



COLLECTION FROM INTEGRATED GOODS AND SERVICES TAX: A COMPREHENSIVE STUDY IN INDIA

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Abstract : This research paper examines regional disparities in the collection of Integrated Goods and Services Tax (IGST) across the different states and union territories (UTs) in India. It aims to recognize the driving factors that cause dissimilarities in revenue generation. The study focuses on a period spanning from 2021 to 2023. This paper uses secondary data and employs both descriptive and inferential statistical tools to carry out the study. The study employs a comprehensive methodology, including state-wise comparison, zonal revenue analysis, and analysis of industrial, economic, and policy factors. The key findings disclose significant variations in IGST collections among different zones in India, influenced by demographic factors, economic activity, infrastructure, trade dynamics, and policy frameworks. The study highlights differences in per capita revenue generated between different zones. It recognizes states and UTs with high revenue generation to the government and emphasizes the role of economic activity, logistics, and trade in revenue collection. The recommendations of this paper emphasize the importance of tax reforms, infrastructure development, targeted policy interventions, and encouraging economic growth, to address regional disparities in revenue collection and establish equitable taxation across the states. This research paper thus helps to understand the dynamics of IGST revenue collection and it also helps the tax authorities and policymakers to improve the revenue generation from IGST and promote inclusive development in the country.

Index Terms - GST, IGST, Zonal Collection, Economic Factors, Regional Correlation

1. INTRODUCTION

In India, a comprehensive indirect tax regime known as the Goods and Services Tax (GST) was implemented on July 1, 2017. It is among the biggest tax reforms in the economic history of the nation. Central Excise Duty, Service Tax, VAT, CST, and other indirect taxes imposed by the federal and state governments were superseded by the complicated and disjointed system of GST. Taxes are imposed under the GST system at several stages of the supply chain, from the production or import of commodities to the ultimate consumption by the end user. Because it is destination-based, rather than origin-based, it is imposed at the point of consumption. This makes the tax system more transparent and efficient by removing the cascading impact of taxes, which occurs when taxes are levied on taxes.

products and services are subject to GST, with varying rates for various types of products and services. There are four primary tax slabs under the GST regime: 5%, 12%, 18%, and 28%. Furthermore, some products and services are exempt from GST, while others have a special rate of 3% or 0.25%. The idea of input tax credit (ITC), which enables companies to claim credit for the GST paid on inputs used in the manufacture or provision of goods and services, is one of the main components of the GST system. This lowers the total tax burden on firms and lessens the cascading effect of taxes.

Both the federal government and the state governments have the power to impose and collect GST, which is managed by a dual framework. The state governments impose the State GST (SGST), whereas the federal government imposes the Central GST (CGST). In addition, imports and interstate transactions are subject to an Integrated GST (IGST), the proceeds of which are divided between the federal and state governments. The overall goals of India's GST system are to improve tax compliance, encourage economic growth, simplify taxation, and provide a single market for the entire nation. Despite the fact that it has significantly changed the tax system, there are still issues with implementation, administration, and compliance that need to be resolved.

Upon implementation, the GST replaced the following central taxes:

- Service tax
- Duties of excise
- Central excise duties
- Cess and surcharge
- Additional duties of excise
- Additional duties of customs
- Additional duty of customs

GST services also subsumed the following state taxes:

- Entry tax
- Purchase tax
- Luxury tax
- State VAT
- Central sales tax
- Entertainment tax
- Taxes on advertisements
- State cess and surcharges
- Taxes on gambling and lottery

1.1 Components of GST

Central Goods and Services Tax (CGST): The central government levies the CGST component of GST on the supply of goods and services inside a state. Any intrastate transaction in which the supplier and the customer are both located in the same state is covered by it. The central government receives the money gathered through the CGST. All states and union territories have the same CGST rates, which are determined by the federal government.

State Goods and Services Tax (SGST): The portion of GST imposed by state governments on the supply of goods and services inside their borders is known as the SGST. Any intrastate transaction in which the supplier and the customer are both located in the same state is covered by it. The state government in question receives the money obtained through the SGST. State governments determine the SGST rates, which can differ from one state to the next. To preserve uniformity, they are often maintained in step with CGST rates.

