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## PERCEPTIONS OF THE RETAILERS AND CUSTOMERS TOWARDS GST

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### ABSTRACT

This research paper investigates the perceptions of retailers and customers towards the Goods and Services Tax (GST) in Vijayawada, Andhra Pradesh. The study aims to assess awareness levels regarding GST rates and coverage, understand perceptions of its impact on national revenue and consumers, and evaluate its effectiveness in curbing tax evasion. Data was collected from 120 respondents through structured questionnaires and analyzed using cross tabulation. Findings reveal varying levels of awareness and opinions among respondents, highlighting the need for continuous education and communication efforts. The study underscores the importance of targeted measures, including intensified awareness campaigns and transparent communication from government agencies, to promote a more informed discourse on GST.

Keywords: GST, retailers, customers, awareness

Tax is a mandatory payment to the government, imposed on the earnings of individuals and businesses, or included in the price of certain goods, services, and transactions. Put simply, it's a charge imposed by the government on various sources of income or activities. The earliest recorded taxation system dates back to Ancient Egypt, around 3000-2800 BC, during the first dynasty of the old kingdom. In India, there are numerous types of taxes imposed, such as income tax, capital gains tax, corporate tax, property tax, inheritance tax, expatriation tax, transfer tax, excise tax, customs duties, and others. Generally, taxes can be divided into two main categories: Direct Tax and Indirect Tax. Despite the presence of multiple taxes in India, the country's GDP remains lower compared to nations like the USA, China, and Japan (Tejal Tanna, 2018).

Previously, India operated under a dual system of taxing goods and services, which differed significantly from the current dual GST system. The concept of GST in India was first proposed in 2004 by the Kelkar Committee. This committee advocated for the implementation of a dual GST system, believing that it would enable the taxation of a wide range of goods and services, thus enhancing government revenue. GST represents a significant overhaul of the tax structure in India, addressing issues related to transparency. In any nation, taxation serves as a primary source of revenue, and for sustainable economic growth, it is imperative to have an effective taxation system (Aakanksha Uppal et al., 2019).

The Goods and Services Tax (GST) is an indirect tax system that has amalgamated various indirect taxes such as excise duty, VAT, and service tax. In the year 2000, the Kelkar Committee recommended the adoption of a simpler, unified, and more efficient tax system, namely GST, with the aim of replacing the earlier complex and fragmented tax structure. Subsequently, the Committee released its first discussion paper on the subject in 2009. After years of debates and negotiations between the Central and State Governments, the Goods and

Services Tax Act was passed by the Parliament on March 29, 2017, and was implemented from July 1, 2017, marking a significant milestone in the history of tax reforms in India.

### **History of GST**

On July 1<sup>st</sup>, 2017, India implemented the Goods and Services Tax (GST), but the groundwork for this new tax regime began much earlier. In 2000, then Prime Minister Atal Bihari Vajpayee appointed a committee to draft the GST law. By 2004, a task force recommended the necessity of restructuring the tax system to improve its efficiency. In 2006, the Finance Minister proposed introducing GST from April 1<sup>st</sup>, 2010, and in 2011, the Constitution Amendment Bill was passed to enable the implementation of GST. Discussions on GST commenced in 2012 by the Standing Committee, which presented its report on GST the following year. In 2014, the Finance Minister, Arun Jaitley, reintroduced the GST bill in Parliament, and it was passed in the Lok Sabha in 2015. However, its implementation was delayed due to its failure to pass in the Rajya Sabha. In 2016, the amended model GST law was passed in both houses, receiving the President of India's assent. In 2017, four supplementary GST Bills were passed in the Lok Sabha and approved by the Cabinet. Subsequently, the Rajya Sabha passed four supplementary GST Bills, leading to the implementation of the new tax regime on July 1<sup>st</sup>, 2017. This GST system operates as a dual structure, with both the Central and State governments simultaneously levying taxes on a common tax base. The taxes imposed by the Centre on intra-State transactions are termed Central GST (CGST), while those imposed by the States/Union territories are termed State GST (SGST)/Union Territory GST (UTGST). Additionally, Integrated GST (IGST) is levied and administered by the Centre on all inter-state supplies of goods and services.

