

# Measuring Awareness about Implementation of GST: A Survey of Small Business Owners of Rajasthan

## Vineet Chouhan

Assistant Professor,  
School of Management,  
Sir Padampat Singhania University,  
Udaipur, Rajasthan

## Pushpkant Shakdwipee

Associate Professor,  
Pacific Business School,  
Udaipur, Rajasthan

## Shagufta Khan

Assistant Professor,  
Sanagam University,  
Bhilwara Rajasthan

### Abstract

The study seeks to evaluate the awareness of the Business owners about GST and the difficulties they would face in case of the current awareness about it. 148 Small business owners were analysed in order to identify the awareness about GST from Rajasthan State and the kind and extent of relief provided and the implementation of the provisions under the GST law. The study has revealed that there is a lack of awareness amongst the Small business owners regarding the GST and its rules. For the purpose of the paper the responses were gathered from those who will be affected from the applicability of GST were selected. The responses gathered were analysed with the help of ANOVA and multiple regression method to identify the awareness of respondents. The results revealed that GST Law may be used as the most frequently. The main areas to be focused include Training and Computer software availability. Most of them have encountered issues like Client/customer refuse to pay GST and having problem to submit report to Authority. The Small business owners are also more interested in making and joining Training rather redressing for the grievances by using consumer protection law. Further most affected preparation to be GST ready has included the technicality and complicity in the proposed GST model. Further multiple regression results revealed that 5 variables including GST improves the revenue growth to the state and country, The Government should rationalize and simplify the tax structure, GST will evade the cascading effect in Indirect tax regime, GST will assist in better conformity and revenue resilience, GST will bring uniformity with only two tax rates, it results in a good administration of tax structure shown the awareness of the GST amongst the small business owners

**Keywords:** GST, Consumer awareness, Consumer's grievance, Complaint, Consumer grievance redress

### Introduction

Tax is a way of collecting revenue from individuals, companies or other entities by the government in order to finance state expenditure. It is considered as the most important sources of government's income to drive the economic growth and achieve the status of a developed country and high income. Thus, there are various taxes levied on the users such as direct taxes and indirect taxes. As tax contributes to the development of the country, low turnover tax revenues will affect the country's development and financial position of the country is likely to resulting deficit (Ahmad Azrin, 2015).

On August 08, 2016, the Lok Sabha passed the changes to Constitutional Amendment (122nd) Bill, 2014 cleared by Rajya Sabha on August 03, 2016, marking the day as historic in India's journey towards global reforms. The passage of the Bill is a progressive measure as along with the conferring of concurrent powers to the Parliament and State Legislature to make law pertaining to Goods and Services, the Bill also provides for basic framework of Indian GST law. GST regime will definitely create a harmonised tax structure, re-defining Indian economy on the global front under the tagline of "one tax and one market". GST will make India a progressive and inclusive economy worldwide. It seeks to address and overcome challenges present in the current indirect tax regime by broadening the tax base, eliminating cascading of indirect taxes, increasing compliance and reducing economic distortions caused by inter-state variations in indirect taxes. Various initiatives have to be taken by various state governments for making GST applicable from April 2017.

GST is a proposed system of indirect taxation in India merging most of the existing taxes into single system of taxation (Bhiwandikar, 2016). GST Constitutional (101st Amendment) Act, 2016 contains the provisions which are necessary for the implementation of GST regime. To implement this Constitution Amendment Bill for GST, it has put before the parliament (Rajya Sabha on 3 August 2016 and Lok Sabha on 8 August 2016) and has been approved by the President of India (Akhila, 2016). The Government of India (GoI) is committed to replace 21 major indirect taxes levied on goods and services by the Centre and States and implement GST by 1 July 2017. It is also defined as any tax on supply of goods and services other than on alcohol for human consumption (Raghuram & Deepa, 2015).

It is anticipated that the tax base of Government of India will be comprehensive, as virtually all goods and services will be taxable, with minimum exemptions. It would be a comprehensive indirect tax on manufacture, sale and consumption of goods and services throughout India, to replace taxes levied by the central and state governments. It would be levied and collected at each stage of sale or purchase of goods or services based on the input tax credit method.

GST, become a very popular subject of common discussions since it has been seen as a game changing reform for the Indian economy. It is popular as it creates a common Indian market and reduces the cascading effect of tax on the cost of goods and services. GST will have an impact over tax structure, incidence of tax, computation and payment of tax, compliance, credit utilization and reporting (EY, 2016). It also will lead to a complete overhaul of the current indirect tax system and will have a far-reaching impact on almost all the aspects of the business operations in the country,

including, pricing of products and services, supply chain optimization, IT, accounting, and tax compliance systems (Kotnal, 2016). Thus it is important that the respondents who are the real users of the proposed GST must understand the concept for their use. Thus this paper analyses the views of the small business owners who will be the real users of the proposed GST.

