

GST: A SWOC Analysis - Tear the String and Check of GST

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ABSTRACT

The present research is focusing on the SWOC or strength, weakness, opportunities and challenges of GST from its provenance stage to present situation. Previous research had demonstrated its strength, weakness, opportunities and challenges. However, these prior studies do not delineate the inner aspects of GST. This gap in the existing research should be adequately addressed to enhance the depth and scope of future research. So, this paper sheds light on SWOC analysis of GST by tearing the sting and check of GST. The present study is theoretical and empirical in nature. This paper is a technical document based on practical experience from various stakeholders involved in GST and various secondary sources such as Government reports, Case studies of Supreme Court and high courts, etc. are also amalgamated.

Keywords: *Good and Service Tax; SWOC Analysis; Fiscal Federalism.*

1.0 Introduction

The revolutionary taxation system was rolled out on the midnight of 1st July, 2017 in a ceremony held in the Central Hall of Parliament. At the stroke of the midnight hour today, together we shall ensure a pioneering future of the nation. It was a wider Strom in the Indirect Tax regime in India. The biggest ever tax reform comes into effect: GST (Goods and Service Tax). Our Honorable Prime Minister defined GST as “Good and Simple Tax”.

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As the dream of Sardar Vallabhbhai Patel 'ek bhārat – śreṣṭha Bhārat¹', come to true on these ways. During the NDA (National Democratic Alliance) government, the GST materialized. Through the presentation of the Constitution (122nd Amendment) Bill, 2014 on GST in the Parliament on 19th December, 2014, it was set in motion. The Bill swiftly passed through the Lok Sabha on 6th May, 2015 and the Rajya Sabha on 3rd August, 2016. Upon receiving the ratification of the Bill by over 50 per cent of the States, the Constitution (122nd Amendment) Bill, 2014 acquired the assent of the President on 8th September, 2016, transforming it into the Constitution (101st Amendment) Act, 2016.

This paved the way for the introduction of GST in India. Soon after, in Lok Sabha on 27th March 2017, the Central GST legislation – CGST bill, 2017, Integrated Goods and Services Tax Bill, 2017, Union Territory Goods and Services Tax Bill, 2017, and Goods and Services Tax (Compensation to States) Bill, 2017 made their entrance². The Lok Sabha swiftly passed the bill on 29th March, 2017, and with the President's assent on 12th April, 2017, the Bills were enacted. GST operates as a destination-based tax, meaning that goods/services are taxed based on their consumption location rather than their origin. Therefore, the state where consumption occurs holds the authority to collect GST. The introduction of GST aims to address the numerous deficiencies in the current value-added taxation system. It subsumes various Central and State Indirect taxes.

In addition to the concept of "One nation, one Tax," the role of economic growth is also of utmost importance. The question that arises is whether GST revenue bolsters economic growth. Just as every individual possesses their own unique strengths, weaknesses, and approach to opportunities and challenges, GST also has its own set. This paper delves into a detailed study of the strengths, weaknesses, opportunities, and challenges of GST. However, while emphasizing "One nation, one tax," it is essential to also uphold the mantra of "Unity in Diversity."

2.0 Review of Literature and Need of the Study

The present review is based on to collect past studies conducted on the topic SWOC analysis only³. Not that much good reviews are made under GST SWOC analysis. The present paper had gone through the detailed examination of SWOC or SWOT analysis. Anbarasi & Rakshitha (2015) explored "GST in India: A SWOT Analysis," delving into the essence, functionality, and SWOT analysis of GST. Benefits encompass effortless input tax credit and a crystal-clear tax framework. Drawbacks encompass bewilderment stemming from abrupt implementation and a dearth of cutting-edge technology. GST unlocks opportunities for lightened tax load, enhanced international market competitiveness, and diminished corruption.

Challenges include the dilemmas of revenue distribution among states and the conflict between central and state benefits. Devi (2016) explores India's tax history and provides a comprehensive SWOT analysis of GST. The strengths highlighted include the elimination of tax cascading, while the weaknesses focus on state funding and the need for technological upgrades. Promising opportunities include a unified tax system and reduced corruption. However, challenges involve the GST compensation cess and concerns about the fairness in the formation of the Goods and Services Tax Council.

Holla, (2017) emphasized the power of substituting multiple indirect taxes for a consolidated market. The transition from 'origin-based' to 'destination-based' taxation stood out as a glaring flaw. He also delved into possibilities such as eradicating tax cascading and obstacles like ascertaining the GST rate and resolving inter-state conflicts. After implementing GST, Chawla, (2017) attempted to view his aspects in his topic "SWOT Analysis of GST Implementation in India and its Effect". The paper aims to understand the concept of GST, its advantages and disadvantages, and a SWOT analysis of GST. The Strengths of the GST are dropping of the cascading effect of tax and the dual GST system. In the weakness side even though, different taxes are subsumed in GST certain taxes like electricity, alcohol are outside its ambit.

The GST will reduce the transaction cost and waste of scarce resources; it is one of the Opportunities of GST. At the end, the main threat is the politicians and political parties used GST as a political tool. Vedant & Joshi (2018) discusses the SWOT analysis of GST. Notable strengths include the concept of federalism through CGST and SGST, reduction of paper work and limitation of bureaucratic interference. Disadvantages include the potential impact on GDP and the taxation of certain items such as cryptocurrencies. Opportunities include integration of national and international markets, standardization and improved ease of doing business (Deshmukh *et al.*, 2022). Threats include trade regulations and challenges to income tax credits due to delays and delays for businesses of all sizes.