Clause 366(12A) of the Constitution Bill defines GST as any tax imposed on the supply of goods, services, or both, excluding taxes on the supply of liquor for human consumption. Additionally, clause 366 (26A) of the Bill defines services as anything other than goods. Consequently, GST can be understood as a comprehensive tax imposed on the manufacturing, sale, and consumption of goods and services at a national level. There are three types of GST: CGST, collected by the Central Government; SGST, collected by the State Government; and IGST, applicable to interstate transactions. GST aims to eliminate cascading tax effects, which refer to tax on tax, thereby ensuring that consumers do not pay taxes multiple times on the same product or service. The GST Council is responsible for making recommendations to the Union and States regarding the taxes, cesses, and surcharges levied by the Centre, the States, and local bodies, which may be subsumed under GST.

Article 366(12A) of the Constitution, as amended by the 101<sup>st</sup> Constitutional Amendment Act, 2016, defines the Goods and Services Tax (GST) as a tax applicable to the supply of goods or services or both, with the exception of alcoholic liquor for human consumption. Thus, the constitution explicitly excludes alcohol intended for human consumption from the purview of GST. Additionally, five petroleum products, namely petroleum crude, motor spirit (petrol), high-speed diesel, natural gas, and aviation turbine fuel, have been temporarily kept out of GST. The GST Council has the authority to determine the date from which these petroleum products will be included under GST.

The introduction of GST marks a significant milestone in the realm of indirect tax reforms in India. By consolidating numerous Central and State taxes into a single tax and permitting the offset of taxes paid at earlier stages of production, GST aims to alleviate the adverse effects of cascading taxes and establish a unified national market. For consumers, the

primary benefit lies in the reduction of the overall tax burden on goods, which currently stands at an estimated 25%-30%. Additionally, the implementation of GST is expected to enhance the competitiveness of Indian products in both domestic and international markets. Studies suggest that this measure would promptly stimulate economic growth. Furthermore, there is potential for increased revenue for both the Centre and the States, attributable to the broadening of the tax base, expansion of trade volumes, and enhanced tax compliance. Lastly, the transparent nature of GST renders it easier to administer, promising improved efficiency in tax management (Government of India, 2018).

### Literature Review

Tanna (2018) conducted a study with the objectives of identifying the level of student awareness and knowledge regarding the implementation of GST. The findings revealed that 53.3% of B.Com students were unaware of the Government's plan to implement GST from April 1, 2017, indicating a lack of awareness among more than half of the respondents. Among those who were aware of GST, 60.7% obtained information from social media, followed by 32.5% from newspapers and magazines, and 6% from peers. Reasons cited by respondents for not being aware of GST included lack of interest (29.2%), perception of not being directly affected (11.3%), perceived lack of government promotion (16%), lack of time (13.2%), and other reasons (32.1%). These statistics underscore the need for increased efforts by the government to promote GST and raise awareness among youth, indicating a gap in understanding and knowledge of the tax system among students.

Jayalakshmi (2018) conducted a study to explore customers' perceptions of the Goods and Service Tax (GST). Through a survey involving thirty respondents, the study aimed to understand customers' attitudes towards various aspects of GST and to determine if there were significant differences in perception based on gender, age, educational qualification, and income level. The findings revealed that the majority of customers held a positive attitude towards GST, with no significant differences observed based on demographic variables. While all respondents were aware of GST, only 43% had actively sought out information about it. Most customers noticed changes in the market and product prices due to GST, but opinions on its impact on the Indian economy were mixed. While many consumers acknowledged market changes and price fluctuations resulting from GST, there was no clear consensus on its future implications for the Indian economy.

Kaur (2018) conducted a study with multiple objectives including examining the socio-economic and demographic profile of respondents, identifying their awareness and knowledge levels regarding GST implementation, and providing suitable suggestions based on the study findings. The study revealed that a majority (81%) of respondents were aware of the implementation of GST. Further analysis aimed to assess the relationship between the socio-economic profile of respondents and their knowledge level on GST issues. It was concluded that there was no significant relationship between socio-economic factors such as age, educational background, occupational status, and knowledge level on GST. However, a relationship was found between gender and knowledge level on GST, suggesting that gender may influence awareness and understanding of GST among employees. These findings provide valuable insights into the awareness and knowledge levels of employees regarding GST implementation and can inform targeted interventions and educational programs to enhance understanding among different demographic groups.

