

## Youngsters' Cognition Towards Goods and Services Tax (GST) In India: A Study Focused on Non-Finance Undergraduates

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**Abstract:** This study intends to assess the cognition of “youngsters” towards the Goods and Services Tax (GST) in India. Cognition of GST is crucial, especially among students, who are future taxpayers. For the purpose of this study, only students studying non-finance subjects or who have passed out are included in ‘Youngsters’. While finance students often learn about GST, it is important to assess the knowledge and attitude of non-finance students as well. The respondents of the study were 200 Undergraduate students from various colleges in Kerala. Collected data were analysed using simple percentages and chi-square tests. This study found that although most non-finance students have heard of GST as a present tax in India, they lack a basic understanding of its nature, benefits, and practices. It is observed that low awareness causes a negative or neutral attitude towards GST. The study also found that the programmes pursued, and academic grades of non-finance students have a significant influence on their awareness level. This study indicates the need to create a clear awareness about GST among the youth to develop a positive attitude towards GST.

**Key Words:** *Goods and Services Tax, Youngsters, Non-Finance Students, Cognition.*

### 1. Introduction

Goods and Services Tax (GST) is India's largest and most significant indirect tax reform and is acknowledged as a comprehensive, multi-stage, destination-based tax levied on every value addition (Praveen et al., 2021; Dileep et al., 2018; Ansari & Jain, 2017). It is a single tax on the supply of goods and services and it replaced major indirect taxes levied by central and state governments. When it was introduced in 2017, it was intended to be versatile benefits for various stakeholders. However, it is clear that even though the government has achieved economic growth in tax collection, it has not got the desired benefits at all levels (Dey, A., 2020; Rao, R. et al., 2019). Since the inception of GST in India, the government and its crew are still in the way to spread information about GST to combat confusion among people. Many studies have explored the awareness and perceptions of Goods and Service Tax (GST) in India. Singaram (2020) found that while consumers are moderately aware of GST, their perception is neutral. Nandal & Diksha (2021) reported high satisfaction among traders and manufacturers with the implementation of GST but also highlighted the need for awareness and training programs. James, K (2020) identified the main benefits and problems of GST for traders and suggested the need for NGO-led awareness programs. These studies collectively underscore the importance of increasing awareness and understanding of GST among various stakeholders and the need for potential campaigns among various stakeholders.

GST is designed to benefit people and the Indian economy by simplifying and unifying the tax system. Since India now follows the GST system, a lack of awareness can lead to tax evasion and negligence to pay taxes. Besides, consumers and merchants will be cheated in many ways. Therefore, understanding GST is crucial for the tax system to work effectively. In India, almost half of the population is youth, many of whom are “young adults” (18 to 25 years old). As future income earners and taxpayers, their awareness and attitude towards GST are crucial. If people do not know or are confused about GST, they avoid, evade, or ignore it. About 25% of India's population, of students should be aware of GST. While finance students are generally aware of GST, non-finance students also need a basic understanding. This paper focuses on GST awareness and attitudes of non-finance students in Kerala, addressing a gap in studies that usually focus on consumers or businesses. Moreover, Kerala is not only well known for its literacy level but its financial literacy also. Hence, it is important to know the extent of financial literacy about GST of youngsters who pursuing non-finance courses.

## 2. Literature Review

Several research papers and articles provide detailed insight into the consciousness (awareness, and attitude), prospects, and challenges of GST in India.

### 2.1 GST and Its Importance

Vasanthagopal (2011) attempted to predict the impact of GST on India's indirect taxation system and pointed out that transitioning to GST from the complicated current system would be a vital step toward economic progress. The adoption of GST by more than 130 countries evidences its position as a preferred form of indirect taxation. Garg (2014) viewed GST as a pivotal reform in the indirect tax system in India, which intends to integrate markets and spread the tax burden equitably between manufacturing and services, and hence enhance tax collection and economic progress. Kumar et al (2018) affirmed that the implementation of GST facilitates the elimination of economic distortions in the existing tax system, promoting a neutral tax structure across different Indian regions. With a focus on making a unified domestic market, GST is levied at all supply chain points with credit allowed for any input tax. Hence, it is a value-added tax and its revenue is shared between central and state governments proportionately.