Integrated Goods and Services Tax (IGST): In the event of an interstate transaction, the supply of goods and services, as well as imports and exports, are subject to the IGST. The federal government imposes and collects it. In interstate transactions, IGST takes the place of both CGST and SGST, streamlining the taxation process. The destination principle determines how the national and state governments split the tax revenue collected as IGST. In order to guarantee that the tax money reaches the consuming state, the destination principle places taxes at the point of consumption, or the location where goods or services are used. Generally speaking, IGST rates are equal to the state's total CGST and SGST rates.

Union Territory Goods and Services Tax (UTGST): The Union Territories (UTs) of India impose UTGST, a component of GST, on intra-UT supplies of goods and services. Though it applies to union territories rather than states, it is comparable to the State Goods and Services Tax (SGST). The UT governments are responsible for collecting UTGST, and the money collected remains in the UT. Although the rates and provisions of UTGST are set by the individual UT governments, they largely correspond to those of CGST and SGST.

Cess: A cess is an additional tax that is levied on some goods and services on top of the GST rate. Cesses are usually enforced to finance particular goals or projects, such supporting particular businesses, making up for states' lost revenue, or funding welfare programs. Cesses may be enforced by the federal government acting on a GST Council directive or by any state or union territory acting within the bounds of their respective competences. The central government imposes cesses on some luxury and sin goods as a means of compensating the states for revenue losses resulting from the adoption of the Goods and Services Tax (GST). Cesses are collected at the time of sale or supply along with the GST and may have specific rates, bases, and criteria for application.

1.2 GST Slab Rates

- **0% (Nil Rate):** A certain amount of necessities are exempt from GST, meaning their supply is subject to a 0% tax rate. Fresh produce, cereals, milk, healthcare and education services, and certain farming tools are a few examples.
- **5%:** Packaged food items, footwear under a specific price point, textiles, and some services including passenger train and economy class air travel are all subject to this rate.
- **12%:** Processed foods, computers, industrial middlemen, and some services like business class airfare, non-air conditioning hotels, and telecommunication services are examples of goods that fit within this category.
- **18%:** Cement, capital goods, electronics, luxury vehicles, and the majority of services not specifically listed in lower tax categories are among the many goods and services that are subject to this rate.
- **28%:** Certain luxury and sinful goods, aerated drinks, cars, and tobacco products are all subject to the highest GST rate. In addition to the 28% rate, there may be additional cess applied to some particular items.
- **Cess:** Certain commodities may be subject to a cess in addition to the rates shown above, on top of the GST rates. The money collected from the cess is set aside for certain uses, such supporting particular programs or projects or making up for states' lost revenue.

It's crucial to remember that depending on certain exemptions, notifications, or modifications made by the GST Council, these rates may alter for particular commodities. In addition, state-specific taxes or cesses levied by individual states may result in a higher tax rate on some commodities.

1.3 IGST

The acronym for the Integrated Goods and Services Tax is IGST. It is a fundamental part of India's products and Services Tax (GST) framework, which is intended to control how much is taxed on products and services exchanged across states. The IGST (Integrated products and Services Tax) is applicable to transactions involving the transfer of products or services between two separate states, as opposed to the intra-state transactions covered by the CGST (Central Goods and Services Tax) and SGST (State Goods and Services Tax).

1.4 Features Of IGST

Application to Inter-state Transactions: The Goods and Services Tax (IGST) is applicable to imports and exports as well as the supply of goods and services involving transactions between two or more states. In interstate transactions, it takes the place of both the Central Goods and

Services Tax (CGST) and the State Goods and Services Tax (SGST), streamlining the tax system and removing the need for numerous taxing sites.

Levied and Collected by the Central Government: The central government is the only entity responsible for the levying and collection of IGST, in contrast to the state and federal governments for CGST and SGST, respectively. The application of tax rates and procedures across states is guaranteed to be uniform and consistent thanks to this central control.

Destination-based Taxation: The IGST is based on the destination principle, which stipulates that taxes be collected at the location where goods or services are finally used. In order to guarantee that the tax money reaches the consuming state, the IGST revenue is then distributed among the federal and state governments in accordance with the destination principle.