### Research Objectives

**The following are the general and specific objectives of the study:**

1. To find out the significant variables to be focused on while preparation of GST.
2. To identify the issues encountered by Small Business owners while GST implementation.
3. To evaluate the awareness of the Small Business owners about GST implementation in Rajasthan state.

### Literature Review

A study conducted by Djawadi and Fahr (2013) pointed out that knowledge about tax is important to increase the thrust of authorities and also the citizens. It was also found that Malaysian understanding regarding GST was still low (Tan and Chin-Fat, 2000).

According to Palil et al. (2010) public awareness towards GST is low can happen due to introduction of GST especially in the early years such as lack of familiarity with the new system. There are several factors that discouraged customers from accepting GST implementation in Malaysia and the most important factor among all is a fear of price increase and will cause the inflation.

Based on the history of the implementation by the other countries around the world, most of the countries received a positive impact in terms of their revenue, despite the success of GST implementation the Malaysian citizens still feel uncertain with the GST, (Saira et al, 2010). The findings from the study showed that the majority of Malaysians not convinced with the GST system, (Saira et al, 2010).

Based on study conducted by Boonyarat et al. (2014), the researcher used Structure Equation Modelling (SEM) to examine the relationships between tax awareness and tax knowledge and the researcher found out that tax knowledge has positive relationship with tax awareness. Hence, taxpayers will be more aware about tax system when they have knowledge and understanding towards the tax system.

Research by Mustapha and Palil (2011) stated that the influence of compliance behavior towards individuals' awareness has been proven in various researches. From the findings of Razak and Adafula (2013); Santi (2012) they

found that taxpayers' awareness is significantly associated with tax compliance and this is also supported by study Jatmiko (2006).

Palil et al. (2013) study by using multiple regression analysis, the researchers found out that there are significant relationship between awareness and tax knowledge. When individuals have knowledge related to the tax systems, people will be more willing to respect the tax systems and improved individuals' awareness. Further, Jatmiko (2006) also conclude that awareness can be developed from the knowledge and the understanding. Palil et al. (2013) and Jatmiko conclusions is also supported study by Tayib (1998) identified that individuals' awareness towards the tax system can increase when the individuals has knowledge about the tax. This makes tax knowledge and tax awareness has significant relationship and when the individuals or the taxpayers have knowledge about it and it will make it easier for them to study and follow the tax rules.

According to Torgler (2011) tax morale is important to taxpayer awareness. On the other hand, research by Tekeli (2011) using multiple regression analysis show that tax morale has insignificant relationship on tax awareness. Tekeli (2011) conclusion is supported study by Torgler and Schaffner (2007) regarding cause and consequences of tax morale.

Tulu (2007) indicate that other factors such as taxpayers' attitude or morale found to be the result of lack of awareness has found to have little impact on taxpayers' attitude towards taxation. A lot of individuals or taxpayers might want to comply in full with the tax systems, but are unable to do so because they are not aware of and lack of understanding their full obligations. Even they understand their obligations they may not know how to comply with it because of there is no two way communications between the authorities and taxpayers. Dup (2014) claimed that the ability of taxpayers to comply with the tax laws have a strong relationship with tax awareness.

The concept of Goods and Services Tax (GST) was first introduced by a French tax official in 1950's. To date, there are 160 countries in the world that have practiced this form of taxation including European Union and Asian countries like Sri Lanka, Singapore and China with the rate between 5%-27 % (Official Website Malaysia Goods and Services Tax, Royal Malaysian Customs Department).

Mohani (2003) indicated that one of the fundamental ways to increase public awareness is through knowledge. Tan & Chin-Fatt (2000) asserted that tax knowledge can be imparted through general understanding on the tax regulation. They indicated that the government had always been promoting for the implementation of GST; however the understanding of GST for Malaysian, even in

introductory level, is still failed to be delivered (Tan & Chin-Fat, 2000). According to Saira et al. (2010), the proposal of GST implementation by the government actually is not to unduly burden the Malaysians, especially for the lower income group. The government then expected that the consumers will get the benefit from the price reduction for most of goods and services. Accordingly, increase awareness and knowledge on a new tax initiative is essential to gain public acceptance and confidence, particularly in tax situation (Cullis & Jones, 1992). They further exerted that since taxation involves public expenditure, new tax reform creates uncertainty of future expenditure (Cullis & Jones, 1992).

