GST: A Burden or a Blessing in India

Dr. Anil Barbole*
Arpita Jain**

Abstract

GST is a new tax regime in the Indian Taxation system which is against the almost whole indirect tax system of the country to bring one country one tax system. The researcher has framed the objectives to cover almost all the aspects affecting the GST and the working of taxation system in the country. The researcher has taken the comparison of GST rates with the rates of the same products before the introduction of GST and its effect after the implementation of GST on the Indian economic sector. The categories taken in the study is the sample from the items mentioned under GST where the researcher has taken combination of luxury products and basic commodities, in addition to this the researcher has taken a sample of two companies where one deals in luxury items and the other is dealing in basic commodities which will help to get the more reliable results of the effect after the implementation of GST. The third objective is framed to take out the efficiency of the GST introduced in India by comparing it with the GST which has already been introduced in different countries. This can help to find the suggestions which make the GST in India a better approach to the country. The whole study is framed to give the clear idea of GST to the readers and make it more understandable to them by covering the aspects which comes primarily in the mind of readers.

Keywords: Goods and Service Tax (GST), GST Returns, Indirect tax, GST Tax slab /Tax rates, Basic commodities, luxury items.

Introduction

Goods and services tax which is commonly known as GST is the most remarkable indirect tax reform in India after independence The GST is a revolutionary tax regime introduced in India on July 2017 which is against almost all the indirect taxes which were charged in India. GST has replaced number on Indirect taxes in India. It is an Indirect tax or consumption tax which was introduced in India, this tax was charged simply on the supply of goods and services. It is a destination based tax, which removes the system of Cascading effect of tax in simple words the system of tax on tax. GST has bought the system of "one tax one country". GST has replaced the following taxes:

Tax collected and levied by central government	Tax collected and levied by state government
• Central Excise duty. • Duties of Excise (Medicinal and Toilet Preparations) • Additional Duties of Excise (Goods of Special Importance) • Additional Duties of Excise (Textiles and Textile Products) • Additional Duties of Customs (commonly known as CVD) • Special Additional Duty of Customs (SAD) • Service Tax • Central Sales Tax • Cess and surcharges as far as they relate to supply of goods or services.	• State VAT • Purchase Tax • Luxury Tax • Entry Tax • Entertainment Tax (except those levied by the local bodies) • Taxes on advertisements • Taxes on lotteries, betting and gambling • State cess and surcharges in so far as they relate to supply of goods or services.

* Principal, Chatrapati Shivaji Night College of Arts and Commerce, Affiliated to Solapur University Solapur (Maharashtra)
Email address: dranilbarbole@yahoo.in

** Research Scholar, Chatrapati Shivaji Night College of Arts and Commerce, Affiliated to Solapur University Solapur (Maharashtra)
Email address: jainarpita261@gmail.com

The three main components of GST in India are:

- CGST: It is the type of tax under GST which is collected by the Central Government on an intra-state sale (for e.g., a transaction which is happening within the state of Maharashtra)
- SGST: It is the type of tax under GST which is collected by the state government on an intra-state sale (for e.g., a transaction which is happening within the state of Maharashtra)
- IGST: It is a type of tax under GST which is collected by the Central Government for an inter-state sale. (e.g., Maharashtra to Uttar Pradesh where two states are involved)

This is introduced as "Dual GST system" and was adopted by the government of India like few countries of Brazil and Canada. The Centre and the States will parallel levy tax on a common base under this new tax regime. The GST to be levied by the Central government would be called Central GST (CGST) and the GST which is to be levied by the State government (also includes Union territories with legislature) would be called State GST (SGST). Union territories without the involvement of legislature would levy GST which will be named as Union territory GST (UTGST).

An integrated GST (IGST) is a GST which is levied on the inter-State supply of goods or services. The IGST will be collected by the Central government so that the credit chain is not broken. In case of Import of goods and services it will be treated as inter-State supplies and it will be subject to charge under IGST. (It will be in addition to applicable customs duties which have been charged on goods and services).