Uniform Tax Rate: The rates for IGST are often established at a level that is equal to the state's relevant combined rate for CGST and SGST. Businesses involved in interstate transactions will find it easier to comply with this unified tax rate since they won't have to worry about dealing with various tax rates in different states.

Seamless Input Tax Credit (ITC): Input Tax Credit (ITC), which is comparable to the CGST and SGST mechanisms, allows businesses to claim credit for the IGST paid on inputs used in the creation of goods or services. By guaranteeing that taxes are only applied to value addition at every point in the supply chain, this helps to avoid double taxation and facilitates the smooth transfer of credits between states.

Customs Duty Integrated with IGST: At the point of entry into the nation, IGST is imposed in addition to customs duty in the case of imports. The unification of customs duty and IGST guarantees a uniform tax structure for both imported and local goods, while also streamlining the import procedure.

Clearance of commodities through Inter-state Transactions: By guaranteeing that taxes be imposed and collected without difficulty across state boundaries, IGST makes it easier for commodities to be cleared through inter-state transactions. This lessens the amount of paperwork, the burden of compliance, and the logistical difficulties brought on by interstate trading.

II. LITERATURE REVIEW

1. **Impact of GST on Imports by Vinitha Bhat & Rini RC (2015)** Study aims to assess the impact of GST on imports in India by examining its effect on taxation and trade dynamics. It seeks to understand how the Integrated Goods and Services Tax (IGST) functions in relation to imports and whether the transition to GST has a positive or negative influence on import activities.

2. **Implication of Goods and Services Tax (GST) Implementation in India on Foreign Trade by N. Singhala S. Goyalb (2022)** The aim of this research is to assess the impact of GST on India's foreign trade. The author uses the following methods of scientific research: Augmented Dickey-Fuller (ADF) for unit root tests, the Johansen-Juselius (JJ) for co-integration analysis and the Vector Error Correction (VECM) Model for short run and long run impact of GST on imports and exports from July 2017 to June 2021. The findings concluded that GST increases the exports of goods and services in both the long and short run.

3. **A Study on the Impact of GST on the Import of Goods and Services Dr. M. Sumathy and J. Sneha Jayalakshmi (2022)**, Examines the impact of GST on imports of goods and services in India. The research objective is to analyse the effect of GST on goods and services. The study concludes that under the GST regime, Integrated Goods and Services Tax (IGST) plays a vital role, calculated based on custom duty, education cess, integrated tax, and compensation cess. The impact of GST on imports is found to be statistically significant, with a p-value below 0.05.

4. **A Study on Comparative Analysis of GST Revenue by Neeta Subhash Sharma and Vijay Dayama (2020)** Research aims to delve into the evolution of the GST taxation system, comprehend the intricacies of the GST in India, and assess its features compared to the previous taxation system. It evaluates the GST revenue collection across different years, analysing the data yearly, monthly, and quarterly. The study indicates that the average GST revenue collection in 2019 surpasses that of 2018 and 2017.

5. **Overview of the IGST act by Mrs. G. Saranya (2017)** Study provides an insightful overview of the Integrated Goods and Services Tax (IGST) regime under India's GST framework. The study delves into the key features of IGST, emphasizing its role in facilitating seamless tax compliance and administration. Overall, the literature underscores the transformative potential of GST, particularly IGST, in driving India's economic progress and promoting ease of doing business.

6. **Performance Assessment of Indian GST: State-level Analysis of Compliance Gap and Revenue Growth by Sacchidananda Mukherjee (2020)** Study analysis the performance assessment of Indian GST reveals concerning compliance gaps and revenue growth disparities across states. Significant discrepancies exist between GSTR-1 and GSTR-3B filings, hindering effective verification of tax information. Major states like Bihar exhibit notable compliance gaps, while revenue performance varies across states.

7. **Implementation of Goods and Service Tax (GST) in India and its Control over the Tax Collection by Pranesh Debnath (2016)** Study examines the implementation of Goods and Service Tax (GST) in India, focusing on its rationale, collection mechanisms, and associated opportunities and challenges. It analyses three cases to illustrate the tax implications of intra-state and inter-state transactions under the GST regime. The study underscores the need for refined rules to address ambiguities and emphasizes the importance of raising awareness among stakeholders about the advantages of GST.