Sharma *et al.*, (2018) concisely delves into the history, traits, and SWOT analysis of GST. Notable strengths encompass slashing inflation and cutting compliance costs, while weaknesses entail archaic software and shortages in personnel. Opportunities span employment boost and tax neutrality in exports, along with reaping the advantages of the Make in India campaign. Nonetheless, threats loom in the form of compensation cess hampering state finances and adverse consequences on the banking sector.

Surbhi (2019), assesses the strength, weakness, potential, and perils of GST, proposing solutions. Uniform taxation and accountability bolster its might, but system loopholes undermine government revenue. Resistance from service sectors weakens it,

while centralized GST registration and corruption curtailment present opportunities. The hurdles of state implementation and political intricacies are also acknowledged.

Swetha (2019), suggests that GST will greatly benefit corporate profits by facilitating the smooth transfer of taxes paid on goods and services, thereby lowering expenses. Pravin & Sachin (2021) wrap up by emphasizing major hurdles such as tax administration, infrastructure, and taxation ceilings. They also underscore pivotal prospects like curbing corruption and eradicating tax duplication. Hamid (2023) explored the “SWOT Analysis of Indirect Tax System: From the Perspectives of the Lower Income Group in Malaysia.” The findings unveiled the insufficiency of Malaysia’s indirect tax system in terms of public trust, certainty, simplicity, government revenue adequacy, and tax administration effectiveness.

In this treasure trove of knowledge, unearthed the most pertinent and fitting articles on SWOT or SWOC Analysis. Though the field is still uncharted, this collection is a rich tapestry of invaluable insights. Investigating into the literature review section, it dissects and scrutinize every author’s expedition into the realm of Strengths, Weaknesses, Opportunities, and challenges.

3.0 Statement of the Problem

Similar to individuals having their unique strengths, weaknesses, opportunities, and threats, the Goods and Services Tax (GST) exhibits its own set of these factors. As it marks a significant milestone in indirect taxation, the GST law has evolved from its inception to 2023. There have been significant modifications to GST from its origin to the present. As quoted above only limited past studies are exclusively conducted in the SWOC analysis of GST that lacks technical and practical aspects under study. The existing literature review reveals a lack of comprehensive SWOC analysis on GST, prompting this paper’s focus on an exhaustive examination of its strengths, weaknesses, opportunities, and challenges. The paper adopts a thorough approach to dissect and assess these aspects of GST.

4.0 Objectives of the Study

- To understand the meaning of Tax, its types, history and constitutional provisions.
- To understand the meaning and concept of GST and its constitutional Provisions.
- To explore in-depth analysis of Strength, Weakness, Opportunities and Threats of GST.

5.0 Limitation of the Study

GST in India has undergone numerous changes and improvements since its implementation on July 1, 2017. Given the inherent uncertainty of the future, it is anticipated that further evolutions and reforms in the GST regime will take place in the days to come. Therefore, the scope of our present study encompasses the period from 1st July 2017 to 31st August 31st 2023⁴.

6.0 Data Base and Research Methodology

This research relies on both primary and secondary data sources. The primary data were collected from professionals such as Chartered Accountants, Cost Accountants, tax professionals, and academicians. These respondents provided valuable insights based on their expertise and practical experience. The secondary data were obtained from published sources, including reports and data released by the Central and State governments, as well as publications from various professional bodies and institutions. These secondary sources offer comprehensive information and statistical data necessary to support and validate the findings of this research. In addition to these sources, the study also reviewed academic journals, books, and online databases to gather relevant literature and contextual information. This combination of primary and secondary data ensures a robust and well-rounded analysis, enhancing the reliability and validity of the research outcomes.

7.0 Meaning of Tax, Types, History and Constitutional Provisions

The definition of Tax is given by Honorable Supreme court in different cases. The constitutional bench of Supreme Court in its judgement *The Commissioner, Hindu Religious Endowments, Madras vs. Sri Lakshmindra Thirtha Swamiar of Sri Shirpur Mutt*. Judgment dated 16th April 1954, has made following observations: “A neat definition of what “tax” means has been given by Latham C. J. of the High Court of Australia, in *Matthews V. Chicory Marketing Board* (1). A tax”, according to the learned Chief Justice, “is a compulsory exaction of money by public authority for public purposes enforceable by law and is not payment for services rendered⁵” (Supreme Court of India, 1954).

The tax is mainly divided into two namely Direct tax and Indirect tax. Tax which is directly paid by the tax payers is called Direct Tax. This tax is levied on income or profit. It is progressive in nature which means when high rate of tax for the people having higher ability to pay. Also, we cannot shift the burden of tax to another person. Income tax, corporate tax are the examples of Direct Tax in India. On the other hand, indirect tax

is not directly paid by the tax payers. Normally it is levied on Goods or services. It is regressive in nature which means, all the consumers equally bear the burden, irrespective of their ability to pay. Here one can shift the burden to another person. Customs and GST are major indirect taxes in India. Table 1 presents a brief history of indirect taxes.