Uppal et al. (2019) conducted a study aimed at examining the awareness and perception of GST among businessmen, assessing their competency and readiness for GST implementation. The findings indicate several key points: firstly, there is a perception that GST has indirectly increased the tax burden on small business proprietors (SBPs), as well as on customers. Legal compliance requirements under GST have also increased, and there is a sense among SBPs that the government imposed GST without adequate discussion. Additionally, GST is perceived as not being user-friendly and is expected to bring inflation to India. While initially, there was low awareness about GST among SBPs, this improved over time. However, not all SBPs found the GST system simple or easy to understand. Nevertheless, many SBPs were proactive in familiarizing themselves with the new tax regime, often relying on accounting software for record-keeping of GST transactions. Despite the perceived simplicity of GST, compliance costs were reported to be burdensome for SBPs, indicating challenges in the implementation of GST for small businesses.

Sharma & Saini (2019) conducted a study in Mandsaur city with the objectives of identifying the awareness of GST among business owners and assessing its impact. The findings indicated that 62% of respondents believed that GST had reduced corruption, while 60% felt that GST procedures required CA consultancy due to inadequate training among respondents. Despite this, 82% of respondents viewed GST favorably, considering it not to be a burden, although 42% expressed dissatisfaction with the implemented tax rates. Additionally, 82% of respondents desired more clarity in GST legislation. While many respondents felt that GST did not successfully reduce inflation, around 80% believed it contributed to increased GDP and economic growth. The introduction of GST led to increased documentation processes, yet it reduced manual work through online tax filing, with over 50% of respondents acknowledging this improvement. Moreover, 60% of respondents found the E-way bill beneficial for business, as it streamlined documentation and simplified the bill generation process.

The study by Joshi & Chaudhary (2020) aimed to assess the level of knowledge regarding GST among respondents in Haldwani, Uttarakhand, utilizing a well-structured questionnaire for primary data collection. Analysis utilizing Chi-square, mean, and standard deviation revealed that among the surveyed respondents, 12 individuals demonstrated a high level of GST knowledge, 35 possessed a moderate level, and 13 had a low level of understanding. Further examination using Chi-square analysis indicated that the level of GST knowledge was independent of demographic factors such as gender, age, educational status, and occupational status.

Niranjan (2021) conducted empirical research to gauge people's awareness of the concept of GST and their satisfaction levels regarding its impacts. The paper offers suggestions to the government on increasing consumer awareness of GST and its positive impacts. The findings of the study are as follows: Firstly, about three-fourths of consumers are aware that they pay taxes when purchasing goods or services, while the remainder are unaware of this fact. Secondly, consumers lack awareness of the nature of GST, whether it is direct or indirect, and whether it is destination-based or origin-based. Awareness levels of GST rates on different goods and services remain unsatisfactory. Thirdly, most respondents hold a neutral opinion regarding GST, with many unaware that MRP includes GST. Fourthly, opinions on the benefits of GST, its impact on overall development, and changes in prices of goods and services vary among respondents, with some viewing it positively and others expressing dissatisfaction. Lastly, due to a lack of information on GST, respondents have a predominantly negative perception of its implementation impact. These findings underscore

the need for increased efforts to educate consumers about GST and its implications to foster better understanding and satisfaction among the public.

Akanksha (2022) conducted a study with the primary objective of assessing the awareness level of small businessmen towards GST and understanding the actual impact they are facing. The study, based on surveys conducted among 50 businessmen residing in Muzaffarpur City, Bihar, utilized structured questionnaires as the data collection tool. The results indicated that the businessmen were aware of the implementation of GST and generally viewed it as a fair tax system. However, they expressed the need for more clarity and simplification in procedures, particularly in relation to online submissions, as they often relied on Chartered Accountants (CAs) for assistance. These findings highlight areas for potential improvement in the GST system to better meet the needs and expectations of small businessmen, ultimately enhancing their satisfaction and compliance with tax regulations.

