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GST: Awareness Steps Taken by the Government at State and Centre and the Opinion among People in Tamilnadu

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ABSTRACT--*India Introduced GST in July 1, 2017. In a democratic country like India, a high degree of knowledge about GST is needed among people to get their cooperation to effectively implement GST and make it successful. This project seeks to find out the steps taken by both central and state Governments to create GST awareness and the effectiveness of those steps by getting the opinion about GST from few samples. The project outcomes that the steps taken are effective in reaching business people than that of common man. Based on the findings, certain suggestions are made which might increase the effectiveness of the measures taken by the Government.*

Key words--*Measures, Awareness, Programs, Steps, Government, People, Opinion*

I. INTRODUCTION

GST is an indirect tax; hence it directly affects the ultimate consumers. Its impacts were to such extent that everyone in India started talking about it. It reduces the exemptions given to many products, increasing the tax rates, at the same time widening the Input Tax Credit (ITC) scope. It subsumed or replaced many taxes, eliminating the cascading effect (tax on taxes). It also made the tax system simple by reducing the number of taxes to only one instead of multiple taxes levied on the same product. Since GST is a combination of various taxes and those taxes have different rates, the GST rates has been fixed in such a way that it will equate the tax amount charged previously. GST is a consumption based value added tax. A consumption based tax will be levied by the government of the state and/or country in which the goods and services are consumed. Value added tax is a tax which will be levied only on the product's value addition made during the distribution process. Value addition is nothing but the profit at which each person in a distribution system passes the goods and services. Example: a manufacturer from Mumbai buys raw materials from Delhi for Indian Rupees (Rs.) 50, spends Rs. 20 for labour and for other direct expenses Rs. 20 and sells the finished product for Rs. 100. Now GST will be levied on Rs. 100 only but for the tax paid on Rs. 90 (cost of raw materials and direct expenses), he can claim ITC. In the above case the manufacturer is actually paying GST out of pocket only for Rs.10 (His profit). This is called as value added tax. Similarly, the manufacturer will pay the GST for raw materials purchased by him to the seller of those raw materials and the seller will pay the GST to the central government (since it's an interstate trade) and not to the Delhi government. This is called as consumption based tax. India introduced GST on 1st July 2017. India introduced dual GST module which consists of three components - Central GST (CGST), State GST (SGST), and Integrated

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GST (IGST). The CGST and SGST will be levied by the Central Government on all goods and services consumed within a state except the few exempted goods and services. The IGST is levied and collected by the central government on all goods and services transferred between the states except the few exempted goods and services. Any business person can claim 100% ITC (refund) for the GST paid by him towards the goods and services bought by him to the extent of GST he paid to the seller, provided the seller should have paid the GST to the concerned government. The wings of GST have been spreading across the globe. Many studies have been conducted across the globe on impacts of GST, its benefits and challenges, its concepts and features.

Muthupandi and Xavier highlighted in their study that it is a concern under a stipulation that people are yet to become aware or have confusion regarding the tax system of GST and it gets worse during ignorance and boycott by the population in not paying the taxes[1]. GST is still a prevalent subject matter of concern that is being deliberated by many day to day. Similarly Amanuddin *et al.*, studied about the awareness and acceptance of GST among educators in two educational institutions in Malaysia. The findings submit that educationalists are not prepared in GST application because of inadequate and imprecise evidence contributed from the Government's end. Contributing towards adequate evidence relating to GST such as its benefits (to the individuals and nation), the mechanism of charging, collection and others must be made[2]. Study conducted by Sumit and Subrata indicated that there is a dearth regarding knowledge on working mechanism of GST among the tax professionals. Implementation of GST has not been successful in India mainly because of the failure on the part of Government in influencing the political parties especially the 'unwillingness' of the opposition[3]. Nur *et al* conducted a study with an objective of investigating the awareness level and the knowledge of GST so as to make them recognize their standards and appreciate the effect of implementation of GST as a whole[4]. Venkiteswaran in his study asserted that instead of engaging in verbal attacks during a reform process, it is advisable to take people and important stakeholders into confidence by serving them clear and positive information thereby avoiding common criticism and opposition in a democratic, multiparty system like that of India [5]. GST implementation has been discreetly accepted by taxpayers in Malaysia since it is believed that GST contributes only to the government's revenues and not otherwise. Vague objectives and deficiency in providing information by the government led them to have a low level of acceptance. The results also unearthed an important aspect that the GST literacy level of the secondary school teachers affected their GST acceptance level[6]. Many studies have been conducted with regard to GST. One such study has been conducted by Manoj, to find out and deliberate what would be the exact perception of people regarding GST. It was realised that GST was considered as a very good tax reform for India[7] and simultaneously it was also construed that GST has multi-folded the legal compliances of businessmen. Inter alia, there was a strong resilience that GST has augmented the tax burden on Businessmen and on Common Man too. The perception built was that GST will mount the inflation (prices) in the country and at the same time making it favourable in the long-run. The tax corpus of the government will escalate and also affect the small businesses very gravely. Due to the lack of awareness about GST among the people in the society, few started cheating people and many started criticizing Government[8-10]. For any reform to be successful people should accept it. Before accepting any thing one should know about it. GST in India is a combination of various central and state levied indirect taxes. Those taxes which are substituted by GST are Central Excise duty, Additional excise duties, Central Sales Tax, Central Service Tax,Countervailing Duty, Value Added Taxes levied by states, various state and central cessess. Stamp duty and customs duty were not substituted by GST. Some of the goods and services which are not covered by