Table 1: History of Indirect Tax - A Brief

Year	Event
1935	Govt. of India Act, 1935 made tax on sales of goods a provincial subject
1939	State of Madras Introduced Sales Tax in India
1941	Sales tax introduced in the State of Punjab; other states follow in later years
1974	LK Jha Committee suggests introduction of value added tax (VAT) in India
1986	For selected commodities MODVAT or modified VAT was introduced
1991	Recommendation of Raja Chelliah Committee on VAT
1994	Service tax introduced in India
1999	Centre announces decision to introduce VAT in India.
2002	CENVAT or introduced on all commodities at central level
2003	VAT introduced in first Indian State of Haryana
2005	VAT in 24 States/UTs including Punjab, Chandigarh, HP, J&K and Delhi.
2006	VAT implemented in 5 more States including Rajasthan.
2006-07	Proposal for GST first mooted in the Budget Speech for the financial year. Negotiation with States started began soon after
2008	Empowered Committee of State Finance Ministers (EC) engaged
2009	EC released its First Discussion Paper
2011	Constitution (115 th Amendment) Bill, 2011 to introduced in parliament to incorporate enabling provisions.
August 2013	Parliamentary Standing Committee submitted its report. Recommendations of Standing Committee incorporated in the Bill
Sept. 2013	Revised Bill sent to EC for consideration
March 2014	Incorporating recommendations of EC another revised Bill sent to EC
Dec. 2014	Constitution Amendment Bill introduced in Lok Sabha
May 5, 2014	Lok Sabha passes Constitution Amendment Bill for GST
Aug. 2015	Congress insists on capping GST rate at 18% and specified in the Constitution amendment Bill
July 2016	Centre and states agree against capping GST rate in the Constitution amendment Bill.
August 2016	Centre to move modified Constitution Amendment bill in Rajya Sabha.
Sept. 2016	Constitutional changes made vide 101 st Amendment come into force. GST council created, first GST council meeting.
May 2017	GST council recommends all the rules
1 st July 2017	GST Launched

Source: <https://www.hindustantimes.com/india-news/indirect-tax-reforms-in-india-a-chronology/story-bZAMdm49JkVzzCr7iJOFkL.html>

The Constitution of India is the supreme law of India. It defines the framework within which all the bodies in India are functioned. There are various Articles in Indian Constitution. Article 246⁶ of the Indian Constitution, lays down three types of lists and distributes legislative powers including taxation, between the Parliament of India and the State Legislatures. It lays down the power to make laws based on three List. They are List I (Union List), List II (State List) and List III (Concurrent List). Article 265⁷ lays down that “No tax shall be levied or collected except by authority of law”. They are various articles that tells and describes the taxation provision.

7.1 GST and its constitutional provisions

As per Article 366(12A)⁸ “Goods and services tax” means any tax on supply of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption. Goods and service tax means a tax on supply of goods or services or both except some of goods which are exempted under this law. It is a multi-staged and destination-based tax that replaces multiple indirect taxes. The proposed dual GST envisages taxation of the same taxable event, i.e., supply of goods and services, simultaneously by both the Centre and the States.

Table 2: Taxes Subsumed in GST

Central Taxes Subsumed in GST	State Taxes Subsumed in GST
Central Excise Duty	State VAT
Central Sales Tax	Tax on lottery, betting and gambling
Duties of Excise (Medicinal and Toilet Preparations)	Purchase Tax
Additional Duties of Excise (Goods of Special Importance)	Luxury Tax
Additional Duties of Excise (Textiles and Textile Products)	Entry Tax (All forms)
Additional Duties of Customs (commonly known as CVD)	Entertainment Tax (except those levied by the local bodies)
Special Additional Duty of Customs (SAD)	Taxes on advertisements
Service Tax	State cesses and surcharges insofar as they relate to supply of goods or services.
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Source: <https://resource.cdn.icai.org/67081bos54079-cp1.pdf> and author's compilation

Therefore, both Centre and States will be empowered to levy GST across the value chain from the stage of manufacture to consumption. The framework of GST in India is having several features. Such as Dual GST i.e., both central and state government empowered to collect the tax. It consists of CGST, SGST, UTGST and IGST.

Table 3: Constitutional Provisions of GST

Article	Issue
Insertion of Article 246A	Gave power to the Parliament & State Legislatures to make laws on GST levied by Union & States. Parliament has exclusive power to legislate when supply is in the course of inter-state trade or commerce (Government of India (2022)).
Amendment of Article 248	Consequential amendment in view of insertion of Article 246A.
Amendment to Article 249	Consequential amendment in view of insertion of Article 246A
Amendment to Article 250	Consequential amendment in view of insertion of Article 246A
Amendment to Article 268	Omission of power of Central Government to levy duty of excise on medicinal and toilet preparations.
Omission of Article 268A	Omission of power of Central Government to levy taxes on services as tax on services has been brought under GST.
Amendment of Article 269	Consequential amendment in view of insertion of Article 269A. Article 269 provides for the taxes levied and collected by the Union but assigned to States.
Insertion of Article 269A	It provides for GST on supplies in the course of inter-state trade or commerce levied & collected by Central Government and apportion of such tax between Union & States in the manner provided by Parliament by law on the recommendations of GST Council. It also provides for devising the principles for determining place of supply and when a supply takes place in the course of inter-state trade or commerce.
Amendment to Article 270	The amendment provides for distribution of GST levied and collected by the Central Government.
Amendment to Article 271	The amendment restricts the power of Parliament to impose surcharge on the goods & services on which GST is levied.
Insertion of Article 279A	Goods and Service Tax Council
Amendment of Article 286	This is a consequential amendment.
Amendment of Article 366	This amendment provides for definition of “Goods & Services Tax”, ‘Services’ & ‘States’. ‘GST’ means any tax on supply of goods or services or both except on the supply of the alcoholic liquor for human consumption”. ‘Services’ means anything other than goods.
Amendment of Article 368	Insertion of Article 279A (GST Council) in clause (a) of Proviso to Article 368(2). Thus, any modification in GST Council shall require the ratification by the legislatures of one half of the states.
Amendment of Sixth Schedule.	Empowers District Council for an autonomous district to levy and collect taxes on entertainment and amusements within such districts.
Amendment of Seventh Schedule	Consequential amendments in the Union List/State List Entries.
Section 18 of the Constitutional (101st Amendment) Act, 2016	It provides for mandatory compensation to states for 5 years for loss of revenue on account of introduction of GST.

