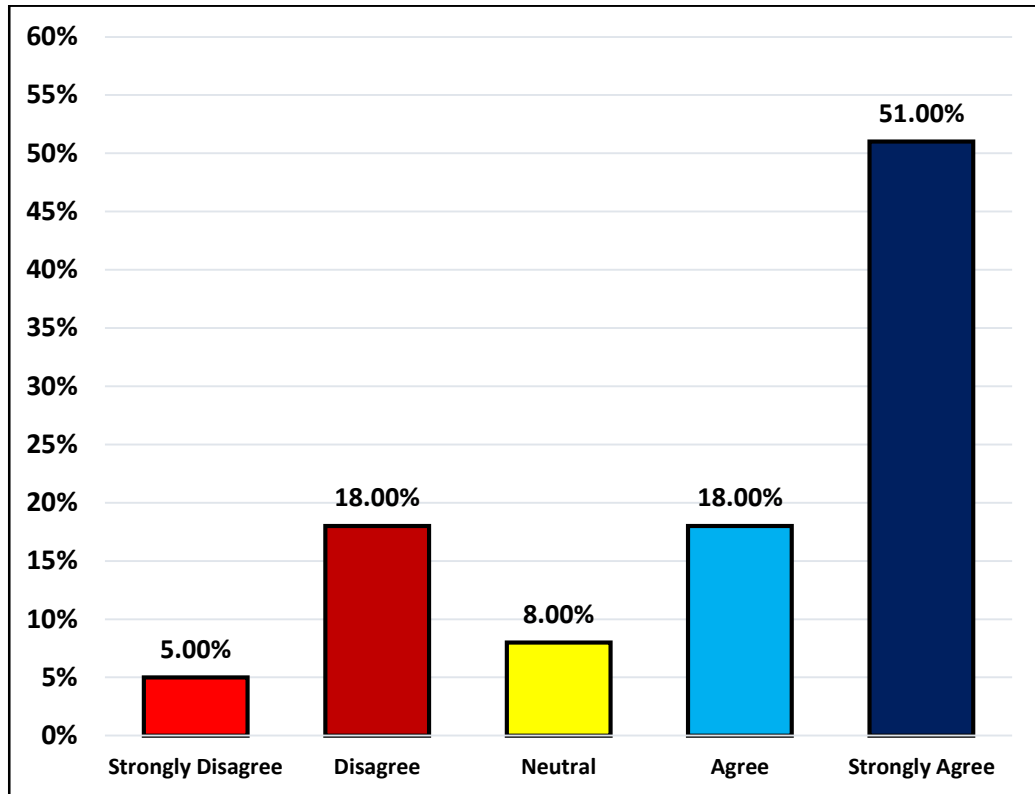


Figure 4.21: Formalities for filing a GST return are too burdensome

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 \pm 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.

Objective 5: *To draw a comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers.*