### 2.2 GST Cognition and its Relevance.

The general public appears to be confused about the GST system's real mechanism and benefits at the stage of its implementation (Sony & Bhatt, 2020). People seem to be confused about the actual operations of the GST system in India (S. Kumar, 2020). A series of studies have highlighted the importance of GST awareness programs in India. Kaur (2019) and Soni (2020) both emphasise the confusion and misunderstanding among the public, while Muthupandi (2017) and Tickell (2020) emphasise the need for education and information dissemination. Muthupandi (2017) specifically suggested organising seminars, expert talks, and training and development programs to enhance awareness and knowledge of GST. Tickell (2020) further suggests that the Indian Government should consider awareness campaigns about the GST to change consumer attitudes. These studies collectively underscore the critical role of awareness programs in enhancing public understanding and acceptance of the GST system in India. Deepa & Gayathri (2020) observed the lack of awareness of GST among traders and suggested NGO-led awareness programmes widely. Sharma et al. (2018) explored customer perceptions of GST, providing an overview of the regional attitudes toward the new tax system. The study emphasised local perspectives and highlighted consumer awareness levels.

### 2.3 Awareness and Attitude of GST-Association

Somasekaran et al. (2021) found a significant correlation between the awareness level of consumers and their perceived impact of GST implementation. The study suggested that higher awareness levels are associated with a belief in GST's positive impact, while lower awareness corresponds to a lesser perceived impact. Kaur (2018) examined the awareness and understanding of the public about GST in India, marked insufficient information and promotion, leading to negative perceptions of GST. The study recommended the need for extensive public education campaigns to improve GST's public acceptance.

Tickell (2022) discussed the challenges and prospects of GST and stressed its role as a comprehensive awareness programme among tax-affected sectors. The study emphasized the creation of a unified market through the parallel implementation of Central and State GSTs. Djawadi and Fahr (2013) underscored the importance of tax knowledge in fostering trust between authorities and citizens. Their study found a positive relationship between tax awareness and understanding, suggesting that increased knowledge leads to greater tax system awareness. Lack of sufficient information coupled with apathy towards reforms may paralyse the speed of implementation of the GST system (Sahayaraj & Kalaiselvan, 2017). According to Joseph & Kanagavalli (2018), efforts are being made to understand consumers' awareness of the Goods and Services Tax (GST). Although new initiatives often provoke unrest, addressing economists' concerns and building confidence among Indian citizens can ensure the success of GST.

Ann and Tony (2018) conducted a socio-demographical study of awareness and satisfaction with GST in Kerala, from the consumer point of view and found a moderate awareness and varying satisfaction levels, and the study also observed that women and individuals with higher educational qualifications expressed greater attitudes and satisfaction. Uppal et al. (2019) examined attitudes and perceptions of small business owners and noted misinformation and lack of awareness as a major hindrance to positive attitudes toward GST. The study recommended government initiatives for training and software support to improve GST perceptions. Woodward (2015) and Goel (2021) underscore insufficient knowledge adds complexity and frustration among small-scale business owners which cultures a negative attitude towards GST. Similarly, Sahayaraj (2017) and Manjunatha (2020) further emphasised that the lack of vital information and proper orientation among small businessmen contribute to their negative attitude and perception of the GST.

The studies cited above, and the source studies they refer to, make it clear that the GST is a radical reform in the Indian economy. Inadequate knowledge and awareness among people, consumers, and traders creates a negative or neutral attitude towards GST.

More than half of India's population is young, and they will be responsible for paying most future direct and indirect taxes. Without proper knowledge about taxes, they might avoid or neglect to pay taxes which are harmful to the economy. It is noticed that there are no significant studies on the awareness and attitude of educated youth about GST, especially in the Indian context. Hence, this study focussed on that.

### 3. Research Methodology

The fundamental aim of this study is: to examine the awareness level of GST among UG students pursuing non-finance programmes. To analyse the attitude of non-finance UG students towards GST and to understand the need for proper awareness of GST in students other than the finance stream. The effect size of the study is 200. The scope of the study is limited to Kerala, and the samples were selected using purposive sampling from randomly selected 4 UG colleges, from 4 districts in Kerala; Kozhikode, Kannur, Malappuram and Wayanad. Districts were chosen with the help of the random table. The study's respondents belong to Arts and Science UG programmes except for Finance and Banking, Commerce, Economics, and other finance-related programmes. Primary data were collected using a structured interview schedule and secondary data from various recognised publications of governments, journal articles, and GST websites. To analyse and interpret the collected data, suitable tables, chi-square test, simple percentage methods, diagrams and charts were used. Apart from the analysis of the awareness and attitude of students, two hypotheses were set for the study.