Rates under GST

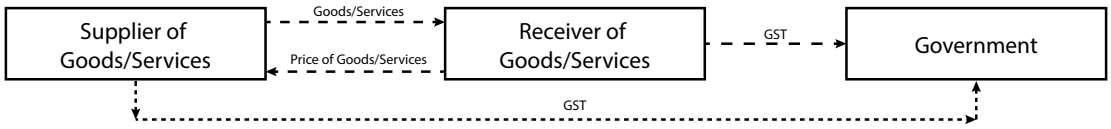
S. No.	GST Rates	Number of items	% Of items	Items
1.	0% Tax slab (Exempted)	183	15% Items	Mostly agricultural produce, food grains and eatables directly linked with agriculture, milk, jiggery etc.
2.	5% Tax slab	308	25% Items	Branded cereals, edible oil, mustard oil, spices, insulin, also footwear up to rs. 1000, Sugar, tea, coffee, coal etc. Mainly includes mass consumption items
3.	12% Tax slab	178	15% Items	Processed foods like butter and other fats, pasta , diabetic foods, bicycles etc.
4.	18% Tax slab	517	42.5% Items	Vinegar, marble, paints, plywood, soaps, oil, toothpaste, refrigerator, smart phones etc.
5.	28% Tax slab	28	2.5% Items	• With cess (white goods, cars etc.) • Without cess (luxury cars, tobacco, aerated drinks, pan masala)

Reverse charge: In the process of reverse charge mechanism the recipient of the goods and services is totally liable to pay GST instead of supplier. The reverse charge is applicable when a non-registered vendor under GST supplies goods or services to the registered vendor under GST. Here, under reverse charge the receiver of the goods and services will pay GST directly to the government instead of the supplier of the goods as normally happens under tax payment process of GST. Basically here under reverse charge instead of the unregistered supplier of the goods and services, the registered receiver of the goods and services will pay the ultimate GST to the government. This case of reverse charge is possible only when the supplier of the goods is unregistered under GST.

Normal GST payment process



GST payment in case of reverse charge



Source: cleartax.in

GST Invoice:

GST invoice is basically a receipt of items send or all the services which service providers' offers to customers. It also includes the amount due for the payment. The GST invoice can be referred to determine the amount of product or the services before CGST and SGST are charged on them. The electronic invoices (E-invoices) in beginning of GST in India was made compulsory for the taxpayers more than 500 crores under GST

E-way billing:

Electronic way bill or E-way bill is a bill which is generated by the person who is registered under GST for the movement of goods and services from one part of the country to another. The generation of this E-way bill can be conducted on the E-way boll portal, and this is mandatory to be generated by the concerned registered person if the value of the goods to be transported exceeds the minimum value of Rs. 50,000 .The address to generate tis E-way bill is ewaybillgst.gov.in

The alternative for the generation and even deletion of the E-way bill has been provided by the authority, for that user/registered person generating E-way bill can do all these formalities of generating and even cancelling it through SMS, android phone and by site to site integration through API.

When the E-way bill is generated successfully the unique E-way bill number (EBN) will be provided or allocated to the supplier, recipient and the transporter.

This paper can help to find the suggestions which make the GST in India a better approach to the country. The whole study is framed to give the clear idea of GST to the readers and make it more understandable to them by covering the aspects which comes primarily in the mind of readers.

Literature Review

Dr. D. Amutha (2017) made a study on the topic "Economic consequences of GST in India" where author studied regarding the overall economic consequences faced after the introduction of GST in India, here author has undergone the predictions and the actual reality related to the consequences of GST in India. The study majorly focusing on the background of GST mentioned and introduced in India and also interest the readers with the listing of economics consequences after the implementation of GST in India, in addition to this author also focused on the barriers related to the GST.

Ganesh Das and Vaibhav Kaushik (2017) has stated in the study "GST: a vision for 2020 and beyond" that GST is the biggest reform in the history of taxation in India, here author have tried to highlight the numerous aspects of GST which starts with the basic introduction of GST in India, after this they try to focus on the comparison of GST pre and post its introduction. The brief introduction of concurrent dual GST has been taken in the study as this system is followed in the GST introduced in India.