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				

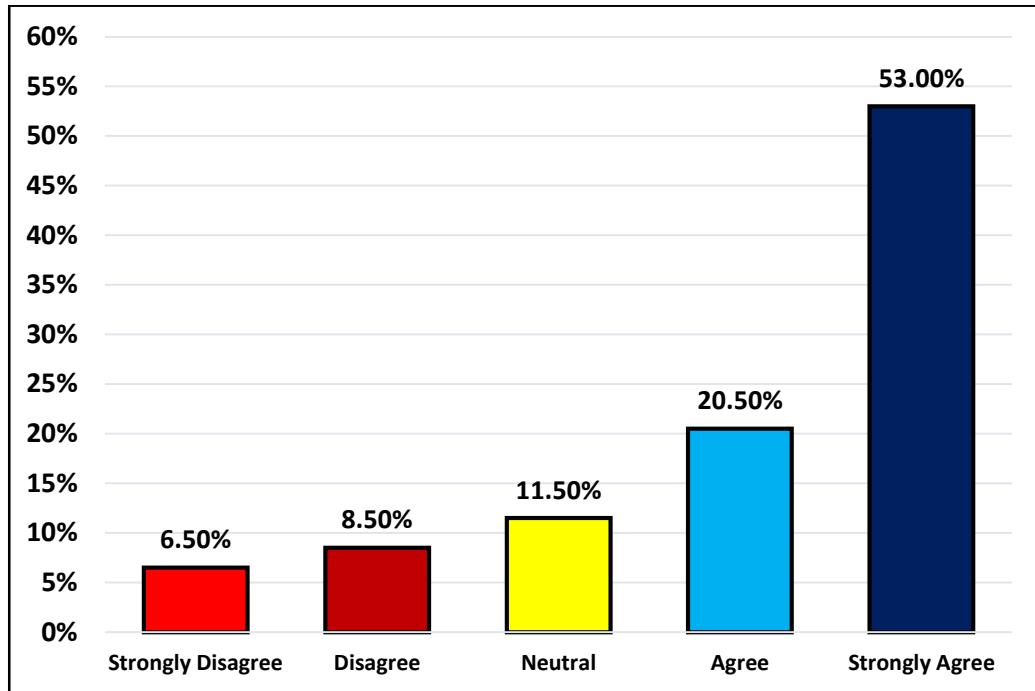


Figure 4.22: Compared to the former indirect tax system, the GST contains fewer legislation.

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 \pm 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				

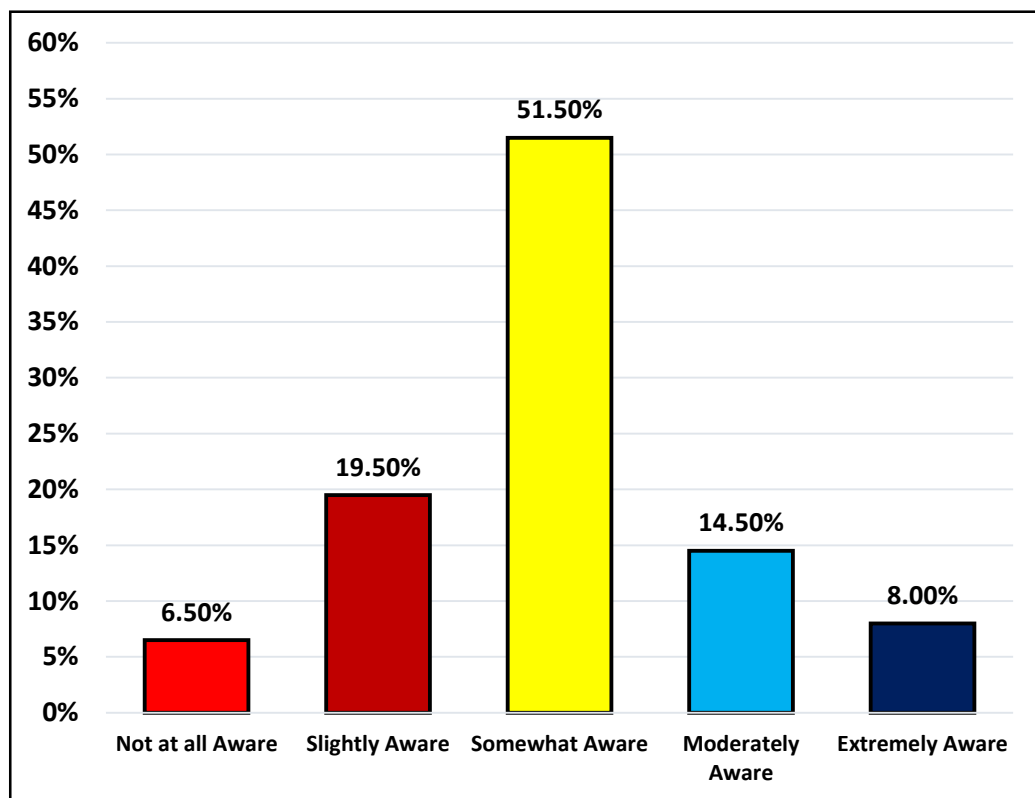


Figure 4.23: In comparison to the old indirect tax system, GST has introduced unified tax rates

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 \pm 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				