GST are petroleum products, alcohol or liquor for human consumption and electricity. The GST council recommended 4 slabs of tax rates – 5%, 12%, 18%, and 28%. The luxury and demerit items are highly taxed at 28%. Sugar, tea, coffee, edible oil, coal and Transport services are covered by 5% tax rates. Services such as telecoms services, Air conditioned Restaurants, Textile industries, financial services attracts 18% tax rate. Restaurants without Air conditioner charges 12%. Basic food items such as milk, egg, cereals, and services provided by metro, local trains, religious travels, and non-air conditioned train travels are taxed at 0% or exempted from GST[11].

1.1. Working mechanism of GST:

<u>Examples</u>-

<u>1st scenario:</u> A business person buys a product for Rs. 100 from a manufacturer within a state. The GST rate applicable to that product is 18%. Then he is liable to pay RS.9 as CGST and Rs.9 as SGST. Now if the same person sells the goods to a consumer or to another business person within a state for RS. 200, then he is liable to pay Rs.18 as CGST and Rs.18 as SGST, but he will actually pay RS.9 only as CGST, for remaining amount, he can claim an ITC of RS.9 which he paid for CGST while he purchased. Similarly he can claim ITC for SGST. In this way the tax burden of business persons will be reduced. <u>2nd scenario:</u> Imagine that in the above scenario instead of the person selling it to customer or business person within a state, he sells it to a person outside the state. Now also he is liable to pay RS.36 only, but in the form of IGST. Now the SGST is collected by state government and IGST is collected by central government, but the business person can claim ITC for the entire input tax paid by him irrespective of to whom it has been paid. <u>3rd scenario:</u> Where a business person buys goods from a manufacturer outside the state and sells it to the customer or other business person within the state. Here when he purchases he need to pay IGST which is collected wholly by central government. When he sells he is liable to pay CGST and SGST which is equally collected by state and central government. Here too the business person can claim ITC for the entire IGST paid by him irrespective of the fact that half of the output tax liable to be paid is towards the state government[12].

1.2. Steps taken by the Government to create Awareness about GST:

The government of India started taking various steps for smooth and effective implementation of GST and for its smooth running from June of 2016 itself.

i. In the two day *“Rajswa Gyansangam- Annual Conference of Tax Administrators- 2016”* held in New Delhi on 16th& 17th June, 2016, the Union Finance Minister Shri Arun Jaitley pointed out that India is likely to become a major manufacturing hub for the world, for which GST is essential to increase the share of manufacturing sector in Gross Domestic Product. In the same conference the Central Board of Excise and Customs (here in after referred to as “CBEC”) discussed and examined the reasons for and against the implementation of GST. At the end of the conference the CBEC accepted the need for preparation for the GST deployment[13].

ii. *“The CBEC* initiated *GST migration process of it’s assesses from 9th January 2017”*. The CBEC ensured that its tax payers are started migrating to GST in a simple, user friendly manner. It also provided the facility to its registered tax payers to migrate to GST through the CBEC web portal itself. In addition to the above, a helpdesk, toll free number, email id were provided to guide assesses. Awareness programs and trainings are also organized at all divisional offices of CBEC[14].