8. **Integrated Goods And Services Tax (IGST) by CA. Upender Gupta (2016)** Study explores the proposed Goods and Services Tax (GST) regime under Article 269A, aiming to simplify indirect tax payment and bolster the economy. The article discusses the taxation models adopted worldwide like Origin-based Taxation, Deferred Payment and Reverse Charge, Dual VAT with deferred payment, Compensating VAT, Viable Integrated VAT, Prepaid VAT or the Split Payment Method and goes on to explain why the IGST model is best suited to Indian conditions. Ultimately, the study advocates for the IGST model as a catalyst for economic growth, facilitating a seamless tax regime and fostering a conducive environment for business expansion and market integration.

9. **A Study on GST Implementation and its Impact on Indian Industrial Sectors and Export by S.Thowseaf and M. Ayisha Millath (2016)** Study examines the implementation and impact of Goods and Services Tax (GST) on Indian industries and exports. It aims to understand GST concepts, and its implications on various sectors. Analysis reveals potential challenges and benefits across various industries. The study highlights GST's exemption on exports, facilitating Foreign Direct Investment (FDI) promotion and economic progress.

10. **Revenue Assessment of Goods and Services Tax (GST) in India Sacchidananda Mukherjee (2022)** Study evaluates the revenue performance of Indian GST over five years, comparing pre- and post-GST revenue streams from 2005-06 to 2021-22RE. It finds that both Union and state governments have not seen significant increases in revenue mobilization under GST.

III. RESEARCH METHODOLOGY

3.1 Research Title:

Collection from Integrated Goods and Services Tax: A Comprehensive Study in India.

3.2 Problem Statement:

The study on Collection from IGST in India is essential to understand the trends and patterns of tax revenue collection from different Zones over the period. It also helps in assessing the dynamics and volume of interstate trade. The study also identifies the factors that ensure a healthy revenue collection for the government. Factors like strong trade, consumption, and economic activities indicate a robust IGST collection. The study of IGST can help in evaluating tax compliance and thus fostering economic growth. Therefore, there is a critical need to comprehensively analyse the factors contributing to compliance gaps and revenue disparities, and to identify policy interventions aimed at enhancing tax compliance, optimizing revenue collection, and fostering equitable development across states.

3.3 Nature of study:

The work is essentially analytical and empirical in nature. Quantitative data on the Integrated Goods and Services Tax (IGST) collections, taxpayer compliance, economic indicators, and other pertinent variables are analyzed in this process. The study looks for patterns, trends, and relationships in the data using descriptive and inferential statistical techniques. To obtain significant insights and make inferences, it could also entail regression, trend, and comparison analysis. The study intends to address research objectives and advance knowledge of IGST collections and their consequences for tax revenue and economic growth in India by offering evidence-based conclusions and recommendations.

3.4 Need of the study:

- For the purpose of assessing how well the GST system is working to streamline taxes, encourage economic growth, and guarantee tax compliance in India, research on the collection of the Integrated Goods and Services Tax (IGST) is essential.
- Analyzing the contribution of IGST to total tax revenue, spotting patterns in revenue production, and analyzing the government's financial health all depend on an understanding of IGST collections.
- The amount and trends of interstate commerce are revealed by IGST collects, which helps evaluate the nation's economic development and progress.
- In order to evaluate taxpayer compliance and tax administration systems and to identify areas of non-compliance, tax evasion, or administrative inefficiencies, it is helpful to analyze IGST collections.
- Policy makers are guided in their creation of tax policies, allocation of resources, and implementation of changes to boost economic growth and improve tax compliance by the insights gained from analyzing IGST revenues.
- Studying IGST collections advances knowledge in public finance, tax policy, and economic analysis and provides insights for future research and policymaking. This is from an academic standpoint.