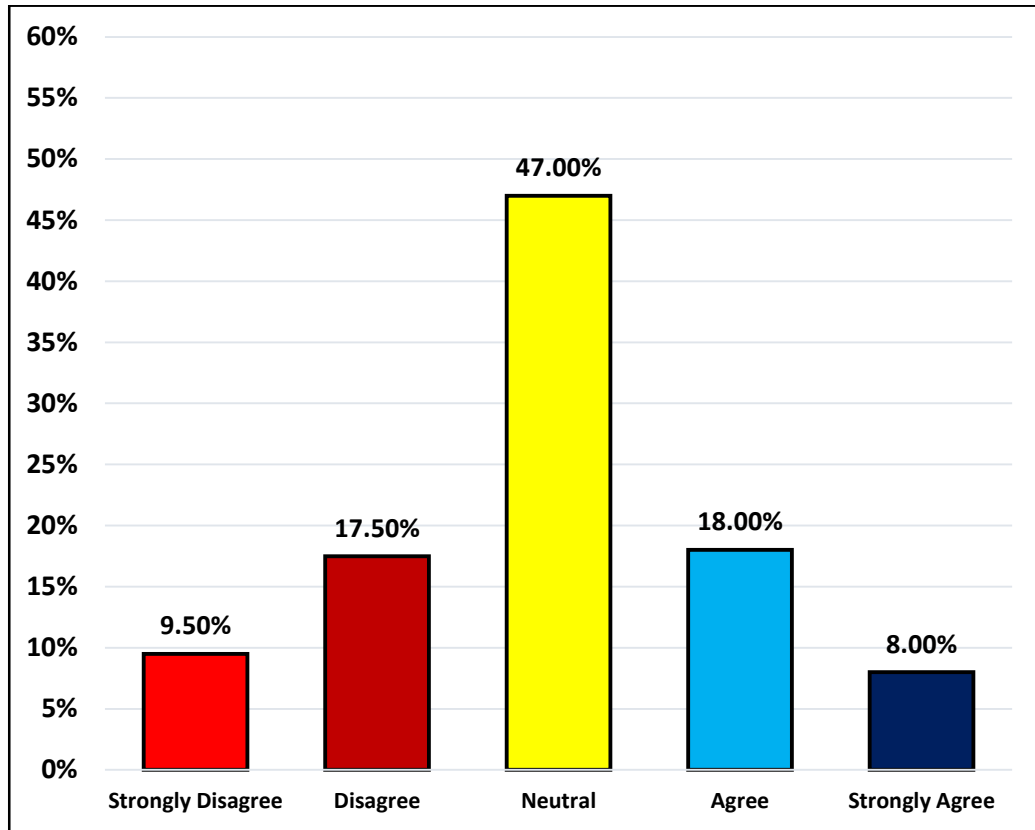


Figure 4.24: In comparison to the former indirect tax structure, GST has lowered the tax burden

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 \pm 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				

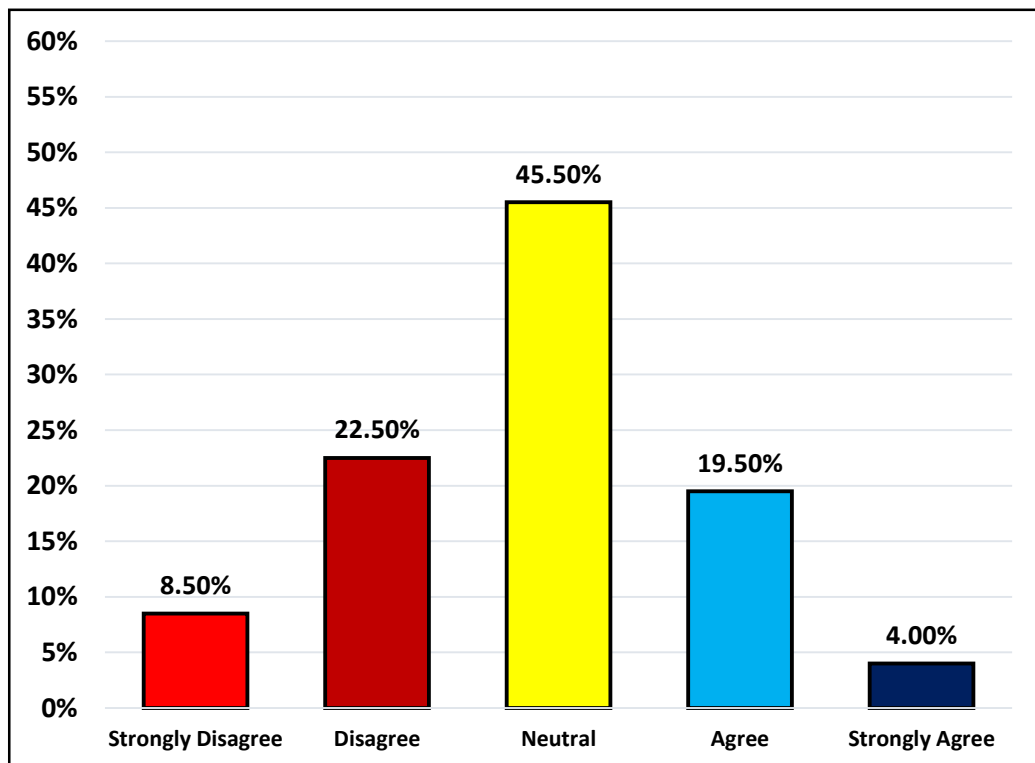


Figure 4.25: In comparison to the former indirect tax structure, GST has decreased hotel service costs