### **Objectives and Methodology**

The research paper aims to investigate the perceptions of both retailers and customers towards the Goods and Services Tax (GST) in Vijayawada, Andhra Pradesh. The study sets out several objectives to achieve this goal. Firstly, it seeks to gauge the level of awareness among both retailers and customers regarding the varying rates of GST applied to different goods and services. Secondly, the research aims to assess the understanding of the participants regarding which goods and services fall under the purview of GST. Additionally, it aims to analyze the perceptions of respondents concerning the impact of GST on the nation's revenue generation. Furthermore, the study endeavors to evaluate how both retailers and customers perceive the burden imposed on consumers due to the implementation of GST. Lastly, it aims to investigate perceptions regarding the effectiveness of GST in controlling indirect tax evasion. The methodology employed involves the random selection of 60 retailers and 60 customers in Vijayawada, Andhra Pradesh. Data is collected through a structured questionnaire designed to capture perceptions and awareness levels related to GST. The primary method of analysis involves cross tabulation with row percentages to compare responses across different variables.

### **Results and Discussion**

#### **1. Level of awareness among respondents regarding the different rates of GST**

Table 1 presents the awareness levels of both retailers and customers regarding the different rates of GST applied to various goods and services. Among the surveyed retailers, 1 respondent (1.70%) reported being unaware of the different GST rates, while the majority, 38 (63.30%), claimed slight awareness. Surprisingly, none of the retailers reported moderate awareness. However, 20 retailers (33.30%) considered themselves very aware, and 1 respondent (1.70%) claimed extreme awareness of GST rates on different goods and services. In contrast, among the surveyed customers, 2 respondents (3.30%) reported being unaware of the GST rates, while 32 (53.30%) claimed slight awareness. Additionally, 6 customers (10.00%) reported moderate awareness, while 13 (21.70%) considered themselves very aware, and 7 (11.70%) claimed extreme awareness. Combining the responses from both retailers and customers, a total of 3 respondents (2.50%) reported being unaware of the GST rates. However, the majority, 70 respondents (58.30%), claimed slight awareness. Furthermore, 6 respondents (5.00%) reported moderate awareness, while 33 (27.50%) considered themselves very aware, and 8 (6.60%) claimed extreme awareness regarding the

different rates of GST on various goods and services. This data suggests a varying degree of awareness among stakeholders, with a substantial proportion claiming at least some level of familiarity with the GST rates.

Table – 1  
Awareness about different rates of GST on different goods and services

	Unaware	Slightly Aware	Moderately Aware	Very Aware	Extremely Aware	Total
Retailers	1	38	0	20	1	60
	1.70%	63.30%	0.00%	33.30%	1.70%	100.00%
Customers	2	32	6	13	7	60
	3.30%	53.30%	10.00%	21.70%	11.70%	100.00%
Total	3	70	6	33	8	120
	2.50%	58.30%	5.00%	27.50%	6.60%	100.00%

Source: Field Survey

## 2. Level of awareness among respondents regarding the goods and services brought under the GST

Table 2 provides insights into the awareness levels of both retailers and customers regarding the goods and services placed under the purview of GST. Among the surveyed retailers, none reported being slightly aware of the goods and services covered by GST. However, 8 retailers (13.30%) claimed to be moderately aware, while 20 (33.30%) considered themselves very aware, and the majority, 32 (53.30%), reported being extremely aware. Conversely, among the surveyed customers, only 1 respondent (1.70%) indicated slight awareness, while 21 (35.00%) reported moderate awareness. Additionally, 27 customers (45.00%) considered themselves very aware, and 11 (18.30%) claimed to be extremely aware of the goods and services encompassed by GST. Combining both retailers and customers, the data indicates that only 1 respondent (0.80%) reported slight awareness, while 29 (24.20%) claimed moderate awareness. Furthermore, 47 respondents (39.20%) considered themselves very aware, and 43 (35.80%) claimed extreme awareness regarding goods and services under GST. This data underscores a significant level of awareness among both retailers and customers regarding the goods and services covered by GST, with the majority of respondents expressing a high degree of awareness.