Amandeep Kaur (2018) has stated in his study "Impact of GST on the Indian economy" that different committee formed before the introduction of GST in India. He underlines the number of advantages which is a benefit to the system and also explains this positive impact after its implementation in this study. He states the process of GST introduction in India and how this is better than the previous taxation system in India. The focus of this study is to get a clear idea about the Impact of GST on the different economic sectors working in Indian environment and how these different sectors are going to be affected by the introduction of the GST and this was justified by the tax collection before and after GST in the study.

Rajveep kaur, Navedeep kaur (2018) has made a study on the topic "Comparative study of GST in India and other countries" and there in this study the author stated that the GST was not firstly introduced in India but before that it was introduced in different countries of the world. Here in this study the author made a proper introduction of GST in India and the previous Indirect tax system in India and before comparing the author has mentioned the GST in brief with other small detailing in the study.

Keshab Bhattarai (2019) has stated in his study "Impacts of GST reforms on efficiency, growth and redistribution of income in India: A Dynamic CGE Analysis" that income of Indian people has got affected by the introduction of GST in India. The major affect happened here in India because people prefer more on the borrowings and banks and the author tried to evaluate the same. The prime purpose of this paper is to evaluate the micro and macro factors that have affected the implementation of GST in India.. The author has come to a conclusion that by creating the better opportunities and educating future generation will bring a change in income and spending capacity of the people living in India.

Sabari Nath TV (2019) in his study "Implementation of Goods and service tax (GST) in India: Emerging opportunities and challenges" explains the earlier indirect taxation system in India and also elaborated the GST system introduction in India. The author makes a short comparison with an example to explain the working of pre and post GST in India. The author explains the model and core of GST in India and detailed them with illustrations in the study.

Research gap

The Researcher has gone through the number of studies which were related to GST, some studies were focusing on the GST introduction and making the basics of GST explained, authors were focusing on the GST even before the introduction of it. There are numerous studies conducted on the basic background and introduction about GST and even on the positives and negatives before and after the introduction of GST in India, some authors have also tried to compare GST with different economic aspects in India and even tried to compare with different countries but the researcher of this paper has not come across any study which is focusing on comparing different sectors and impact on their working after the introduction of GST, and the researcher has also found that there is no study focusing on comparison of working model of selected countries with the GST in India. So, the Researcher has taken these aspects in to consideration to make things more clear in the minds of reader regarding GST.

Need of the study

GST is a vast topic to study, but this has been proved to be the most revolutionary change in the taxation system in the country like India with huge population and with different categories of people some are civilized and educated and on the other hand some are uneducated but this change in the indirect taxation system of the country has affected each one of us as ultimately this burden of indirect tax is paid by the end user of the product, so this arises a need to conduct this study and make it valuable to the readers that how this introduction of GST has changed our lives.

Objectives of the study

1. To study the structural model and working of GST in India.
2. To study the impact of GST on Indian economic sector and their trading in India.
3. Comparison of GST in India with GST introduced in different countries.

Research methodology

The researcher has conducted an analytical and explanatory research. The study is totally based on the secondary data and it has been collected from different government official websites as well as other websites consist of the knowledge related to the topic. The researcher has also indulged the analysis based on observation which is applied as a tool by the researcher to achieve the targeted objectives in the study.

Sample size

S. No.	OBJECTIVE	Items
1.	To study the structural model and working of GST in India.	Basic introduction of GST in India and basic structure and working of GST.
2.	To study the impact of GST on Indian economic sector and their trading in India.	a. Two sectors of economy : • Basic necessity item (1 company) • Luxury item (1 company) Comparison of both the company and effect on the amount of tax paid by them in two different categories of tax slab under GST. b. Comparison of tax slab of some selected items before GST and after GST to analyze the effect of this GST implementation on these sectors as positive or negative.
3.	Comparison of GST in India with GST introduced in different countries.	Total 160 countries have implemented GST in their system of taxation among them only 6 countries are taken as a sample in this study. The 6 countries chosen by the researcher are Asia pacific countries and have more similar culture as of India.

Tools: Analytical tool used in the study is Trend analysis and the results are presented through the tables and charts. Other objectives are achieved by the observation analysis.