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 \pm 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				

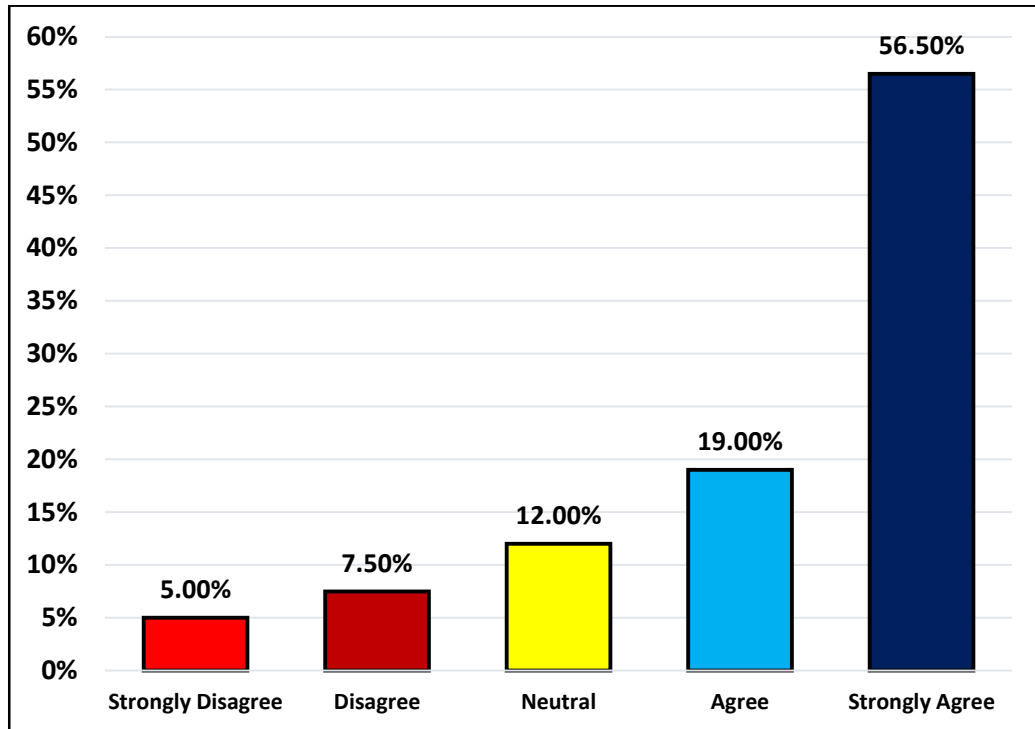


Figure 4.26: In comparison to the previous indirect tax structure, GST has correctly defined the power of the national and state governments

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 \pm 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				