### Research Methodology

In this study, data were collected by using questionnaires-based survey. The samples selected were derived from 148 Small business owners of various 5 cities of Rajasthan state. For this study, convenience sampling method was used. According to Sekaran & Bougie (2013), this method most often used during the exploratory phase of a research project and is perhaps the best way of getting some basic information quickly and efficiently.

### The research methodology of this study is divided in following points:

- **Source of data-** The source of data collection is primary data which is collected from the Small business owners of 5 cities including Jaipur, Jodhpur, Ajmer, Bhilwara and Udaipur City.
- **Sample size-** the sample size for conducting study was 148 Small business owners.
- **Sampling technique-** The sampling technique used is convenient sampling.
- **Hypothesis-** as per the nature of the research three hypotheses were developed and shown under the head of data analysis.

The study utilized statistical techniques such as descriptive analysis and ANOVA and Multiple regression analysis in order to analyse the data. The research applied descriptive statistics which consists of methods for organizing, displaying and describing data by using tables and summary measures.

### Data Analysis

#### Sample Demographics:

The demographic profile of the Small business owners included in the study were shown in table-1 as under:

**Table-1: Sample Demographics**

Characteristics	Category	Percent	Characteristics	Category	Percent
Legal Entity	Sole proprietors	52.71%	Primary Industry	Manufacturer	5.07 %
	Partnership	10.14%		Construction & Contractor	5.07 %
	Family business	23.67%		ICT	10.14%
	Joint venture	13.52%		Restaurant (F&B)	13.52%
Manufacturing Industry		75 %		Hotel	23.67%
Services & Other		25%		Travel	10.14%
Average annual turnover	Manufacturing Industry	3-5 lakh		Agriculture, Timber, Fishery, Farming & Gardening	23.67 %
	Services & Other Industries	Less than 3 lakh		Leisure & Entertainment	8.72%

The descriptions of selected variables are shown in table-2 as under:

**Table-2: Description of selected variables**

S. No.	VARIABLE	SPSS Name
1	Establishment of GST team	Establishment of GST team
2	Human resource policy	Human resource policy
3	Training	Training
4	Pricing	Pricing
5	Computer system – software	Computer system – software
6	Computer system– hardware	Computer system– hardware
1	The GST accounting software is not working properly	encounter _Issues_1
2	Employee/yourself has problem operating the GST software	encounter _Issues_2
3	Having problem to submit report to Authority	encounter _Issues_3
4	Client/customer refuse to pay GST	encounter _Issues_4
5	Company's cash flow is affected	encounter _Issues_5
6	Not sure which product/service is categorized as standard rated supply, zero rated supply or exempted supply	encounter _Issues_6

**Dependent Variable**

1	How aware you are regarding the GST implementation	Awareness about GST implementation
<b>Independent variables</b>		
2	Current taxation system for goods and service in our state made in the tax design and administration the systems at both central and state levels remain complex.	VAR00001
3	Uniformity of rates especially in the neighboring states helpful traders and service providers have to be benefited	VAR00002
4	The Government should rationalize and simplify the tax structure	VAR00003
5	To do business in India usually finds it difficult to comprehend the complex tax laws and operational modalities	VAR00004
6	GST improves the revenue growth to the state and country	VAR00005

7	Current duties causes effective tax rate to be high and the differences across states	VAR00006
8	GST reduces material cost and comparing with the sales tax	VAR00008
9	GST checks the tax evasion periodically at different stages of Purchase of goods and service	VAR00009
10	GST will assist in better conformity and revenue resilience	VAR00010
11	The service tax structure increases the overall cost for Consumers	VAR00011
12	GST approach will improve Rate of Tax, Refund Procedure, helps to improve accounting procedures.	VAR00012
13	GST will evade the cascading effect in Indirect tax regime.	VAR00013
14	GST will result in a simple, transparent and easy tax structure; merging all levies on goods and services into one GST.	VAR00014
15	GST will bring uniformity with only two tax rates, it results in a good administration of tax structure.	VAR00015
16	GST may broaden the tax base. It will increase tax collections due to wide coverage of goods and service.	VAR00016

As per the research objective of the paper the data were collected to identify that in preparing for GST, the main areas to be focused-on. Following hypothesis was developed:

H1(a)= the variables to be focused-on are significant in

preparing for GST.