3.5 Scope of the study

- The scope of the study is confined to collection of the government from Integrated Goods and Services Tax (IGST).
- The study will focus on analysing IGST collections over a specific 3-year period (FY 21 to FY 23)
- The study encompasses comparative analysis of IGST collections from different geographic regions in India a comprehensive understanding of the tax revenue landscape.
- The scope of the study includes statistical analysis like trend analysis and visualization techniques to analyze the patterns and dynamics of IGST collections in different Zones..
- The study aims to provide insights into the external factors influencing these trends.

3.6 Research Objectives:

- To identify the patterns, fluctuations, and changes in state wise collection of IGST.
- To evaluate the IGST collection and correlations in these collections in different Zones.
- To analyze the differences in IGST collection in various Zones in India.

3.7 Research Gap:

- There is a current lack of comprehensive analysis and insights into the specific trends and fluctuations in IGST collections related to imports over a 7-year period.
- Existing research and literature may not provide a detailed examination of the patterns and dynamics influencing IGST collections particularly from Import activities. Existing studies lack sector-specific analysis on the impact of IGST collections,

3.8 Research methodology

- **Population:** IGST collections from imports recorded all over India during the specified 3-year period i.e. FY 2021-2023. The Indian states has been divided into 4 zones namely North West, North East, South West, South East Zones for the purpose of this study.
- **Sample Design:** The analysis focus on a specific 3-year period starting from FY2021- to FY2023. Zone wise data on settlement of IGST of said period is taken to carry out the study.

North West Zone consist of Jammu and Kashmir, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Gujarat, Ladakh, Chhattisgarh, Madhya Pradesh.

North East Zone consist of Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Uttar Pradesh.

South West Zone consist of Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala.

- ☐ South East Zone consist of Tamil Nadu, Puducherry, Andaman and Nicobar Island, Telangana, Andhra Pradesh.
- **Method of data collection:** The study is based on Secondary data. The research design entails obtaining reliable and comprehensive historical data on the collection of IGST from various states and UT's in India. This data can be sourced from the GST website.
- **Instrument for data collection:**
 - ☐ www.gst.gov.in/download/gststatistics,
 - ☐ www.gstcouncil.gov.in/gst-revenue
 - ☐ Press information bureau Government of India
- **Hypothesis:** By formulating the following hypotheses, the research is undertaken:
 - H0: There is no significant difference between IGST collection in different Zones in India
 - H1: There is a significant difference between IGST collection in different Zones in India.
- **Data analysis techniques:** Bar Graphs, Descriptive statistics, Correlation, Hypothesis testing

IV. QUALITATIVE DATA ANALYSIS

4.1 Factors Influencing IGST Collections:

4.1.1 Factors influencing Integrated Goods and Services Tax:

The elements that affect the collection of the Integrated Goods and Services Tax (IGST) include a number of criteria that are important in determining the amount of money collected under the IGST. Here is a thorough analysis of every component:

1. **Economic Growth:** One of the primary factors influencing IGST revenues is economic growth. Strong economic activity is defined by rising commerce, consumption, and production. This increases the number of IGST-eligible transactions, which raises revenue collections. On the other hand, business activity may diminish, trade volumes may decline, and IGST collections may decrease as a result of economic slowdowns or contractions. To evaluate how economic growth affects IGST collections, economic data including GDP, industrial output, and consumer spending trends are crucial.
2. **Trade Dynamics:** The patterns of trade have a big impact on IGST collecting. The amount of revenue collected under the IGST is directly impacted by variables like the volume, kind, and value of interstate trade transactions. Higher IGST collections are a result of growing cross-border business, supply chain expansion, and increased trade activity. On the other hand, IGST collections may be adversely impacted by variations in trade quantities, modifications to trading patterns, or interruptions to supply chains. Therefore, in order to evaluate IGST revenue patterns and maximize tax collection tactics, trade dynamics monitoring and analysis are crucial.
3. **Tax Compliance Levels:** The degree of tax compliance among taxpayers affects IGST revenue as well. Greater IGST income is generated by more accurate reporting of taxable transactions, which is the outcome of higher compliance levels. Compliance levels are influenced by a number of factors, including taxpayer knowledge, comprehension of tax laws, convenience of compliance procedures, and enforcement tactics. Tax compliance rates can be raised and IGST receipts can be increased by bolstering compliance mechanisms, putting taxpayer education programs into place, and simplifying compliance processes. On the other hand, insufficient compliance, tax evasion, or noncompliant actions by taxpayers may result in revenue leaks and decreased IGST collections.
4. **Administrative Efficiency:** IGST collections are impacted by the administrative effectiveness of tax administration procedures. For taxpayers to report and pay IGST on time and accurately, efficient tax administration techniques, streamlined procedures, and strong enforcement tools are necessary. Streamlined filing processes, intuitive user interfaces, and a strong IT foundation boost administrative effectiveness, enabling compliance and raising income. However, bureaucratic roadblocks, delays in processing credits or refunds, and administrative bottlenecks can impede compliance and lower IGST receipts. Therefore, in order to maximize IGST income and ensure effective tax administration, investments in administrative capacity, technology upgrades, and process improvements are crucial.
5. **Legislative Changes:** Tax laws, rules, and policies can change, which may have an effect on IGST revenues. Taxpayer behavior and IGST income may be impacted by changes to GST regulations, the introduction of new tax rates, exemptions, or incentives, and adjustments to compliance requirements. For tax officials and legislators, staying up to date on legislative modifications and their effects on IGST collections is essential.
6. **Business Cycles:** IGST collections may be impacted by economic cycles, such as times of expansion, downturn, or recession. Reduced consumer spending, decreased company activity, and decreased trade volumes can all contribute to a fall in IGST income during economic downturns. On the other hand, IGST revenues might rise during times of economic expansion due to higher commerce, higher investment, and higher consumption. Comprehending the cyclical characteristics of the economy and how they affect the IGST collections aids in revenue projections and the development of suitable policy measures.
7. **Taxpayer Demographics:** IGST collections are influenced by the makeup and traits of taxpayers, such as their size, industry sector, geographic location, and compliance behavior. The IGST revenue is mostly sourced from large taxpayers, multinational corporations, and firms engaged in high-value industries. The total amount of IGST collected may be impacted by differences in the compliance levels of various taxpayer categories. Targeting enforcement actions and streamlining revenue collection tactics are made easier by analyzing segment-specific compliance tendencies and taxpayer demographics.
8. **Tax Administration Practices:** IGST collections are impacted by the efficacy, efficiency, and integrity of tax administration procedures. Tax administration that is responsive, transparent, and responsible encourages taxpayer compliance and trust. On the other hand, tax evasion or non-compliance may result from administrative inefficiencies, corruption, or malpractice that erode taxpayer faith. Maintaining the integrity of the tax system and optimizing IGST revenue requires bolstering tax administration procedures, improving transparency, and battling corruption.
9. **External Factors:** Global economic trends, trade agreements, currency fluctuations, and geopolitical developments are examples of external factors that can have an indirect impact on IGST collections. Geopolitical unrest, currency devaluations, or shifts in international trade

patterns might all have an effect on India's trade dynamics and IGST revenue. Anticipating risks and modifying tax policy in response to them is made easier by keeping an eye on outside variables and their possible effects on IGST collections.

All things considered, complicated interactions between these elements affect IGST collecting. Policymakers and tax authorities must have a thorough grasp of these processes in order to develop measures that maximize IGST revenue, foster economic growth, guarantee tax compliance, and improve administrative effectiveness under the GST regime.

4.1.2 Impact of Inter-State trade and Cross-border transactions on IGST revenue

Cross-border and interstate trade have a substantial and varied effect on the income generated by the Integrated Goods and Services Tax (IGST). An analysis of these elements' effects on IGST revenue is provided below:

- Volume and Value of Transactions:

The transfer of products and services between Indian states is referred to as interstate trade. The IGST revenue is directly impacted by the quantity and value of these transactions. Since more transactions are taxable, higher interstate commerce volumes and values result in higher IGST collections. The revenue generated by imports and exports is also a result of cross-border activities. While exports are zero-rated under GST, which means that no IGST is applied to exported products, imported goods are subject to IGST at the time of entrance into India. Therefore, by calculating the net effect of imports and exports on revenue collections, the trade balance affects IGST revenue.