Duration of the study: Years taken in the study are 2016-17 (Indirect tax period), 2017-18 (Indirect +GST period) and 2018-18 (after GST introduction period) (with reference to objective company's tax payment during these years. GST was introduced in July 2017, which is somewhere in the mid of calendar year but not the mid of financial year and this financial year is actually a base for tax payment and the financial reports issued by the company. So to get the more accurate and clear effect, the researcher has taken the data from the annual reports of mentioned assessment years.

Findings and Discussions

The impact of GST on indian economic sector

Effect of GST on goods and services in India

Effect on goods and services is reflected here in the table 1 below by mentioning the positive and negative affect on the particular goods or services based on the percent rates/ tax slabs currently under GST and before GST

Table 1: Effect of GST on goods and services in India

S.NO.	ITEMS	EFFECT		
		Before GST	After GST	RESPONSE positive or negative
GOODS				
1.	Butter, ghee, cheese	6%	12%	Negative
2.	Dry fruits	6%	12%	Negative
3.	Tea, coffee, sugar, packed paneer	6%	5%	Positive
4.	Condensed milk, toilet papers, hot water bottles	18.5%	18%	Positive
5.	Soybean, groundnut, sunflower seeds	6%	5%	positive
6.	Puffed rice, papad, bread, salt, cereals	0%		Neutral
7.	Leather bags	6%	28%	Negative
8.	Printers, fitness supplements	26%	18%	Positive
9.	Mobile phones/cell phones	6%	18%	Negative
10.	Stoves (except kerosene, LPG)	18.5%	28%	Negative
11.	Bicycles, sport goods, spectacle lens, aluminum utensils	18.5%	12%	Positive
12.	Manicure and pedicure sets, Beauty or makeup preparations, perfumes, skin care items like sunscreens, shampoos, hair cream, hair dyes, false beard, eyelashes	26%	28%	Negative
13.	Wrist watches, furniture, video games, exercise equipment, photo copier, fax machine, dish washing machines, storage water heaters, refrigerators, Air conditioners	26%	28%	Negative
14.	Steel utensils, copper utensils, household articles, kerosene stoves, household copper articles	18.5%	5%	Positive
15.	LPG for domestic supply	17%	5%	Positive
16.	Paints, varnishes, putty, wall filings, plaster, ceramic tiles, tempered glass, pianos, revolvers, artificial flowers	26%	28%	Negative
17.	Cement	30%	28%	Positive
18.	Rubber tyres, plastic products, signboard colors	18.5%	28%	Negative
	Soybean, groundnut, sunflower seeds	6%	5%	positive
	Puffed rice, papad, bread, salt, cereals	0%		Neutral

19.	Fertilizers, tractors, sewing/knitting needles	18.5%	12%	Positive
20.	Helmets	18.5%	18%	Positive
	Mobile phones/cell phones	6%	18%	Negative
21.	Telecom	15%	18%	Negative
22.	Work contracts	15%	12%	Positive
23	Five star restaurants	18%	28%	Negative
24.	A.C., alcohol serving restaurants	22%	18%	Positive
25.	Non-A.C., alcohol serving restaurants	13-14%	12%	Positive

The list of the products is very high in number so it is very difficult to include every item which was mentioned under GST to be included in the study because there are division in category and the under sub division the rates are mentioned the categories are consumer goods, lifestyle and home, beauty and personal care, kitchenware and appliances, construction, dairy and farm products, medical supplies, metals and minerals and others. The researcher has taken items in the list mentioned above which are useful and common to the end users to understand and remember and make it more useful and valuable to the readers of the paper. The table can be summarize after all the analysis that the items of basic necessity got privilege under GST if that was not in earlier tax system and luxury items are framed under higher tax slabs. This has been done to make a balance of burden on the ultimate user of the product and the GST tax slabs and rates also helped to minimize the concept of richer getting richer and burden on the poor who are in actual need of basic things for their living. The introduction of GST has brought out to make a difference in the rates of basic things to reduce the burden of tax to the ultimate consumer of the products.

Basic comparison with the sample taken in the study:

The researcher has made a study and taken a sample of two companies. Here the sample is based on the comparison of these two companies. HUL (luxury items) and AMUL (basic necessity) as given in table 2.