	This Act deleted the provision for applicability of 1% additional tax on inter-state transactions.
Section 19 of the Constitutional (101st Amendment) Act, 2016	This section provides a timeframe of 1 year within which subsuming of different indirect taxes into GST would take place and enable the Competent legislature to amend or repeal their existing laws.
Section 20 of the Constitutional (101st Amendment) Act, 2016	This section provides power to the President to remove difficulties within a period of 3 years.

Source: Authors own compilation

All the goods are classified in Harmonized System of Nomenclature (HSN) basis. One of the main features of GST is it a destination-based consumption taxation as against the present principle of origin-based taxation. There are several central and state taxes that are subsumed⁹ in GST (Table 2).

The Constitution of India empowers the Central and State government to frame laws based on the List specified in the Seventh Schedule. So, power to levy and collect taxes whether, direct and Indirect tax emerges from the Constitution. It is clear that the seventh schedule to Article 246 enumerates the Union list, State list and Concurrent list. So, it needs a constitutional amendment to enact the new law GST. Let us understand a brief of Constitutional amendments of GST¹⁰ (Table 3).

8.0 SWOC Analysis on GST

SWOC empowers individuals and organizations to unearth their Advantages (strengths), Disadvantages (weaknesses), Fortuitous Situations (opportunities), and Troubles (challenges). Advantages grant a competitive edge, while disadvantages necessitate unvarnished scrutiny. Fortuitous situations are ripe for exploitation, and Troubles, despite their existence, can metamorphose into opportunities. The implementation of GST, effective from July 1, 2017, has encountered initial obstacles, triggering government initiatives for taxpayer succor. This study delves into the multidimensional evaluation of GST, unravelling insights for taxpayers' enlightenment. It implores the government to redress weaknesses and confront challenges while acknowledging the system's strengths and national prospects.

9.0 Strength of GST

Following are major strength of the Goods and Services tax: broad-gauge manner:

(a) One Nation One Tax: GST personifies the visionary dream of Sardar Vallabhbhai Patel, encapsulating the idea of "One Nation, One Tax." It harmonizes an array of

varied indirect taxes into a solitary GST, which applies to a vast majority of commodities and services, nurturing a sense of national unity (Press Information Bureau, 2022).

- (b) **Registration¹¹:** Before GST, numerous indirect taxes existed, requiring taxpayers to individually register on separate portals to file their returns. For instance, when goods were transferred within a state, one had to obtain state VAT registration in the respective state. Conversely, when goods were transferred outside the state, CENVAT had to be paid. Service providers needed service tax registration. Consequently, businesses offering goods and services had to obtain multiple registrations. However, the implementation of GST revolutionized this process, introducing a unified registration system¹². Now, regardless of the nature of goods or services, or whether they are within or outside the state, registration can be obtained through a single platform.
- (c) **For Professionals:** Tax experts, like Chartered Accountants and Tax Consultants¹³, once necessitated mastery in various indirect taxes. However, with the advent of GST, their proficiency is now concentrated solely on GST, thus simplifying their function and enriching their advantages.
- (d) **Ease of Doing Business (EoDB):** GST supports India's "Make in India"¹⁴ initiative by promoting Ease of Doing Business. It aligns with the World Bank's EoDB index, ensuring equitable distribution of goods and harmonizing tax laws, procedures, and rates across the nation, facilitating smoother business operations (Jain, 2020).
- (e) **Eliminate Cascading Effect¹⁵:** GST's key advantage is eliminating the cascading tax effect, where goods are taxed at every production stage, burdening the end consumer. (CBIC, 2019). This approach results in successive taxes, leading to inflated prices and inflation. For instance, consider a car's production and sale: manufacturers pay Excise duty and Central sales tax. These taxes compound as the car moves through the distribution chain, raising its price. Under GST, the Input Tax Credit system replaces this. Each stage of production benefits from tax credit, reducing the tax burden on the final consumer and preventing price inflation. This change streamlines the taxation process, promotes fairness, and contributes to a more stable economy.
- (f) **Input Tax Credit:** The concept of seamless credit flow or Input Tax Credit (ITC)¹⁶ is closely related to the earlier point. ITC signifies that if the tax paid on purchases exceeds the tax on sales, no additional payment is required to the government as the amount was already paid during purchase. Conversely, if the tax on sales is higher than on purchases, the balance amount is settled by using the tax paid during purchase. This can be illustrated in a hypothetical scenario.

Table 4: Before GST

Particular	Manufacturer A	Car dealer B	Car dealer C	Car dealer D	Total
Place	Kerala	Tamilnadu	Karnataka	Delhi	
Event	A, a car manufacturer sells car to B of Tamilnadu	B, sells car to C of Karnataka	C, sells the car to D of Delhi	D, sells the car to End customer	
Selling Price	5000.00	7000.00	9000.00	13000.00	
Excise Duty@ 12.5%	625.00	NA	NA	NA	
CST @ 2%	112.5	NA	180.00	NA	
VAT @ 5.5%	NA	385.00	NA	715.00	
Selling Price (Including Tax)	5737.5	7385.00	9180.00	13715.00	
Credit Available	0	0	385.00	0	
Total Tax Paid	737.50	385.00	0.00	715	1837.50

Source: Authors own calculation

Table 5: After GST

Particular	Manufacturer A	Car dealer B	Car dealer C	Car dealer D	Total
Place	Kerala	Tamilnadu	Karnataka	Delhi	
Event	A manufacturer the car and sale the Car to B of Tamilnadu	B sale the car to C of Karnataka	C sale the car to D of Delhi	D sale the car to End customer	
Selling Price	5000.00	7000.00	9000.00	13000.00	
GST @ 18%	600.00	840.00	1080.00	14560.00	
Selling Price (Including Tax)	5600.00	7840.00	10080.00	14560.00	
Credit Available	0.00	600	840.00	1080.00	
Total tax Paid	600.00	240.00	240.00	480.00	1560.00

Note: The raw materials purchased by the Car manufacturer are not considered for this situation.