iii. On 12.04.2017 a circular notice was sent by Sri V. Anil Kumar, I.A.S., Commissioner of Commercial Taxes, Telangana instructing the deputy commissioners of all the divisions of Telangana regarding the *"steps to be taken to create awareness about GST"*, modes to be adopted for popularization and necessary actions to be taken. The commissioners listed out various modes to popularize GST some among them are periodical advertising through news papers, inviting Officer's for articles on GST awareness (provisions and procedures) in magazines, mass media broadcasting in theatres, television, cable network, radio advertising, advertisements to be displayed on Buses and Autos and their stands for wide publicity and dandora in the divisional jurisdiction. All This were done to educate community[15].

iv. On 6.06.2017, the Secretaries of various ministries and departments were invited by the The Cabinet Secretary, Government of India, Shri P.K. Sinha, to *"set-up a GST Facilitation cell in their respective ministry/department"* in furtherance to facilitate all likely backing for key industries and business associations concerning the particular ministry/department for the suave functioning of GST. The Cabinet Secretary has further stated that it is essential that all the stakeholders need to be adequately prepared for GST roll-out for smooth and successful GST implementation. Dr. Hasmukh Adhia, the Revenue Secretary, had earlier also stated in his letter to secretaries that all the Central Governments Ministries/Public Sector Units (here in after referred to as "PSUs") employed under them must to be made knowledgeable of the rudimentary structure of GST Law and procedures, containing implication in their allied capacities of work. Such other entities and the PSUs probable to pay GST essentially have to be GST equipped by organizing GST consciousness campaign and training programs. The National Academy of Customs, Excise and Narcotics (here in after referred to as "NACEN") was instructed to organize the GST training for the officers and the reps of trade and industry. NACEN is equipped with a section of resource persons/master trainers across India[16].

v. The union finance minister Shri Arun Jaitley on 08.06.2017 sent a letter to presidents of different political parties *"thanking all the political parties for their cooperation in making GST launch"* a possible one. In the letter he pointed out that it is the role of Members of Parliament (here in after referred to as "MPs") and Members of Legislative Assembly (here in after referred to as "MLAs") to create mass awareness about the new tax law (GST), for which first of all, they need to understand the finer parts of the GST so that they can explain the same to the people at large. He also requested the presidents to conduct workshops and training sessions for all the MPs and MLAs of the respective party for which the union government will also provide resource persons, if needed[17].

vi. When the President of Federation of Indian Chambers of Commerce and Industry (here in after referred to as „FICCI"), Shri Pankaj R. Patel met the Union minister Dr. Jitendra on 23.06.2017, he assured him that *"FICCI will give full support for the smooth implementation of GST in all over India including the northeast part"*. He also conveyed that FICCI planned to hold a mega event called "Northeast Connect 2017" at kohima on September. Dr. Jitendra acknowledged FICCI for its role in organizing a series of GST awareness workshops. He also disclosed that issues related to connectivity in certain remote areas of Northeast are adequately taken care of. At the end of the meeting the FICCI president offered to hold more number of awareness camps and workshops on the day of GST roll out in different parts of the country[18].

vii. The Ministry of Petroleum & Natural Gas (here in after referred to as "MoPNG") and Ministry of Finance together organized *"awareness cum outreach program in new Delhi"* on 29.06.2017 to spread awareness about GST among the various stakeholders of Oil and Gas Industry. The MoPNG has setup GST Technical Facilitation Cell to address queries of various stakeholders with respect to GST and get them clarified. The stakeholders can access the Cell either by calling toll free number, or through facebook page or through twitter or email[19].

viii. The government has organized *"various outreach programs through events, programs, media, televisions"* to reach as many as possible. The field units of CBEC made arrangements for mobile vans to run campaigns using them to reach assesses at their door step. Till 30th June 2017, 4700 workshops have been conducted across India regarding GST. A multimedia campaign using print and electronic media, outdoor hoardings has been carried out. NACIN has conducted extensive training programs. Training resources such as 500 frequently Asked Questions (here in after referred to as "FAQs") on GST in English, Hindi and 10 other regional languages were also released. A twitter seva called "askGST_GOI" were also started by the Government to answer queries of the tax payers on a real time basis[20].