HUL (Hindustan Unilever Limited) is an Indian consumer goods company headquartered in Mumbai India and it is a subsidiary of Unilever an Anglo-Dutch company which is dealing with maximum high end products like packed foods and beverages, cleaning agents, personal care products, water purifiers etc. or in simple words luxury products like beauty items in its sub brands, normally the beauty products like soap, oil or toothpaste are included in 18% tax slab but here the brands like Lakme makeup sub brand under HUL, dove which is a high end users soap, Sunsilk etc. are sub brands which are included in luxury products for the end users.so these products are charged under the tax slab of 28%in GST taxation model

AMUL (Anand Milk Union Limited) is an Indian dairy cooperative society based at Anand the Indian state of Gujarat earlier named as Kiara District Milk Union Limited formed in 1946. The base of the company is milk and milk products, The AMUL is known as the India's largest producer of milk and milk products includes almost 36 lakhs milk producers in Gujarat from 13 districts. The company is managed by the cooperative body. The researcher has taken Amul as the part of study as no company can serve in basic necessity products like AMUL does in more than 30 years of their working. The AMUL deals maximum in basic necessity products which is under 0% tax slab or nil tax slab in the GST taxation model.

Table 2: Comparison of HUL (luxury items) and AMUL (basic necessity)

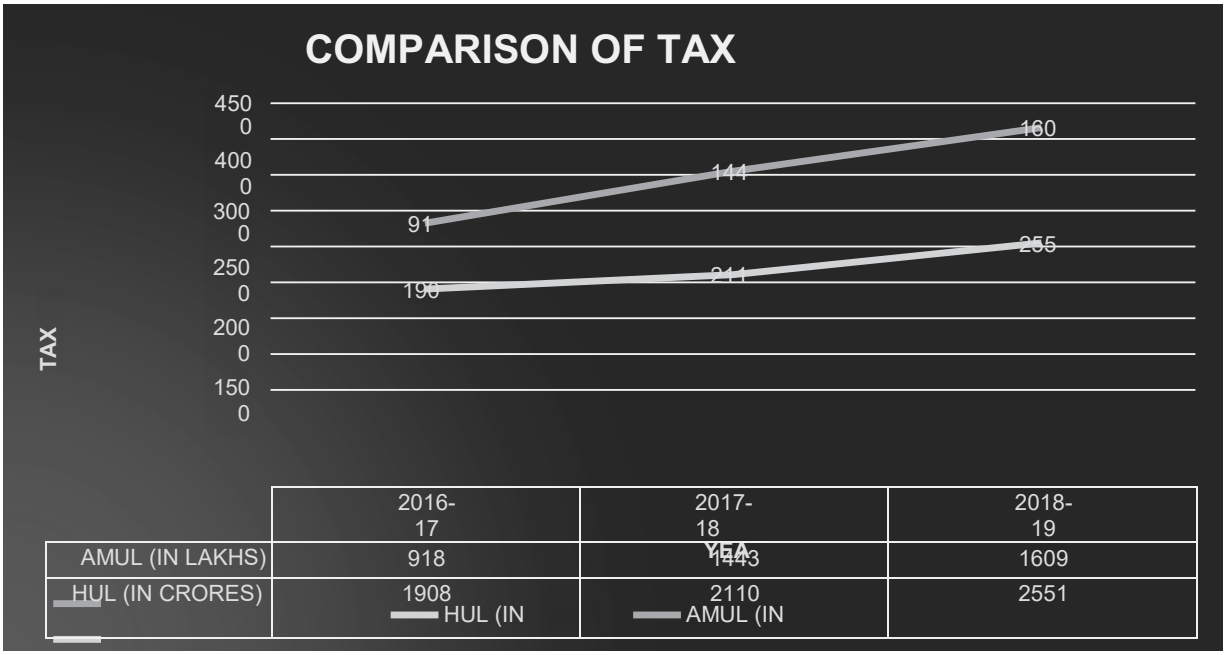
	Company	Years and Tax paid by companies	
1.	HUL(Hindustan Unilever Limited)	2016-17 – 1908 crore 2017-18 – 2110 crore	**202 crore**
		2018-19 – 2551 crore	**441 crore**

Table 2: Comparison of HUL (luxury items) and AMUL (basic necessity)