*H01: There is no significant difference in non-finance students' awareness of GST across their programme (course studied)*

*H02: There is no significant difference in non-finance students' awareness of GST across their academic grades*

*H03: There is no significant association between non-finance students' awareness and their attitude towards GST*

### 4. Results and Discussion

#### 4.1 Demographical profile of respondents

In this study, data was collected only from a group of undergraduate students in non-economic subjects. Therefore, the demographic variables are very limited. All the students come under the age group 17 to 22. The researchers felt that demographic factors other than the specific subjects in which they studying and gender were insignificant to the study. Students belonging to the programme (streams) like English language, other languages (Malayalam, Hindi, Arabic, Sanskrit, etc.), History, Political Science, and Sociology were grouped as "Arts Programme." Students of Chemistry, Physics, Zoology, Botany and Mathematics were grouped into "Science Programme. Table 1 shows the demographic particulars of respondents

**Table 1: Programmes and Gender of Respondents.**

<i>Variables</i>	<i>Specific group</i>	<i>Frequency</i>	<i>Per cent</i>
<b>Gender</b>	Male	56	28
	Female	144	72
	<b>Total</b>	<b>200</b>	<b>100</b>
<b>Programme</b>	Arts	113	56.5
	Science	87	43.5
	<b>Total</b>	<b>200</b>	<b>100</b>
<b>Academic Grade</b>	A+ Grade	38	19
	A Grade	69	34.5
	B Grade	93	46.5
	<b>Total</b>	<b>200</b>	<b>100</b>

(Source: Primary data)

The sample profile accurately reflects the gender ratio and programme ratio of the Kerala Higher Education sector.

**4.2 Awareness of GST:** The data required for the study was collected from the non-finance students of 4 arts and science colleges located in 4 districts in Kerala. A sample of 200 was taken. The simple percentage method was used in the study, Percentages are obtained when ratios are multiplied by 100. As no other complicated statistical tools were used to analyse the awareness of non-finance students, it is easier for laymen to understand the awareness level.

$$\text{Percentage method} = (\text{Number of respondents} \div \text{sample size}) \times 100$$

To examine the awareness among the non-finance students about the concept of GST, 16 statements were included in the direct interview schedule. The responses are analysed through Table 2 shown below.

**Table 2:** Awareness of Non-Finance Students on Various Aspects of GST

No	Statements	Response	Frequency	Per cent
1	<i>Did you know that you now pay any tax when you buy goods and services?</i>	Yes	99	49.5
		No	26	13.0
		May be	75	37.5
2	<i>Do you know about GST?</i>	Yes	151	75.50
		No	49	4.00
3	<i>Do you know the Correct expansion of "GST"</i>	Yes	81	40.50
		<b>No</b>	<b>119</b>	<b>59.50</b>
4	<i>Did you know GST is an Indirect Tax System?</i>	Yes	112	56.00
		<b>No</b>	<b>40</b>	<b>20.00</b>
		<b>May be</b>	<b>48</b>	<b>24.00</b>
5	<i>Did you know GST is a destination-based tax?</i>	Yes	88	44.00
		No	16	8.00
		<b>No idea</b>	<b>96</b>	<b>48.00</b>
6	<i>Did you know the context and event of charging CGST, SGST, IGST, UTGST?</i>	Yes	63	31.50
		<b>No</b>	<b>137</b>	<b>68.50</b>
7	<i>Were you aware of the agency (central/state/local government) imposing and collecting GST?</i>	Yes	52	26.00
		<b>No</b>	<b>148</b>	<b>74.00</b>
8	<i>Do you know who is liable to collect and pay tax to the government under the GST Act?</i>	Yes	84	42.00
		<b>No</b>	<b>116</b>	<b>58.00</b>
9	<i>Do you know from whom tax is to be collected under the GST Act?</i>	Yes	80	40.00
		<b>No</b>	<b>120</b>	<b>60.00</b>
10	<i>Were you aware that there are different GST rates for different goods and services?</i>	Yes	142	71.00
		No	58	29.00
11	<i>Did you know that milk, vegetables etc are exempted from GST?</i>	Yes	124	62.00
		No	76	38.00
12	<i>Did you know that tax-on-tax (cascading effect) is eliminated in the GST?</i>	Yes	57	28.50
		<b>No</b>	<b>143</b>	<b>71.50</b>
13	<i>Do you know about the input tax credit system in GST?</i>	Yes	53	26.50
		<b>No</b>	<b>147</b>	<b>73.50</b>
14	<i>Did you know that proper GST implementation can lower the prices of goods and services?</i>	Yes	66	33.00
		<b>No</b>	<b>95</b>	<b>42.50</b>
		May be	39	19.50
15	<i>Did you know that properly implementing GST can reduce the tax burden on consumers?</i>	Yes	69	34.50
		<b>No</b>	<b>131</b>	<b>65.50</b>
16	<i>Did you know that the tax rate charged, price, and the seller's registration number (GSTN) can be found on the invoices for goods and services subject to GST?</i>	Yes	78	39.00
		No	41	20.50
		<b>May be</b>	<b>81</b>	<b>40.50</b>