ix. In an *"awareness program on GST held at Hyderabad"* on 09.07.2017, The Minister of State for Minority Affairs (Independent Charge) & Parliamentary Affairs Shri Mukhtar Abbas Naqvi explained the benefits of GST to the people who were there in the program. He said that people have some misconceptions in their mind about GST regarding compliance process, number of returns to be filed, whether it will cause inflation, etc. He also assured them that all those misconceptions are incorrect. He explained how GST will not cause inflation and who need to fear about GST along with few of the words given by Honorable Prime Minister Shri Narendra Modi[21].

x. On 19.07.2017 the then Commerce and Industry Minister Smt. Nirmala Sitharaman in a written reply in Rajya Sabha informed that the *"Ministry of commerce and Industry set up a GST facilitation cell in its departments"* to answer the queries of stakeholders on GST. In addition to this, various meetings and workshops has been organized to create awareness and discuss the operational issues with regard to GST implementation among the stakeholders. Similarly meetings with representatives of various industry associations, industry associations of special category states, exporters, service sector industries and meetings in special economic zones were organized to discuss the GST related issues among them[22].

xi. In a written reply to a question in Rajya Sabha on 01.08.2017, Shri Santosh Kumar Gangwar, Minister of State for Finance, stated that the government of India has decided to organize *"workshops to make people aware of GST"*. The workshops will be organized by the field formations of CBEC, in a town hall format. The presentations are done by using PowerPoint and the resource materials given by NACIN. An online portal has been created by CBEC in order to report the awareness campaigns in online and provide information to the public about the upcoming events[23].

xii. For a question asked in lok Sabha on 03.08.2017, the Minister of State (IC) for Power, Coal & New and Renewable Energy and Mines, Shri Piyush Goyal gave a written reply stating that a *"GST facilitation cell has been* functionalized *to facilitate the stakeholders in implementing GST"*. Along with that a toll free number was also provided. Various meetings have been arranged with stakeholders. Help desk has been established. The FAQs which were raised during the interaction have been uploaded on the websites of Coal India Limited. Awareness programs with customers and suppliers were organized to sensitize them about GST. Various training programs were also conducted for the officers of ministry of coal[24].

1.3. Steps taken by various non-governmental organizations:

Apart from the government various non-governmental organizations are also plays their role in creating awareness about GST among the stakeholders of their own organization. Few of the steps taken by them are listed below:

i. The Institute of Chartered Accountants of India has set up 200 *"GST Sahayata Desks"* all across the country to educate traders, small businessman, manufacturers and general public on various aspects of GST. In addition to this it has also organized, seminars, conferences, workshops and interactive programs[25].

ii. The Hindu newspaper in its official web portal issued an eBook named *"GST of it"* on august 2016 itself. Below the title it was stated, your queries on Goods and Service Tax answered by The Hindu. The book contains details about GST, its components, benefits, disadvantages, and various impacts of GST on inflation, etc[26].

*1.**4. Research problem:***

The government and many non-governmental organizations took various steps to create awareness among people about GST. In spite of it, there are still some misconceptions in the society regarding GST. There are certain people who are still not aware about GST. It is must to ensure that the steps taken by the government achieved the desired results.

II. MATERIALS AND METHODS

2.1. Sampling Details:

Primary data collected through Google forms. Convenience sampling method was used for selecting the sample. A total of 94 responses were collected from people of different demographic groups. Responses were collected from different people located in different parts of the Tamil Nadu.

2.2. Data Collection ***Methods:***

The purpose of the study is to explore the understanding of people in the society with regard to the impacts of GST. For this purpose a Google form has been created and floated in social media. Few secondary data are collected from various websites to find out the steps taken by various government and non-government organizations.

***2.3. Questionnaire design*:**

The questionnaire can be divided into 2 parts. The 1st part tries to find out the perceptions of people with regard to the impacts of Goods and Services Tax and the 2nd part gets the respondents willingness to support or not to support Goods and Services Tax. Frequency distribution has been applied for data analysis.

III. DATA ANALYSIS AND INTERPRETATION

Based on the 94 responses received during data collection, the male respondents are 57 in total and the female respondents are 37 in total.

Age of the respondents

The details on the age of the respondents are given in Table 1. In the entire survey population, 74 are in the age categories between 19 and 59, 14 are 60 and above and 6 are of age 18 and below. Three forth of the respondents were between 19 and 59 years old.