Source: Authors own calculation

Tables 4 and 5 explain the scenario with respect to the availability of credit or Input tax credit, along with the cascading effect of tax. Normally we cannot set off the Central sales tax with the State sales tax (VAT), but under GST regime it can be possible as we can consider it as a greater advantage in the Tax history also.

- (g) Reduce Compliance Cost¹⁷: An additional strength of GST is the reduced compliance cost. Prior to GST, numerous indirect taxes demanded investments in manpower, consultancy fees, and setups. GST simplifies this, providing tools for easier return

filing and data upload. Such facilities curb unnecessary expenses for taxpayers, making return filing more manageable and cost-effective than in the pre-GST era.

- (h) **Boost the Export¹⁸:** Export, a catalyst for economic development, is significantly influenced by GST. The Foreign Trade Policy (FTP) 2015-2020 will need adjustments to align with the GST framework. GST treats exports as ‘zero rated supply,’ enhancing global competitiveness. The simplified export procedure, devoid of excessive paperwork and departmental intervention, bolsters exports, contributing to economic growth (Singhal *et al.*, 2022).
- (i) **Tackle Corruption:** Human resources, from tax officers to various officials, play a pivotal role in implementing GST. A notable advantage of GST is its capacity to combat corruption. Previously, proceedings were initiated by various officers, allowing potential corruption. The officers held authority to waive or reduce taxes, fees, and penalties, contributing to corruption¹⁹. However, with GST’s implementation, a centralized system automates processes. For instance, non-filing of GSTR returns for six months triggers automated suspension and notice generation. Officers no longer possess discretion to alter tax liabilities or fines, minimizing corruption opportunities.
- (j) **Federal Convergence²⁰:** The emergence of the “GST Council” as a constitutional entity in the GST law is noteworthy. Comprising representatives from both Central and State governments, it provides a unified platform for diverse ideas, enriching India’s federal framework. While subject to debate, the presence of this council seems to reflect a consideration of the federal concept during the law’s drafting.
- (k) **Unified Turnover Limit²¹:** Under GST, the turnover limit is set at 20 lakhs or 40 lakhs, depending on the case. However, pre-GST, VAT registration limits varied across states. For instance, Karnataka’s VAT limit was 7.5 lakhs, while Kerala’s was 10 lakhs. This inconsistency in turnover limits for registration created ambiguity.
- (l) **Antiprofitteering provisions:** To protect consumers’ interests and ensure that businesses pass on the benefits of lower tax rates and input tax credits to the ultimate consumers, the GST statute includes an anti-profitteering clause. Although it is a welfare measure, it was enacted as a taxing statute. Section 171 of the CGST Act deals with antiprofitteering provisions. The Central Government established the National Anti-profitteering Authority (NAA) to investigate whether companies have passed on the benefits of higher input tax credits or lower tax rates to customers through equivalent price reductions.
- (m) **Other Provisions:** In addition to the aforementioned strengths, there are other provisions that distinguish the new taxation system from the old one. For instance, the Reverse Charge Mechanism (RCM) shifts the liability to pay tax from the supplier to

the recipient of the goods or services for notified categories of supply. Another unique feature of GST is the e-way bill system, which ensures that products being transported comply with GST regulations. It is a useful instrument for monitoring the flow of goods and preventing tax evasion. Section 138 deals with “Information to be furnished prior to commencement of movement of goods and generation of e-way bill.” At its 35th meeting, the GST Council resolved to introduce an electronic invoicing system for certain groups of people, primarily large enterprises. As a result, this system has now been extended to include small and mid-sized businesses as well.

10.0 Weakness of GST

Following are the weakness of GST. This weakness shall be converted to opportunities or as its advantage.

- (a) Lack of preparedness²²: Lack of preparedness during GST implementation led to confusion among taxpayers, experts, and government officials. The introduction of GST without adequate foresight resulted in chaos and uncertainty.
- (b) Recurrent Change in GST Law: A significant drawback of GST is the frequent alterations in the law. Numerous changes have been introduced, causing confusion and negative consequences for taxpayers. For instance, the latest GST council meeting on August 31, 2023, marked the 51st such meeting, recommending numerous amendments within a short span of time. While modifications are permissible, the high frequency of changes within a year raises concerns about stability and predictability.
- (c) GST Loopholes: GST demonstrates various vulnerabilities that result in revenue leakage for the government. For instance, in the context of education services, as defined under Entry 66 and corresponding GST rates (as per Notification No. 11/2017-Central Tax (Rate), Notification No. 11/2017-Central Tax (Rate), and Notification No. 12/2017-Central Tax (Rate)²³, all dated 28.06.2017 and subsequent amendments), non-educational services should be taxable under GST (Department of Revenue. (2017a, b)). However, the education sector’s implementation of GST is riddled with multiple loopholes that significantly contribute to revenue leakage, undermining the government’s revenue collection efforts.
- (d) Fiscal Federalism²⁴: While initially seen as a strength, the implementation of GST has raised concerns about its impact on fiscal federalism. Federalism is a crucial constitutional tenet gaining prominence. The Supreme Court’s recent ruling on the GST council²⁵, led by Justice Dhananjaya Y. Chandrachud, emphasized that the council’s recommendations hold persuasive value, aligning with the GST regime’s aim to nurture cooperative federalism and unity among constituent units. States can

voice dissent with the Centre's decisions within India's federal framework. The GST Council is more than an entity for indirect tax; it's a key player in promoting federalism and democracy. Notably, the judgment's insights are evident in Paragraphs 46, 48, and 54 of the ruling (Supreme Court of India, 2022).