	Company	Years and Tax paid by companies	
2.	AMUL(Anand milk union Limited)	2016-17 – 918 lakhs 2017-18 – 1443 lakhs 2018-19 – 1609 lakhs	**525 lakhs** **1661 lakhs**

Source: Annual report of the selected companies

Figure 1: Comparison of HUL (luxury items) and AMUL (basic necessity)



Although both the companies are showing rise in the tax payment to the government in both the scenario of before and after GST, but if the tax payment trend is noticed in the selected years of the study by the researcher, HUL which is dealing with the luxury item products is paying less tax before the introduction of GST in comparison to the tax which is paid after the introduction of GST, the amount of tax paid by the company is almost double the amount paid before the introduction of GST in India by the company. The reason is tax slab which has been increased to 28% for all the luxury items under GST.

On the other hand, just opposite to the above situation, the researcher has chosen AMUL which deals with the eatables and other items that fulfill the basic necessity of the individual. The company is paying overall more tax before the introduction of GST in comparison to the amount of tax which is paid by the company after the introduction of GST. The difference in the amount of tax paid by the company before and after the introduction of GST is very huge and this is because of the reduction of the tax slab on the items of basic necessity under GST.

GST In India V/S GST in Different Countries

France was the first country to introduce GST in their taxation system but it was later adopted by 160 more countries in some way or the other, the names of the GST introduction may vary but the GST was openly and effectively adopted by number of countries including India. Canada, Vietnam, Australia, Singapore, New Zealand, Malaysia, United Kingdom, Monaco, Spain, Italy, Nigeria, Brazil, South Korea, and India are some of the countries in the list of 160 countries in the world.

The researcher has taken 6 countries as the sample in the study from the universe of 160 countries who have adopted GST successfully. The sample taken in the study are Asia pacific countries which will make the study more conceal and accurate in terms of area and similarities of these countries with India. The comparison is shown in table 3.

Table 3: GST in India comparing with the GST in different countries

S.NO	ITEMS/BASIS	Countries		
		India	New Zealand	Australia
1.	Name	GST (goods and services tax)	GST (goods and services tax)	GST is a federal tax here
2.	Year	July 2017	1986	2000
3.	Standard rates	0% (for food staples), 5%, 12%, 18% and28%(+cess for luxury items)	15% earlier it was 10%	10% on most of the goods and services. It may raise to 15% in future.
4.	consistent	No, as they are divided in categories and charged almost on all goods and services but it is consistent throughout the country.	Yes single/ consistent rate charged.	Yes consistent and fixed till the time.
5.	Exemption ns	There is certain goods and services list which are exempted under 0% slab of GST which are mainly related to basic necessity? The business having supply of goods in the limit of 40 lakhs are exempted but it in hilly and north eastern nations the limit is 20 lakhs.	There is no GST charged on the residential rents and financial services. The amount of GST can also be recovered by input cost or by claiming ITC	Most of the basic food, some educational courses and some medical, health and care products and services are totally exempted under GST in Australia
6.	GST Collection authority	CGST (collected by central govt.) SGST (collected by state governme nt) IGST (divided equally among states involved in transaction) UTGST (collected by the union territory)	Collected by the supreme authority and further divided among states without any conflict arising through a process.	Taxes in Australia are administrat ed and collected by the Australian taxation office (ATO) and in certain cases these taxes are collected by the state revenue authorities.