Table 1: Age of the respondents

Age	Frequency	Percentage (approx.)
18 and below	6	6%
19-59	74	78%
60 and above	14	16%
Total	94	100%

Occupation of the respondents

The Table 2 shows the occupations details of the respondents. 50 respondents were students, 15 were employees, 6 were professionals, 5 were business persons, 17 do not have any occupation and one is retired from public sector unit.\

Table 2: Occupation of the respondents

Occupation	Frequency	Percentage (approx.)
Student	50	53%
Employee	15	16%
Professional	6	7%
Business person	5	5%
Others	18	19%
Total	94	100%

Qualification of the respondents

Table 3 depicts the qualification of the respondents. Among the total respondents 21 studied Bachelor of commerce (B.com), 15 studied Bachelor of Business Administrations (BBA). Among the post graduates, 1 studied Master of commerce (M.com), 5 studied Master of Business Administrations (MBA) and one studied Company Secretary (CS).

Table 3: Qualification of the respondents

Qualification	Frequency	Percentage (approx.)
12th and less than 12th	31	33%
Under Graduation (B.com, BBA)	36	38%
Under Graduation (others)	14	15%
Post Graduation (M.com, MBA, CS)	7	8%
Post Graduation others	6	6%
Total	94	100%

Understanding the impacts of GST

From the Table 4, we can find that GST is included in the product price is least accepted by the respondents as a factor influencing price. Whereas the increased cost of compliance is considered by the most. But actually the GST is included in the product price is the factor which affects the price.

Table 4: Reducing the price of the product

Answer chosen by the respondents	Frequency	Percentage (approx.)
eliminating cascading effect	33	31%
expanding the scope of ITC	20	19%
reducing the rate of tax	25	24%
GST will not reduce the price of products	28	26%
Total	106	100%

Reducing the price of the product:

For this question people are allowed to choose multiple options. Majority of the respondents chose eliminating cascading effect as answer. Similarly least of them accepted that expanding the scope of ITC will reduce the product price. The details are available in Table 5

Table 5: Understanding the impacts of GST

Answer chosen by the respondents	Frequency	Percentage (approx.)
GST is included in the product Price	25	27%
GST increases the cost of compliance to business person, hence he increases the product	43	46%

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Price		
GST will not affect the product Price	26	27%
Total	94	100%

Respondents understanding on GST

From the Table 6 and graph we can conclude that nearly half of the respondents were ready to support GST. Similarly 27 respondents may support GST if they get more good insights about it. Others represent the unattended respondents, they are confused with whether they will support or not.

Table 6: we can conclude that nearly half of the respondents

Answer given by the respondents	Frequency	Percentage (approx.)
Yes	45	48%
No	21	22%
May be	27	29%
Others	1	1%
Total	94	100%

IV. DISCUSSIONS

The major steps taken by the Government with regard to creating awareness about GST, includes setting up of GST facilitation cell, providing toll free Number, email id, help desk, mass media advertising through newspapers, theatres, televisions, conducting workshops, campaigns, training programs, mega events, outreach programs, interactive programs, etc. An online web portal to report about programs and inform public and a twitter account to respond the public queries on real time basis were also initiated. Various non-government organizations also organize seminars, workshops, setup special teams, help desks, publish eBooks, etc. to create awareness among various stakeholders, business persons and general public about GST. To the question how GST will reduce the price of the products, majority of the respondents who know about the components needed to understand GST gave the correct answer.

V. SUGGESTIONS

While creating awareness about GST among the business persons, the organizer should keep in mind that the standard of English used, technical jargons which was used in the event or workshop or any other program, can be understood by those business persons. The government and various non-government organizations are more concerned about the business persons, suppliers, employees of their own organization or department. The customers or the general public should also be focused. Though the customers and general public are covered by those programs it is not as effective as they are in reaching the targeted groups of business persons or suppliers.

VI. CONCLUSION

The study is focused on finding the steps taken by the government and various non-governmental organizations and the awareness level of people about GST and highlights few of the innovative ones. From the study we can find that though majority of the business persons are weak in educational qualification, they know more about GST, this shows that the steps taken by the various departments and organizations are up to an extent effective. The efforts are not in vain but it is also not much effective as still most of the people are not even aware about the basics of GST. The study has also explained certain concepts with examples, which is very important and not focused by many of the similar studies.

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