Table – 2  
Awareness about goods and services placed under the purview of GST

	Slightly Aware	Moderately Aware	Very Aware	Extremely Aware	Total
Retailers	0	8	20	32	60
	0.00%	13.30%	33.30%	53.30%	100.00%
Customers	1	21	27	11	60
	1.70%	35.00%	45.00%	18.30%	100.00%
Total	1	29	47	43	120
	0.80%	24.20%	39.20%	35.80%	100.00%

Source: Field Survey

### 3. Impact of the GST on increasing the revenue of the nation

Table 3 outlines the perceptions of respondents regarding the impact of the Goods and Services Tax (GST) on increasing the revenue of the nation. Among retailers, a significant majority, comprising 86.70% (26.70% strongly agree and 60.00% agree), perceive GST as contributing to the increase in the nation's revenue. This indicates a prevailing sentiment among retailers that GST has been effective in bolstering revenue generation for the country. Conversely, only a small proportion of retailers, constituting 3.30%, disagree with this notion, suggesting a minority viewpoint or perhaps skepticism regarding the revenue-generating capabilities of GST.

Similarly, among customers, there is a notable perception that GST has led to an increase in the nation's revenue, with 81.70% (25.00% strongly agree and 56.70% agree) expressing agreement with this notion. This suggests that a significant portion of customers believes that GST has positively impacted the revenue of the nation. However, a smaller proportion of customers, constituting 6.70%, disagree with this perception, indicating a differing perspective or perhaps a belief that GST has not significantly contributed to revenue enhancement.

Overall, the majority of respondents, accounting for 84.20% (25.80% strongly agree and 58.30% agree) of the total sample, perceive GST as having a positive effect on increasing the revenue of the nation. This indicates a prevailing sentiment among both retailers and customers regarding the revenue-generating potential of GST. However, it is notable that a minority of respondents, comprising 5.00%, adopt a disagreeing stance, indicating a divergence in opinions within the sample. These findings suggest that there is widespread belief among both retailers and customers that GST has been effective in increasing the revenue of the nation.

Table – 3  
Perception of the respondents on increasing of the revenue of the nation due to GST

	Strongly agree	Agree	Neutral	Disagree	Total
Retailers	16	36	6	2	60
	26.70%	60.00%	10.00%	3.30%	100.00%
Customers	15	34	7	4	60
	25.00%	56.70%	11.70%	6.70%	100.00%
Total	31	70	13	6	120
	25.80%	58.30%	10.80%	5.00%	100.00%

Source: Field Survey

### 4. Burden on customers resulting from the implementation of the GST

Based on Table 4, which illustrates the perception of respondents regarding the burden on customers due to GST, it is evident that both retailers and customers hold varying opinions on this matter. Among the retailers surveyed, 3 individuals strongly agree and 23 agree that GST imposes a burden on customers, constituting 5.00% and 38.30% of the total retailer responses, respectively. Conversely, 19 retailers (31.70%) expressed a neutral stance, while 15 (25.00%) disagreed with the notion of GST burdening customers. On the other hand, among the customers surveyed, 2 respondents (3.30%) strongly agree and 33 (55.00%) agree with the idea that GST places a burden on customers. Similarly, 19 customers (31.70%) remain neutral on this issue, while 6 (10.00%) disagree. Overall, when considering both



retailers and customers, a total of 5 respondents (4.20%) strongly agree, while 56 (46.70%) agree that GST burdens customers. Additionally, 38 respondents (31.70%) hold a neutral viewpoint, and 21 (17.50%) disagree with this perception.