For this purpose the data of the respondents were analysed with help of one sample t tests. The results of the test were provided in table-3 as under:

**Table-3: One sample t tests**

a. One-Sample Statistics						
	N	Mean	Std. Deviation	Std. Error Mean		
Training	148	2.7703	1.29937	.10681		
Establishment of GST team	148	2.5541	1.48591	.12214		
Human resource policy	148	2.5338	1.27996	.10521		
Computer system – software	148	2.2770	.89459	.07353		
Computer system– hardware	148	2.5541	1.47212	.12101		
Pricing	148	2.5473	1.27420	.10474		
b. One-Sample Test						
	Test Value = 2.5					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Training	2.530	147	.012	.27027	.0592	.4813
Establishment of GST team	.443	147	.659	.05405	-.1873	.2954
Human resource policy	.321	147	.749	.03378	-.1741	.2417
Computer system – software	-3.032	147	.003	-.22297	-.3683	-.0777
Computer system– hardware	.447	147	.656	.05405	-.1851	.2932
Pricing	.452	147	.652	.04730	-.1597	.2543

As per the result of the t test the null hypothesis is rejected and we can say that for that for two variables training and Computer system-Software, significant differences (p<0.05) were the two area in preparing for GST, and were the main areas to be focused-on.

As per the research objective of the paper the data were collected find that respondents were still encountered by any

of the following issues now. Following hypothesis was developed:

H1(b)= the variables of issues encountered are having significant impact.

For this purpose the data of the respondents were analysed with help of one sample t tests. The results of the test were provided in table-4 as under:

Table-4: One sample t tests

a. One-Sample Statistics						
	N	Mean	Std. Deviation	Std. Error Mean		
encounter_Issues_1	148	2.5541	1.48591	.12214		
encounter_Issues_2	148	2.5338	1.27996	.10521		
encounter_Issues_3	148	2.2770	.89459	.07353		
encounter_Issues_4	148	2.1081	.72969	.05998		
encounter_Issues_5	148	2.5270	1.49578	.12295		
encounter_Issues_6	148	2.6284	1.32110	.10859		
b. One-Sample Test						
	Test Value = 2.5					
				95% Confidence Interval of the Difference		
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
encounter_Issues_1	.443	147	.659	.05405	-.1873	.2954
encounter_Issues_2	.321	147	.749	.03378	-.1741	.2417
encounter_Issues_3	-3.032	147	.003	-.22297	-.3683	-.0777
encounter_Issues_4	-6.534	147	.000	-.39189	-.5104	-.2734
encounter_Issues_5	.220	147	.826	.02703	-.2160	.2700
encounter_Issues_6	1.182	147	.239	.12838	-.0862	.3430

As per the result of the t test the null hypothesis is rejected and we can say that for that for having problem to submit report to Authority and Client/customer refuse to pay GST significant differences ( $p < 0.05$ ) were found.

As per the objective (To measure awareness about implementation of the provisions under the GST law) the agreement of the respondents related with the various areas

are checked with the broader hypothesis. The following hypothesis was developed:

H1(c): The attributes have significant influence on the awareness about implementation of GST.

To identify key variables in multivariate regression analysis has been used with SPSS-19 software and results were shown in table-5 as under:

Table-5: Multiple regression analysis for awareness about GST

a. Descriptive Statistics			
	Mean	Std. Deviation	N
Awareness about GST implementation	2.8514	1.21423	148
VAR00007	3.9257	.91912	148
VAR00001	3.4392	1.65873	148
VAR00002	3.8041	1.12884	148
VAR00003	3.6081	1.17012	148
VAR00004	3.6689	1.18027	148
VAR00005	3.8649	.96643	148
VAR00006	3.0068	1.25896	148
VAR00008	3.4054	1.55111	148
VAR00009	4.1014	.71657	148
VAR00010	3.1892	1.29021	148
VAR00011	2.2770	.89459	148
VAR00013	3.3041	1.24353	148
VAR00014	4.1014	.71657	148
VAR00015	3.8581	.91108	148
VAR00016	2.3986	1.31315	148
b. Variables Entered/Removed <sup>a</sup>			
Model	Variables Entered	Variables Removed	Method
1	VAR00010	.	Stepwise (Criteria: Probability -of-F-to-enter $\leq$ .050, Probability-of-F-to-remove $\geq$ .100).
2	VAR00013	.	Stepwise (Criteria: Probability -of-F-to-enter $\leq$ .050, Probability-of-F-to-remove $\geq$ .100).
3	VAR00006	.	Stepwise (Criteria: Probability -of-F-to-enter $\leq$ .050, Probability-of-F-to-remove $\geq$ .100).
4	VAR00015	.	Stepwise (Criteria: Probability -of-F-to-enter $\leq$ .050, Probability-of-F-to-remove $\geq$ .100).
5	VAR00004	.	Stepwise (Criteria: Probability -of-F-to-enter $\leq$ .050, Probability-of-F-to-remove $\geq$ .100).