- (e) **Destination bases Tax:** Indirect taxes are either origin-based, levied where goods are produced, or destination-based, imposed where they're consumed. GST is a destination-based, consumption-oriented tax. The state collecting tax depends on consumption. Destination-based taxation prioritizes revenue for consuming states over producing ones. States with larger consumer bases are anticipated to profit more from GST in contrast to states with larger production bases²⁶. This leads to revenue loss to producer state.
- (f) **GST Compensation:** The Goods and Services Tax (Compensation to States) Bill, 2017 was introduced in the Lok Sabha and passed on March 29, 2017. With the President's assent received on April 12, 2017, the bill was enacted as the Goods and Services Tax (Compensation to States) Act, 2017, under the Constitution (101st) Amendment Act, 2016 (Ministry of Law and Justice, 2017). According to Section 18²⁷ of the Constitution (101st) Amendment Act, 2016, the Parliament is mandated to provide compensation to states for revenue losses due to Goods and Services Tax implementation for five years from its enactment, based on recommendations from the GST Council. However, the provided compensation has not been sufficient to cover the states' losses, potentially affecting their fiscal stability²⁸ (Budget of India for 2023-24 (n.d.)).
- (g) **Indirect Tax Exclusion:** Another weakness of GST lies in the exclusion of numerous other indirect taxes. Customs duty, stamp duty, vehicle tax, and excise on liquor, among others, remain outside the scope of GST. Additionally, certain goods, such as liquor and electricity, are also exempt from GST. This fragmented approach hinders the goal of complete tax integration and simplification.
- (h) **Ambiguities in GST Law²⁹:** Within GST law, numerous ambiguities persist, left unresolved by the government. These uncertainties create challenges for both taxpayers and tax officers, leading to complications. Various aspects of GST, like input tax credit for works contracts and residential housing tax rates, remain plagued by these uncertainties, requiring comprehensive clarifications for smooth implementation.
- (i) **Lack of Consensus³⁰:** Tax officers hold a pivotal role in GST implementation, overseeing registration to registration cancellation. However, inadequate training on GST laws and technological updates is a significant weakness. Many officers lack expertise in GST law and struggle with technological advancements. Officers are

categorized as Central GST and State GST officers, leading to jurisdictional conflicts and a lack of coordination. This lack of consensus between central and state authorities hampers efficiency and effectiveness in GST administration.

- (j) **Unaddressed Areas:** Numerous financial institutions, including cooperative societies registered as Primary Agricultural Credit Societies (PACS)³¹, function similarly to banks across various states. While registered under cooperative society's acts, these entities offer banking services, creating ambiguity about GST applicability. For example, many Kerala cooperative societies exempt taxes on services, except as defined in the act. The government's lack of clarity in this context leads to potential revenue loss and operational uncertainties for such institutions.
- (k) **ITC:** The challenge encountered by taxpayers primarily pertains to the availability of Input Tax Credit (ITC), a central argument in favor of GST. However, the practical realization of this benefit often falls short. For instance, when a supplier neglects to report invoices in their GSTR-1 for a specific period, the purchaser is unable to claim the associated input tax credit. This issue significantly impacts cash flow within businesses. Initially, during GST's inception, suppliers frequently filed GSTR-3B to avoid late fees while postponing GSTR-1 submissions. This practice further hindered input credit for purchasers. In response, the government introduced a mechanism: if GSTR-1 remains pending for a period, the subsequent month's filing of both GSTR-1 and GSTR-3B becomes restricted. This measure aims to ensure accurate and timely return submissions for all parties involved.
- (l) **NAAAR:** The establishment of a National Appellate Authority for Advance Ruling³², as outlined in Section 104 of the Finance (No.2) Act, 2019 and Section 95(a) of the CGST Act, 2017, remains pending. Although the term "National Appellate Authority" has been defined, and new sections 101A, 101B, and 101C have been added by Section 105 of the Finance (No.2) Act, 2019 after Section 101 of the CGST Act, 2017, the government is yet to form this body.

11.0 Opportunities of GST

Opportunities in SWOT result from the existing strengths and weaknesses, along with any external initiatives that will put in a stronger competitive position. For better understanding of the opportunities of the GST, it is briefed in the following points.

- (a) **Centralized Registration:** Implementing a centralized approach to registration and compliance simplifies taxpayers' processes, enabling them to manage returns and submissions through a unified platform. Under GST, taxpayers can conveniently handle both registration and return filing within a single platform. This stands in

contrast to the pre-GST era, where separate registrations were required for each individual indirect tax.

- (b) **Boosting Economic Growth³³:** A significant advantage for the Indian economy lies in the potential to accelerate economic growth. GST facilitates this by dismantling obstacles to inter-state trade and fostering investment. The consolidation of taxes benefits all stakeholders: businesses, industries, governments, and citizens. By reducing the cost of goods and services, stimulating the economy, and enhancing global competitiveness, GST contributes to economic advancement (GST to Boost India's Export Growth, Says Sitharaman, 2017).
- (c) **Technological Advancement:** GST has brought about a significant technological overhaul. Contrasting with the pre-GST era, the system now offers enhanced transparency in filing and improved facilities. Notably, GST officers' authority in making decisions on notices and fine waivers has been curtailed. This environment presents a ripe opportunity for utilizing technology to bolster system integrity and foster greater honesty.
- (d) **Enhanced Revenue Generation:** GST implementation has resulted in consistent revenue growth for the government. In comparison to previous systems like VAT and other indirect taxes, GST has yielded relatively higher revenue. A recent Ministry of Finance report reveals a significant achievement, with Rs 1,60,122 crore gross GST revenue collected in March 2023. This figure stands as the second-highest collection ever, surpassed only by the collection in April 2022 (Press Information Bureau, 2023).