Table – 4

Perception of the respondents on burden on the customers due to GST

	Strongly agree	Agree	Neutral	Disagree	Total
Retailers	3	23	19	15	60
	5.00%	38.30%	31.70%	25.00%	100.00%
Customers	2	33	19	6	60
	3.30%	55.00%	31.70%	10.00%	100.00%
Total	5	56	38	21	120
	4.20%	46.70%	31.70%	17.50%	100.00%

Source: Field Survey

## 5. Efficacy of the Goods and Services Tax (GST) in curbing indirect tax evasion

Table-5 provides insights into the perceptions of respondents regarding the efficacy of the Goods and Services Tax (GST) in curbing indirect tax evasion. Among retailers, a significant portion, comprising 63.30% (18.30% strongly agree and 45.00% agree), express agreement with the notion that GST has led to better control over indirect tax evasion. However, a notable minority, constituting 16.60% (3.30% disagree and 13.30% strongly disagree), holds a contrary opinion, indicating skepticism or dissatisfaction with the effectiveness of GST in this regard. This division in retailer perceptions underscores potential complexities or challenges associated with the implementation of GST from their perspective. In contrast, customers exhibit a more overwhelmingly positive perception of GST's impact on controlling indirect tax evasion, with 90.00% (43.30% strongly agree and 46.70% agree) expressing agreement

Overall, the majority of respondents, accounting for 76.60% (30.80% strongly agree and 45.80% agree) of the total sample, endorse the view that GST has contributed positively to controlling indirect tax evasion. However, a notable proportion, comprising 14.20% of respondents, adopt a neutral stance, indicating ambivalence or uncertainty regarding the extent to which GST has addressed this issue. These neutral responses highlight the need for further investigation into the nuanced factors influencing perceptions of GST among both retailers and customers. The findings from this analysis suggest that while GST has generally been perceived as effective in controlling indirect tax evasion by a significant portion of respondents, there are notable dissenting voices, particularly among retailers.

Table – 5  
Perception of the respondents on good control of indirect tax evaders due to GST

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Total
Retailers	11	27	12	2	8	60
	18.30%	45.00%	20.00%	3.30%	13.30%	100.00%
Customers	26	28	5	1	0	60
	43.30%	46.70%	8.30%	1.70%	0.00%	100.00%
Total	37	55	17	3	8	120
	30.80%	45.80%	14.20%	2.50%	6.70%	100.00%

Source: Field Survey

## Conclusion

The data from the field survey indicates that among 120 respondents, 3 were unaware, 70 were slightly aware, 6 were moderately aware, 33 were very aware, and 8 were extremely aware of the different rates of GST on various goods and services. The data from the survey shows that out of 120 respondents, 1 was slightly aware, 29 were moderately aware, 47 were very aware, and 43 were extremely aware of the goods and services placed under the purview of GST. The survey data indicates that out of 120 respondents, 31 strongly agree, 70 agree, 13 are neutral, and 6 disagree with the perception that the revenue of the nation increases due to GST. The data reveals that out of 120 respondents, 5 strongly agree, 56 agree, 38 are neutral, and 21 disagree with the perception that GST imposes a burden on customers. The data indicates that among 120 respondents, 37 strongly agree, 55 agree, 17 are neutral, 3 disagree, and 8 strongly disagree with the perception that GST leads to effective control of indirect tax evaders.

In conclusion, the research study sheds light on the perceptions of retailers and customers towards GST, revealing a spectrum of awareness and opinions. While a significant portion of respondents demonstrate a commendable level of understanding regarding GST rates and coverage, there remain gaps in awareness, particularly among some individuals who are either unaware or possess only a slight understanding of GST nuances. Moreover, opinions diverge on various aspects of GST, including its impact on national revenue, the burden it imposes on customers, and its effectiveness in curbing tax evasion. These findings underscore the importance of continuous education and communication efforts to ensure a more informed understanding of GST among stakeholders.

To address the identified gaps and promote a more informed discourse on GST, targeted measures are imperative. Firstly, intensified awareness campaigns should be launched to educate both retailers and customers comprehensively about GST rates, coverage, and implications. Tailored educational programs should be devised to address specific concerns and misconceptions prevalent among different demographic groups. Furthermore, transparent communication from government agencies regarding the impact of GST on national revenue and measures to mitigate perceived burdens on customers are essential. Continuous evaluation and feedback mechanisms should be put in place to gauge the effectiveness of GST implementation and make necessary adjustments to enhance its acceptance and effectiveness in the economy.

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