(Source: Primary data)

The significant disclosures provided by the table 2 are provided here. Around 50 per cent of non-finance students know that they are currently paying taxes when they purchase goods and services. But it is interesting to note that the same number is not clear about whether they are paying any tax on their consumption. 75 per cent of students are aware that there is a tax system called GST in the country. Around 60 per cent of the students were unaware of "Goods and Services Tax" is the expansion of "GST". 44 per cent of students do not have a clear idea that GST is an indirect tax. More than half of the non-finance students do not know GST is a destination or consumption-based tax. Most of the non-finance students do not know under which type of transactions SGST, CGST, IGST and UTGST are charged and which governments (central, state, UT) are charging them. Almost 60 per cent of students are unaware of who is liable to collect GST and pay it to the respective governments and from whom it is to be collected. Most students know that there are different tax rates under GST and GST is not levied on goods like vegetables, milk, etc.

It is revealed here that most non-finance students have no idea about the elimination of the cascading effect of tax in GST and the input tax credit scheme in the GST. Most of the students are unaware that it will reduce the price of goods and services and the tax burden of traders and consumers if GST is implemented properly. It is worth noting that most students do not understand the need to ask for bills while buying goods and services subject to GST and what important

things should be included in that bill. The students considered in the study had good marks (distinction or first class) in their own subjects but lacked basic awareness of GST.

### 4.3 Attitude towards GST

As part of the study, 10 questions (statements) were included in the interview schedule to understand the opinions and attitudes of non-finance students towards the concept and implementation of GST. The results emanated from their responses are tabulated in the following table (Table 3)

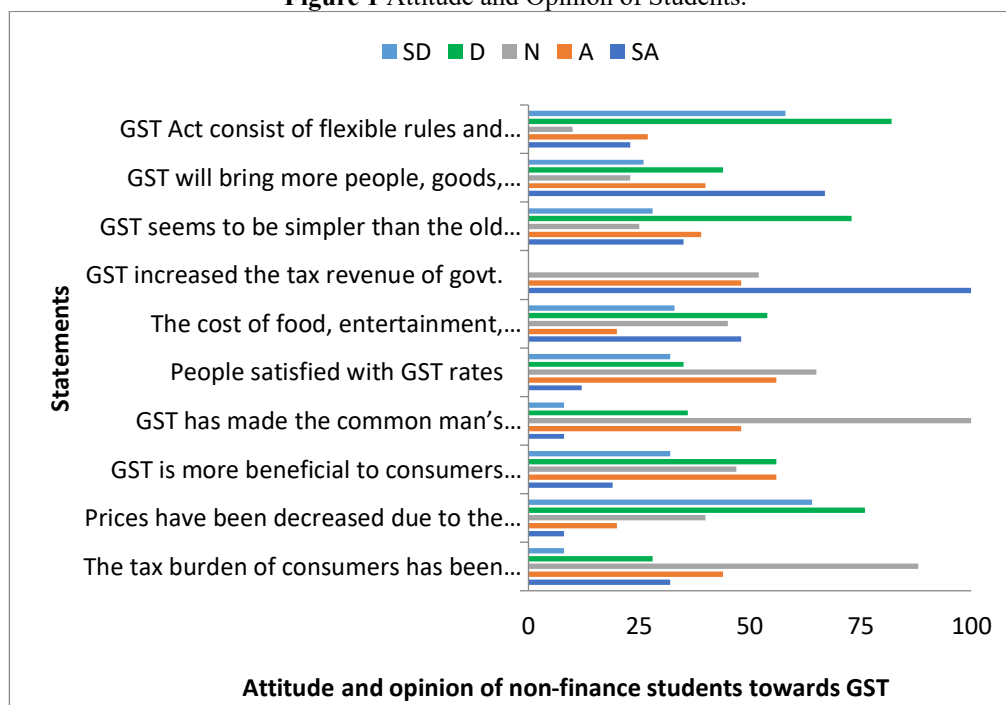
**Table 3:** Attitude and Opinion of Non-finance Students towards GST