12.0 Challenges of GST

GST brought a significant landscape to the indirect taxation history of India from its independence. Above the paper gone through strength, weakness and opportunities of GST. At the edge, the paper comes across the challenges or encounter of GST. These challenges shall be transmuted to opportunities.

- (a) **IGST Share:** India opted for a dual GST model comprising Central GST and State GST. Additionally, the Central Government imposes Integrated GST (IGST) on interstate transactions. This differs from the previous system where a state interacted with only one government for tax collection. However, with IGST, states face greater complexities in collecting taxes owed to them, as direct collection from the Centre becomes restricted.
- (b) **Technological Glitch³⁴:** The GST portal serves as the technological backbone, supporting activities like registration, return filing, tax payments, and IGST settlements. However, numerous challenges persist for taxpayers and experts in

dealing with the GST website, posing a significant hurdle for the effective implementation of GST.

- (c) Comprehensive training is essential for tax administration staff at both central and state levels due to GST's distinct nature. Many officers lack familiarity with legislative and technological aspects. Ensuring thorough training remains a significant challenge.
- (d) Tax Disputes Authority: GST is a comprehensive system that encompasses various indirect taxes. Despite enactment with consent from states, the absence of a unified legal procedure for disputes and litigations remains a challenge. Emerging challenges from different states regarding dispute resolution underscore the need for a Tax Disputes Authority framework. This challenge also poses potential risks to the judicial system.
- (e) GST Rates³⁵: Government faces a challenge in determining GST rates. Bias and inadequate preparation result in hardships for taxpayers. Frequent changes in rates also confuse taxpayers due to the lack of foresight.
- (f) Impact on Different Sectors: GST has posed challenges across various sectors, proving unfavorable for industries such as Banking, Real Estate, IT, ITES, and Telecom. In comparison to the pre-GST era, tax rates have notably surged under GST. This shift has presented significant challenges for both regular customers and the mentioned sectors.
- (g) Lack of GST Awareness³⁶: Despite its inception on July 1, 2017, a significant duration has passed, yet many regular businesspersons, taxpayers, and customers remain unfamiliar with GST. Addressing this challenge, the government should undertake an awareness campaign to ensure a fundamental understanding of GST principles.
- (h) High Level of GST Litigation³⁷: The prevalence of extensive litigation and disputes within the realm of GST poses a significant challenge. Ambiguities in the statute's interpretation, coupled with a lack of clarity and intricate legal complexities, contribute to this issue. The government's failure to address vagueness in the GST law compounds the problem. The absence of a functional litigation forum at both state and national levels adds to the challenge. Further, inconsistencies in decisions by State-level Advance Ruling Authorities (AARs) regarding the classification of goods and their corresponding tax brackets only exacerbate the situation.
- (i) RNR³⁸: The Revenue Neutral Rate (RNR) system is pivotal for the success of the Goods and Services Tax (GST) regime. It ensures that government revenue remains consistent even with the introduction of tax credits, contrasting the existing system that might lead to revenue disparities. The Council was informed that GST was still not delivering enough revenues — with the aggregate tax rate close to 12% rather than the 15.5% revenue-neutral rate envisaged originally, “knowingly or unknowingly” due

to rate cuts on some items between 2017 and 2021 (Reform reluctance: On the 49th GST council meeting, 2023).

13.0 Suggestions³⁹

Though the paper had extensively gone through the strengths, weaknesses, opportunities and challenges to GST, the suggestions are farmed based on the extensive analysis of weakness and challenges of GST. It should be strictly addressed to the government (both central and state), so they can take imperative actions. By bridging together, it will benefit the various stakeholders like government, business, academicians and others.

- 1) IT Infrastructure: Enhancing GST administration requires robust IT infrastructure and improved dispute resolution mechanisms. Specialized technological operators should be stationed across India, organized by state-based zones.
- 2) Educate on GST: Government must train GST officers, both central and state, and conduct awareness campaigns and workshops for taxpayers.
- 3) Fostering state cooperation is pivotal, revisiting Fiscal and Cooperative Federalism concepts. Balance revenue sharing between states and the Centre, while reconsidering Destination and Origin based tax for equilibrium.
- 4) RNR: Maintaining Revenue Neutrality is critical. Coordinate GST rates without affecting RNR, considering essential goods and diverse income levels.
- 5) Redressal Authority: Anticipating future disputes, establish a National Appellate Authority for Advance Ruling, with a composition including top judges, technical experts, and state representatives. Regarding its composition, based on the study it proposes⁴⁰, a chairperson who is a senior-most judge of the Supreme Court, joined by 3 judges from different high courts. Add a technical member from the Indian Revenue Service (IRS), one from Group a service, and state representatives at the commissioner level. Also, include technical members from institutes like ICAI, ICMAI, ICSI, and significant national and state bodies.
- 6) Enhance transparency, streamlining unnecessary procedural aspects, and optimizing tax collection efficiency.
- 7) Address the complexity of Input Tax Credit (ITC) claims. Modify ITC rules, provide clear guidelines, and simplify the claiming process for eligible and ineligible claims.
- 8) Streamline summons issuance by GST authorities to executives, standardizing procedures, cross-empowering central and state authorities for investigations and audits. And Tax administrators could enhance public acceptance by understanding the relationship between good tax policy and public behavior (Hamid, 2023).