Countries			
Vietnam	Singapore	Malaysia	Canada
Value added tax /GST	GST (goods and services tax)	GST (goods and services tax)	Federal goods and services tax and harmonize d sales tax
October 2019	1994	April 2015	January 2008
15% on luxury goods and services 10% on standard goods and services 5% basic items	7% is the current rate but it was started with consistent rate of 3% earlier	10% for sales tax and 6% for service tax	5% on the supplies of the goods and services in some provinces and 15% is the harmonize d sales tax
No, as they are divided in categori es and charged almost on all goods and services	Yes consistent, fixed and least charged percentage among all.	No, rates are different for services and sales. But rates are fixed in the categories s	No here the tax scheme is divided in three categories federal GST joint federal and separate federal. And charge of tax varies from area to area.
The half of the tax rate charged is exempt-ed d on certain food stuffs, there is a range of goods and services which are totally ex-empted d under GST/ VAT. There are total 26 categori es of goods and supplies which are exempted.	There is an exemption of GST registration n if the business total taxable sup-plies exceeds 90% of the zero rated supplies even if the total annual taxable turnover exceeds $1 mil-lion They can even claim ITC of they are dealing with zero rated products on their purchases only. Financial services and the residential properties are also exempted here.	The GST is exempted on the fixed and certain list of zero rated products supply but in addition with this the business cannot claim ITC on the cost incurred for manufacture urging and purchase of the product	Individual under the annual aggregate turnover of 20 lakhs are exempted plus the individual can claim ITC based on the use of property goods and services in business.
Vietname se tax authority enable the declarati on and the payment of the tax directly to the tax au-thority and may be to states in special cases.	The inland revenue au-thority of Singapore (IRAS) acts as an agent of the Singapore governme nt administer s, assesses, col-lects and enforces the pay-ment of GST in Singapore.	The GST in Malaysia is administr ated by the royal Malaysia n custom de-partme nt and governed by GST act. The collection of GST is based on the output tax. It is collected and charged where it occurs i.e. the tax is indirectly charged by the supplier on taxable goods and services.	HST is administra ted by the Canada revenue agen-cy with the divide of reve-nue among the governme nts participati ng as per the formula mentioned in the act.

The above table is focusing on the GST in India comparing with the GST in different countries, the purpose to add this in the study is to get the better understanding of GST in India and chances for the improvements in it. So this can be summarize by the researcher after analyzing the facts that this introduction of GST is very helpful to reduce the tax amount on the basic necessity products which will ultimately going to benefit the end users, but when it comes to the comparison with other countries all the other aspects included in the GST in India is found to be fruitful and almost same in other countries but if the rates are compared then it is quite too high in comparison to other countries so researcher suggest the improvement in that part after the whole observation and study.

Conclusion

The study can be concluded with the fact that the researcher has tried to cover the major aspects effecting after the implementation of GST in India, the Introduction to the GST in India is primary thing included in the study so that it make easy for the reader to understand the basics of GST introduced in India it also includes the indirect taxation system prior the introduction of GST in India. The growth of the Indian economy and the particular growth in collection of GST are directly and positively related to each other and researcher tried to add that aspect in the study by comparing the rates charged before and after the introduction of GST in India. The introduction of GST is blessing to the users of basic necessity products and a burden of extra tax payment on the users of luxury items, which will anyways bring out the balance of two and can be taken as a BLESSING to the overall society.

References

Bhattarai, K. (2019). Impacts of GST reforms on efficiency, growth and redistribution of income in India: A Dynamic CGE Analysis. Atlanta Georgia USA: ASSA/AIEFS.

Dr.D.Amutha. (2017). ECONOMIC CONSEQUENCES OF GST IN INDIA. TUTICORIN: SSRN.

Kaur, a. (2018). A RESEARCH PAPER ON IMPACT OF GST ON INDIAN ECONOMY. Bathinda: IJARSE.

Kaushik, G. D. ((2017)). GST: a vision for 2020 and beyond. Jaipur: Advances in economic and business management.

Rajveer kaur, N. k. (2018). COMPARATIVE STUDY OF GST IN INDIA AND OTHER COUNTRIES. kathegarh: IJARSE.

TV, S. N. (2019). Implementation of Goods and service tax (GST) in India: Emerging opportunities and challenges. Chengannur: quest journals (journal of research in business and management).

Books:

- Taxmann's cracker – indirect tax laws by by V.S. Datey, CA (Dr.) K.M Bansal, Mahesh Prakash, Chand Gour
- Indirect Taxation: Dr. V. Balachandran (Sultan chand & sons educational publishers)
- Taxmann's GST Ready Reckoner – Ready Referencer for all Provisions of the GST Law | Amended upto 01-02-2021 by V.S.Datey

Websites:

https://cleartax.in/s/gst-guide-introduction#gst-basics

https://cleartax.in/s/gst-returns

https://quickbooks.intuit.com/in/resources/gst-center/gst-in-india/

https://quickbooks.intuit.com/in/resources/gst-center/types-of-invoice/

https://www.bloombergquint.com/gst/tax-rates-before-and-after-gst