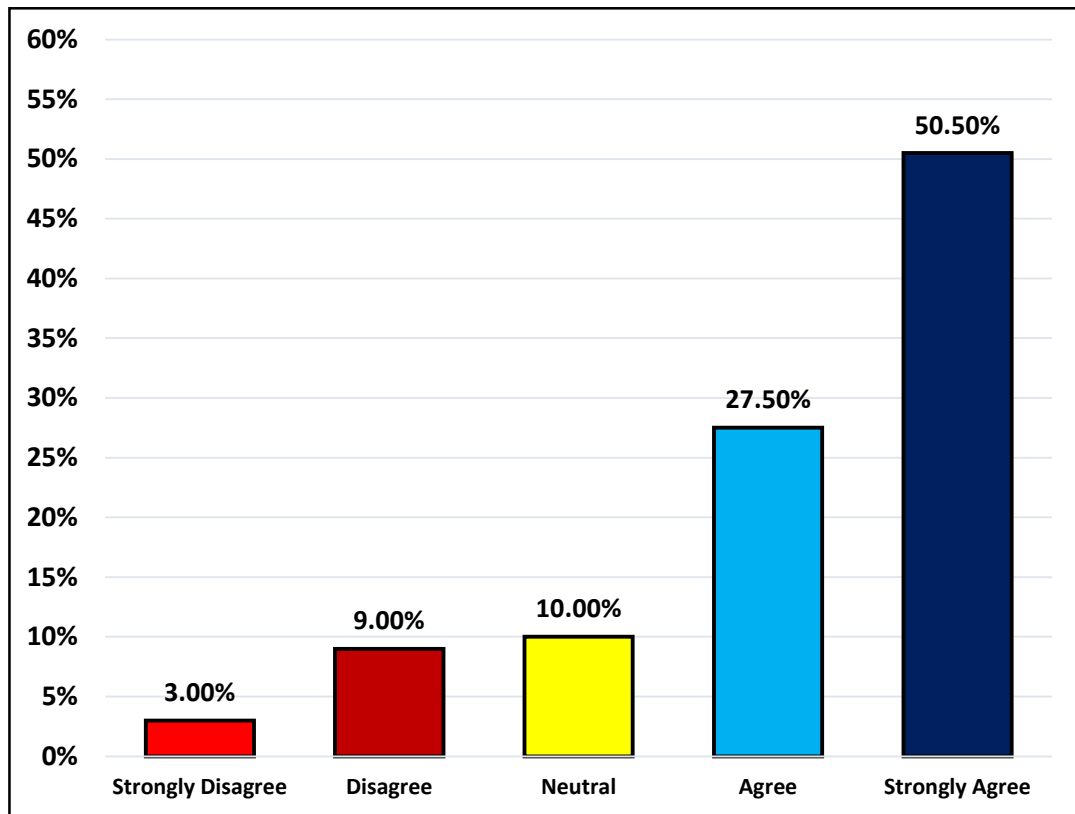


Figure 4.27: In comparison to the old indirect tax system, GST has introduced a more transparent tax structure

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 \pm 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					

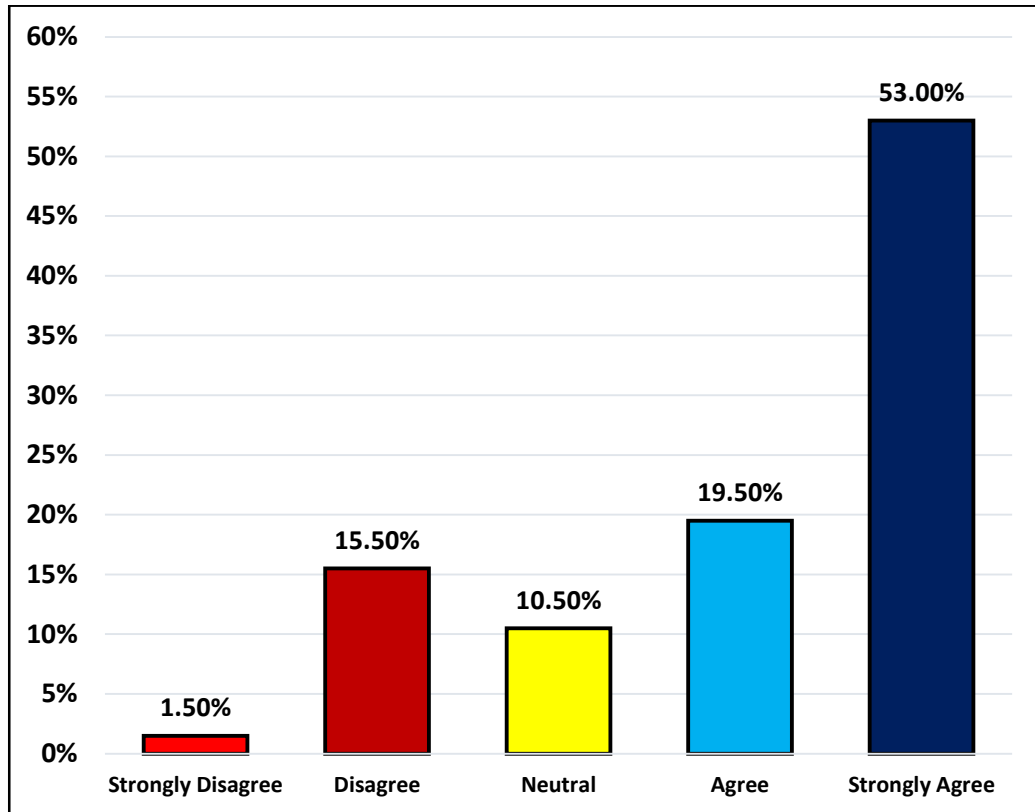


Figure 4.28: In comparison to the old indirect tax structure, GST has introduced a more liberal tax regime

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 \pm 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

H₀₁: 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
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

H₀₂: 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
	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

H₀₃: 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

H₀₄: 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
	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.