14.0 Conclusion

The GST has thoroughly permeated the minds of people in our country, unlike any other indirect taxes. In conclusion, the introduction of the Goods and Services Tax (GST) has revolutionized India's indirect tax system. The GST boasts numerous advantages, including a streamlined tax structure, amplified tax revenue collection, and eradication of tax cascading. However, the implementation of the GST has encountered challenges such as technical glitches, compliance difficulties for small businesses, and inconsistencies in tax rates among different states.

The GST possesses the potential to profoundly impact the Indian economy, but fully realizing its potential necessitates overcoming its weaknesses and capitalizing on its opportunities. Given that India is a Federal Country with a fundamental constitutional structure, one must uphold the concept of Federalism while embracing unity. The advancement of fiscal federalism in India should be advocated harmoniously. Achieving this requires a collaborative effort from the government and all relevant parties to enhance the efficiency and effectiveness of the GST system, ensuring its triumphant achievement of its goals. Ultimately, success hinges on the government and all stakeholders working together towards the common objective of establishing a just and efficient indirect tax system for India. Lastly, let us not forget the teachings of Chanakya's Arthashastra: Taxation should not inflict pain upon the people. Tax structures should be devised with leniency and caution. Ideally, the government should collect taxes like a honeybee, delicately extracting just the right amount of honey from the flower to sustain both entities. Taxes should be collected in modest, not excessive, proportions. And, above all, let us chant the mantra of "Unity in Diversity" as a final reminder.

Endnotes

1. One nation One Tax, PIB, Ministry of Information and Broadcasting.
2. GST in India-an Introduction, ICAI Final Study material.
3. The literature review consists of SWOC or SWOT analysis only. Only limited reviews are there.
4. Latest GST council meeting (51st meeting) was conducted on 2nd August 2023.
5. The Commissioner, Hindu Religious Endowments, Madras Vs Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt, dated 16-04-1954, p.2.
6. Article 246- Subject-matter of laws made by Parliament and by the Legislatures of States, Part XI of Constitution.
7. Article 265- Taxes not to be imposed save by authority of law, Part XII of Constitution.
8. Article 366(12A) Definition of goods and service tax, Part XIX of Constitution.
9. Constitution (101st Amendment) Act, 2016.
10. Constitution (101st Amendment) Act, 2016.

11. As on 31st July 2023, number of registered persons is 1,41,32,552 (including all type of tax payer). UP have highest registration (18,24,699) and Daman & Diu have no registration. Referred from: <https://www.gst.gov.in/download/gststatistics>.
12. GST Concept & Status, CBIC, Dept of Revenue (as on 1st Aug 2019).
13. Authors own experience
14. GST Concept & Status, CBIC, Dept of Revenue (as on 1st Aug 2019), Para.14.6, p.50.
15. GST Concept & Status, CBIC, Dept of Revenue (as on 1st Aug 2019), Para.14.6, p.50.
16. Chapter V of CGST Act, 2017 deals with Input Tax credit.
17. GST Concept & Status, CBIC, Dept of Revenue (as on 1st Aug 2019), Para.14.7, p.50.
18. GST Concept & Status, CBIC, Dept of Revenue (as on 1st Aug 2019), Para.14.2, p.48.
19. Authors own experience.
20. Article 246A (Special provision with respect to goods and services tax), 279A (Goods and Services Tax Council), reveals the Federal Convergence. But, Article 246A provides concurrent taxing power to Union and State. Indeed, concurrency yields to the doctrine of repugnancy, but simultaneous legislative power does not.
21. Special exemption has been allotted to several states, Composition scheme yet another provision.
22. Authors own experience.
23. Refer Heading 9992. P.16.
24. Fiscal Federalism means it is the financial relation between Centre and State government. The Centre State financial relation is described under Part XII, Chapter 1 of the constitution.
25. Union of India versus M/s Mohit Minerals Pvt. Ltd, Para.46,48,54., pp.01-153
26. NIPFP, Working paper No.310, p.03.
27. Sec 18. Compensation to States for loss of revenue on account of introduction of goods and services tax, Constitution (101st) Amendment Act, 2016.p.5.
28. GST compensation for the FY 21-22 is Rs. 104768.66 crores (actuals) as per budget document the year 23-24. Total of Rs.17000 crores have been released to state as on 25th Nov 2022 (PIB, 2022).
29. Authors own experience and information's collected from professional like CA, CMA, CS etc.
30. Authors own experience.
31. Authors own experience. Primary Agricultural Credit Societies are the grass root level arms of the short-term co-operative credit structure. PACS deals directly with the rural (agricultural) borrowers, give those loans and collect repayments of loans given and also undertake distribution and marketing functions (Ministry of Cooperation).
32. Sec 104 of THE FINANCE (NO. 2) ACT, 2019. NO. 23 OF 2019. P.41. *Advance Ruling means a written opinion or decision given by the competent authority with respect to transactions proposed to be undertaken or being carried out on the taxability of the transactions under GST by a person registered under the GST Act or willing to register under the GST Act.*
33. GST Concept & Status, CBIC, Dept of Revenue (as on 1st Aug 2019), Para.14.6, p.50.
34. Authors own experience.
35. GST rates are fixed by the GST council.
36. Based on several research paper findings.
37. Authors own experience & suggestions from tax experts.

38. The term RNR will refer to that single rate, which preserves revenue at desired (current) levels. (Report on RNR & Structure of rates for GST, Para 42., p.15).
39. Above are the possible selected suggestions only.
40. Authors proposal.

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