Statements	SA	A	N	D	SD
1 The tax burden of consumers has been reduced due to the implementation of GST	32	44	88	28	8
2 Prices have been decreased due to the GST	8	20	40	76	64
3 GST is more beneficial to consumers when compared to the old tax regime such as VAT. Service tax etc.	19	56	47	56	32
4 GST has made the common man's plate affordable	8	48	100	36	8
5 People satisfied with GST rates	12	56	65	35	32
6 The cost of food, entertainment, education, etc. decreased after the GST	48	20	45	54	33
7 GST increased the tax revenue of govt.	100	48	52	0	0
8 GST seems to be simpler than the old system	35	39	25	73	28
9 GST will bring more people, goods, services, etc. into the tax ambit	67	40	23	44	26
10 GST Act consist of flexible rules and regulations	23	27	10	82	58
	352	398	495	484	289

(\*\*SA: Strongly Agree, A: Agree, N: Neutral, D: Disagree, SD: Strongly Disagree.)

(Source: Primary data)

**Figure 1** Attitude and Opinion of Students.



The above data indicate that around 88 respondents have a neutral response on GST reducing the tax burden of consumers. While 72 persons opined GST reduces tax burden, 36 disagreed. Almost 70% of people do not believe that the price of goods has come down after GST. 44 per cent of the respondents disagreed that the GST is more beneficial as compared to the previous system. 47 respondents also remain neutral in this regard. Exactly 50 per cent are neutral on whether the GST will make the plate affordable for the common man.

While 65 students are neutral on whether the GST rates are satisfactory, around the same number of people have an opposite opinion. Only 34 per cent of the students said that the cost of food, entertainment and education has reduced with the introduction of GST.

About 75 per cent of non-finance students do not doubt that GST increases government revenue. More than half of the respondents do not consider GST to be simpler than the previous system. Most respondents believe that there are strict rules and regulations under the GST Act.

With the advent of GST, more goods and services and taxpayers will come under the ambit of the tax, and, surprisingly, most students do not disagree with that.

It is true that the answers to most of the above questions, except one or two, have received a negative response. This shows that non-finance students have a negative attitude towards the concept of GST, its implementation, and its effects.

#### 4.4 Hypothesis Testing: Association between non-finance students' awareness and programmes pursued.

**Table4:**Chi-square test

	<b>Aware</b>	<b>Unaware</b>	<b>Marginal Row Totals</b>
<b>Arts</b>	99 (85.32) [2.2]	14 (27.68) [6.76]	113
<b>Science</b>	52 (65.68) [2.85]	35 (21.32) [8.79]	87
<b>Marginal Column Totals</b>	151	49	200 (Grand Total)

The chi-square statistic is 20.5972. The  $p$ -value is  $< 0.00001$ . Significant at  $p < .05$ . The chi-square statistic with Yates correction is 19.1196. The  $p$ -value is  $< 0.00001$ . Significant at  $p < .05$ . Hence, it can be inferred that there is a significant difference in non-finance students' awareness level of GST across the programmes (Arts and Science). In other words, there is a significant association between non-finance students' GST awareness level and the programme they pursuing. Hence, we reject the H01 at a 5% level of significance.