CHAPTER 5

FINDINGS, CONCLUSIONS AND SUGGESTIONS

The present chapter condenses the entire work done in the thesis into classified findings, which have been headed into six broad classifications which are in parlance to the selected objectives of the study, namely: Findings from the Demographic profile of respondents, Findings from the Second objective, Third objective, from Fourth and Fifth objective. Thus, we hereby justify the harmony of the results with the foundation pillars, the objectives on which the entire system has been built. Each and every classification details the related findings. Further, the chapter has been segregated into four sections: first, the findings; second, the researcher's remarks; and the limitations of the study; and fourth, suggestions for future research.

5.1 SECTION I: FINDINGS

5.1.1 Findings From The Demographic Profile of Respondents

1. The study was seen to be highly dominated by male respondents.
2. The results reveal that the majority of the respondents were between 31 and 40 years of age, followed by those between 20 and 30 years, then were the respondents who were between 20 and 30 years, followed by those who are above 51 years of age.
3. The count reveals that the majority of respondents had to be and were those who have done Hotel Management Diploma, followed by Graduates, then by MBAs in Hotel management and the least were those with education till school level.
4. 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.

5. 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.
6. 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.

5.1.2 Findings From The Second Objective

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

1. On the basis of the primary data regarding the impact of GST on the hotel industry, the statement “**GST has lessened the impact of taxation cascading**” was 2.93 ± 0.954 , which reflects that sample respondents were “**Neutral**”.

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.

2. On the basis of the primary data regarding the impact of GST on the hotel industry for, the statement “**The GST has made proper record-keeping Mandatory.**” was 4.05 ± 1.227 , which reflects that sample respondents were “**Strongly Agree**”.

Researcher’s Implication: There is no doubt that GST has enabled proper maintenance of records. The businessmen became responsible in due course 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.

3. On the basis of the primary data regarding the impact of GST on the hotel industry for the statement “**GST will increase and provide benefits in the long run.**” was 3.95 ± 1.338 , which reflects that sample respondents were “**Agree**”.

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. On the basis of the primary data regarding the impact of GST on the hotel industry for the statement “**GST has boosted the number of customers**” was 2.99 ± 0.992 , which reflects that sample respondents were “**Neutral**”.

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 understood well 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.

5. On the basis of the primary data regarding the impact of GST on the hotel industry for the statement “**GST has increased your hotel’s profitability**” was 2.91 ± 0.973 , which reflects that sample respondents were “**Neutral**”.

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.

6. On the basis of the primary data regarding the impact of GST on the hotel industry for the statement “**GST is difficult to comprehend**” was 4.07 ± 1.212 , which reflects that sample respondents were “**Strongly Agree**”.

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.

7. On the basis of the primary data regarding the impact of GST on the hotel industry for the statement “**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**”.

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.

8. On the basis of the primary data regarding the impact of GST on the hotel industry, the statement “**Formalities for filing a GST return are too burdensome.**” was 3.92 ± 1.328 , which reflects that sample respondents were “**Agree**”.

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.

5.1.3 Findings From The Third Objective

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

1. On the basis of the primary data regarding awareness for provisions of GST relevant to “**Invoicing**”, was 4.02 ± 1.264 , which reflects that sample respondents were “**Extremely Aware**”.

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.

2. On the basis of the primary data regarding awareness for provisions of GST relevant “**E-way Bill**” was 1.97 ± 1.283 , which reflects that sample respondents were “**Slightly Aware**”.

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.

3. On the basis of the primary data regarding awareness for provisions of GST, relevant “**Return**” was 4.11 ± 1.247 , which reflects that sample respondents were “**Extremely Aware**”.

Researcher’s Implication: Another provision which was enquired of 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. On the basis of the primary data regarding awareness for provisions of GST relevant “**Tax on supply types like Interstate CGST, SGST**” was 2.92 ± 0.969 , which reflects that sample respondents were “**Somewhat Aware**”.