a. Dependent Variable: VAR00012

c. Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F	df1	df2	Sig. F Change
1	.665 <sup>a</sup>	.442	.439	.90985	.442	115.803	1	146	.000
2	.755 <sup>b</sup>	.569	.563	.80232	.127	42.759	1	145	.000
3	.774 <sup>c</sup>	.599	.590	.77708	.029	10.572	1	144	.001
4	.797 <sup>d</sup>	.635	.624	.74422	.036	13.998	1	143	.000
5	.804 <sup>c</sup>	.647	.634	.73439	.012	4.854	1	142	.029

e. Predictors: (Constant), VAR00010, VAR00013, VAR00006, VAR00015, VAR00004

a. ANOVA <sup>f</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
5	Regression	140.145	5	28.029	51.970	.000 <sup>e</sup>
	Residual	76.585	142	.539		
	Total	216.730	147			

e. Predictors: (Constant), VAR00010, VAR00013, VAR00006, VAR00015, VAR00004  
f. Dependent Variable: awareness about GST implementation

b. Coefficients <sup>a</sup>									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
5	(Constant)	-.578	.391		-1.480	.141			
	VAR00010	.382	.055	.406	6.923	.000	.665	.502	.345
	VAR00013	.303	.059	.310	5.135	.000	.638	.396	.256
	VAR00006	.224	.052	.232	4.325	.000	.388	.341	.216
	VAR00015	.248	.073	.186	3.382	.001	.387	.273	.169
	VAR00004	-.115	.052	-.112	-2.203	.029	-.144	-.182	-.110

a. Dependent Variable: awareness about GST implementation

Table-5 part b. (Variables Entered/Removed) has shown the variables entered (five i.e., VAR00010, VAR00013, VAR00006, VAR00015, VAR00004) into the regression equation for further analysis.

As per the result of the test the null hypothesis is rejected and in the final Regression model with 5 independent variables (VAR00010, VAR00013, VAR00006, VAR00015 and VAR00004) explains almost 63.4% of the variance of awareness about GST implementation. Also, the standard errors of the estimate has been reduced to .73439, which means that at 95% level, the margin of errors for any predicted value of accounting disclosure of Sustainable items can be calculated as  $\pm 1.4394044 (1.96 \times .73439)$ . The five regression coefficients, plus the constraints are significant at 0.05 levels. The impact of multi colinerarity in the 5 variables is substantial. They all have the tolerance value less than 0.93, indicating that only over 7% of the variance is accounted for by the other variables in the equation.

**ANOVA Analysis**

The ANOVA analysis provides the statistical test for overall model fit in terms of F Ratio. The total sum of squares (216.730) is the squared error that would accrue if the mean awareness about GST implementation has been used to predict the dependent variable. Using the values of VAR00010, VAR00013, VAR00006, VAR00015 and VAR00004 this errors can be reduced by 64.67% (140.145/216.730). This reduction is deemed statistically

significant with the F ratio of 51.970 and significance at level of 0.00e. With the above analysis it can be conclude that five variables i.e., VAR00010, VAR00013, VAR00006, VAR00015 and VAR00004 explains the awareness about GST implementation.

**Conclusion**

As per the objectives of paper the level of awareness towards GST among the small business owners in Rajasthan state, it was found that the main areas to be focused include Training and Computer software availability. Most of the respondents have predicted that issues like Client/customer refuse to pay GST and having problem to submit report to Authority will be increased. The Small business owners are also more interested in making and joining Training rather redressing for the grievances by using consumer protection law. Further most affected preparation to be GST ready has included the technicality and complicacy in the proposed GST model. Further multiple regression results revealed that 5 variables including GST improves the revenue growth to the state and country, The Government should rationalize and simplify the tax structure, GST will evade the cascading effect in Indirect tax regime, GST will assist in better conformity and revenue resilience, GST will bring uniformity with only two tax rates, it results in a good administration of tax structure shown the awareness of the GST amongst the small business owners. The finding of this study is consistent with the findings from previous studies found that awareness towards the implementation of GST was relatively low and moderate (Zakaria et al, 2015). On

top of average awareness regarding GST implementation, most of the respondents were also not willing to support and accept the implementation of GST.

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