#### 4.5 Hypothesis Testing: Association between non-finance students' awareness and academic grades of students.

**Table 5:** Chi-square test

	<b>A+ Grade</b>	<b>A Grade</b>	<b>B Grade</b>	<b>Row Totals</b>
<b>Aware</b>	21 (28.69) [2.06]	57 (52.10) [0.46]	73 (70.22) [0.11]	151
<b>Unaware</b>	17 (9.31) [6.35]	12 (16.90) [1.42]	20 (22.78) [0.34]	49
<b>Column Totals</b>	38	69	93	<b>200 (Grand Total)</b>

The chi-square statistic is 10.749. The  $p$ -value is .004633. The result is significant at  $p < .05$ . The chi-square statistic with Yates correction is 9.2657. The  $p$ -value is .000461. Significant at  $p < .05$ . It can be inferred that there is a significant difference in non-finance students' awareness of GST across the academic grade secured (A+, A and B). In other words, there is a significant association between non-finance students' GST awareness level and their secured grades. So, we reject H02 at a 5% significant level.

#### 4.6 Hypothesis Testing: Association between non-finance students' awareness and attitude towards GST

**Table 6:** Chi-square test

	Positive Attitude (A*)	Negative Attitude (D*)	Marginal Row Totals
<b>Aware</b>	87 (106.5) [3.57]	126 (106.5) [3.57]	213
<b>Unaware</b>	113 (93.5) [4.07]	74 (93.5) [4.07]	187
<b>Marginal Column Totals</b>	200	200	400 (Grand Total)
<b>A*: Agreement</b>	<b>D*: Disagreement</b>		

The chi-square statistic is 15.2745. The  $p$ -value is .000093. Significant at  $p < .05$ . The chi-square statistic with Yates correction is 14.5013. The  $p$ -value is .00014. Significant at  $p < .05$ . Hence, there is a significant association between non-finance students' awareness of GST and their attitude towards GST. We reject  $H_0$  at a 5% level of significance. It is possible to conclude that the major reason for negative attitudes towards GST is the lack of proper awareness of GST.

#### 5. Implication of the Study

This study has many implications. The study highlights the low awareness and negative attitude of youngsters towards the GST. Lack of awareness of GST and its benefits, its mechanism, etc., causes negative attitudes among youngsters, the future taxpayers. So, it is essential to take more active measures to impart more awareness to people, especially youngsters. Creating awareness about Goods and Services Tax (GST) among young people in India has significant benefits. It increases financial literacy and helps youth understand taxes, compliance, and the economy, leading to better financial decisions. It also boosts entrepreneurship as young business owners can navigate the tax system and encourage innovation and growth. Awareness of GST leads to better consumer behaviour, responsible spending, and reduction of tax evasion. Understanding GST fosters civic responsibility and supports good governance. It can also reduce tax evasion through better compliance. Politically, informed young can engage meaningfully and advocate for fairer economic policies. As GST is managed digitally, it promotes digital literacy and leverages interoperability with other digital services. Overall, GST awareness contributes to a more educated, responsible, and financially aware generation, resulting in positive social and economic changes.

#### 6. Conclusion

This paper aimed to assess GST awareness and attitude among young adults especially undergraduate students pursuing non-finance programmes in various colleges in Kerala. Previous studies on GST have focused on customer, student, and business awareness but have not specifically addressed non-finance students. As now India follows the GST system, people need to be aware of GST. Students are the upcoming taxpayers, so they should be aware of GST. An attempt was made in the study to examine the awareness and attitude of non-finance students towards GST. Through this study, we could conclude that non-finance students are not well aware of GST. They are familiar with the basic terms of GST, but they are not aware of its workings, nature, benefits, etc. The low awareness is reflected in their negative and neutral attitude towards GST. The study also found the significant influence of the programmes (arts or science) they pursued and their academic grades on their awareness level. High awareness is essential to change the present attitude of the youth towards GST to a positive one, thereby inculcating a good tax culture. Therefore, this study points to the need for the government and tax authorities to take steps to create more awareness among youngsters.

**Limitations of the study:** One of the important limitations of the study is the limited sample size of 200. The term 'Young adults' age group ranges from 18 to 25 years, but the study only considered undergraduate arts and science students belonging to the 18 to 22 age group. The literacy level of Kerala is different from other Indian states, the same may be reflected in their awareness, opinion, and attitudes.

**Ethical Statement:** It is declared that the authors have taken permission and met all ethical clearances before and while conducting the study titled "Youngsters' Cognition towards Goods and Services Tax (GST) in India: A Study focused on Non-Finance Undergraduates" The authors also declare no conflict of interest and compliance with ethical standards as requested in the submission guidelines of the publisher. Moreover, there is no funding by any agency concerning this work.

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