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.

5. On the basis of the primary data regarding awareness for provisions of GST relevant “**Tax on supply types like Interstate IGST**”, was 2.98 ± 0.961 , which reflects that sample respondents were “**Somewhat Aware**”.

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.

5.1.4 Findings From Fourth Objective

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

On the basis of the responses gathered, the mean rank of the top five challenges, as extracted with the help of the Friedman test, were as follows on which first was relying on professionals (Accountant, CA etc.), followed by GST is not well understood, followed by GST Calculation, next was GST slabs have been revised several times and last one was filling out returns is a time-consuming

process. The application of Chi-Square confirmed that there was a significant difference in the perception of the respondents.

5.1.5 Findings From The Fifth Objective

Objective 5: To draw a comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers.

1. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement **“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.

2. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement **“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 with 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.

3. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement **“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. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement **“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.

5. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement, **“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.

6. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement, “**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.

7. On the basis of the primary data regarding the comparison between the previous indirect tax regime & the present GST system from the opinion of hoteliers for the statement “**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, the respondents strongly agreed 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.

5.1.6 Findings from Hypotheses Testing

Table 5.1: Findings from hypotheses testing

First Hypothesis	H₀₁: There is no significant difference in the perception of hoteliers of luxury and budget hotels with regard to the impact of GST.
Test	Independent t-test
Decision	Reject Null hypothesis
Conclusion	That there is a significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to the impact of GST.

Second Hypothesis	H₀₂: There is no significant difference in the perception of hoteliers of luxury and budgeted hotels with regard to awareness about the provisions of GST.
Test	Independent t-test
Decision	Reject Null hypothesis
Conclusion	Conclude that there is a significant difference in the perception of hoteliers of luxury and budget hotels with regard to awareness about the provisions of GST.

Third Hypothesis	H₀₃: There is no significant difference in the perception of hoteliers with reference to challenges in the effective implementation of GST.
Test	Friedman test and Chi-Square’s
Decision	Reject Null hypothesis

Conclusion	The mean rank of the top five challenges, as extracted with the help of the Friedman test, were as follows on which first was relying on professionals (Accountant, CA etc.), followed by GST is not well understood, followed by GST Calculation, next was GST slabs have been revised several times and last one was filling out returns is a time-consuming process. The application of Chi-Square confirmed that there was a significant difference in the perception of the respondents.
Fourth Hypothesis	H₀₄: There is no significant difference in the perception of hoteliers with reference to the previous indirect tax regime & the present GST.
Test	Independent t-test
Decision	Reject Null hypothesis
Conclusion	Conclude that there is a significant difference in the perception of hoteliers with reference to the previous indirect tax regime & the present GST.

5.2 SECTION II: RESEARCHER'S REMARKS

On the basis of the work done in the thesis and on the basis of the researcher's personal opinion, it is hereby concluded that GST is a revolution, and it will take time to ripe its fruits. Thus, all efforts must be made to wait and watch the revolution deepen its roots in the economy. The hotel industry, too, will need some time to bring exact clarity to the culture to grow and re-grow and bloom in the economy as a whole.

5.3 SECTION III: LIMITATIONS OF THE STUDY

The researcher faced several issues while working on the current thesis; a few of those are:

1. Lack of sufficient reviews available: Since the concept is new and yet unexplored with reference to statistical works, the researcher faced a major problem collecting the reviews, which made us test and try all the postulates justifiably.
2. Small area and sample size: In accordance with the 'law of inertia of small numbers', the results become more and more trustworthy when they are

based on a bigger sample size; the present research takes it as a limitation that the sample size which has been selected is small, which is 200 Hoteliers and the area is Udaipur city only if both these are increased, the results would definitely be more promising and trustworthy.

5.4 SECTION IV: SUGGESTIONS FOR FUTURE RESEARCHES

For future researchers, it is suggested that:

1. New areas with the same parameters can be tried on,
2. Sample size should be increased,
3. The hotel industry has been statistically tested in the present thesis; upcoming researchers can extend the findings to other segments and promising industries to test the applicability of the present findings in other areas as well,
4. The perception of respondents can be tested with respect to time frame, i.e., immediately after its inception and after a set of years, to check the acceptability parameters among them.

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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.	

S. No	Challenges	Rank
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)

S. No	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
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