- Variations in Tax Rates and Exemptions:

State-by-state variances in IGST income might result from differing tax rates and exemptions applied to specific goods and services. State-to-state tax rate differences can have an impact on trade patterns and consumer behavior, which can change the amount and direction of interstate commerce. State-granted exemptions or concessions on particular items or services may also have an effect on the IGST's tax base and revenue potential. The effective tax burden and, by extension, the revenue generated by the IGST are also impacted by the availability of input tax credits (ITC) for interstate transactions.

- Compliance and Enforcement Challenges:

Compliance and enforcement of taxes become more complex as a result of cross-border and interstate trade. For tax authorities, ensuring IGST compliance and combating tax evasion in interstate transactions present formidable obstacles. Effective tracking and monitoring of cross-border transactions can be difficult due to complicated supply chains, numerous middlemen, and various interpretations of tax regulations in different jurisdictions. In order to reduce revenue leakage and maintain the integrity of the tax system, enforcement actions need to take these issues into consideration.

- Trade Policy and International Agreements:

International agreements and trade policy decisions can affect the amount and type of cross-border transactions, which in turn might affect IGST income. The competitiveness of Indian goods and services in global markets is impacted by changes in tariffs, trade agreements, and trade barriers, which in turn affects export volumes and IGST revenue. The applicability of the IGST on cross-border transactions may also be impacted by bilateral or multilateral trade agreements, which could have an influence on revenue collection and trade dynamics.

Over all, cross-border and interstate trade are essential to the Indian economy and have a big influence on IGST revenue. Optimizing IGST income, advancing trade facilitation, and stimulating economic growth all depend on an understanding of the mechanics of these transactions and resolving related issues.

4.2 Compliance & Enforcement

4.2.1 Compliance levels among taxpayers

Evaluating the degree to which taxpayers follow the rules and deadlines established by the GST regime is part of the process of assessing compliance levels among them with regard to Integrated Goods and Services Tax (IGST) files and payments. Here's a thorough explanation:

- Filing of IGST Returns:

Under the GST regime, taxpayers must accurately declare their transactions and tax liabilities by filing a variety of forms. Key returns that include information on inbound and outgoing suppliers, input tax credits, and tax payments are GSTR-3B, GSTR-1, and GSTR-2. Complying with GST requirements requires timely filing of returns. Taxpayers who fail to file their taxes by the specified deadline risk penalties and interest. To give accurate information to tax authorities and support efficient tax administration, accuracy in reporting transactions and liabilities is crucial.

- Payment of IGST Liabilities:

Taxpayers are required to timely pay their IGST liabilities to the government treasury in addition to filing returns. In order to avoid fines and interest costs, IGST payments must be paid within the designated timeframes. Cross-referencing the amounts reported in returns with the actual payments made by taxpayers is necessary to verify IGST payments. Tax authorities have the right to take enforcement action in response to any inconsistencies or payment delays.

- Accuracy and Completeness of Information:

Tax officials check that the information provided by taxpayers in their IGST returns is accurate and comprehensive. This involves confirming that tax computations, input tax credits claimed, and transactional data are accurate. Maintaining accurate and comprehensive information requires following the right procedures for record-keeping and documenting. To support their claims and transactions, taxpayers are required to keep track of supporting documents and records.

- Verification of Input Tax Credit (ITC):

A crucial part of the GST system is the input tax credit (ITC), which enables taxpayers to deduct input tax payments from their output tax obligations. Tax authorities carry out audits and reconciliations to confirm the accuracy and legitimacy of Input Tax Credits (ITC) that taxpayers have claimed. Audits might entail looking through purchase records, invoices, and input-output matching to make sure taxpayers

have the right to claim Input Tax Credits (ITC) for capital goods, input services, and qualified inputs that they utilize in their business operations.

- Adherence to GST Regulations:

Verifying whether taxpayers have followed with various GST requirements, such as issuing tax bills, keeping accurate accounting records, and meeting other compliance duties, is part of the compliance assessment process. To make sure that taxpayers have followed legal requirements and rules, tax authorities may do compliance audits and inspections.

- Monitoring and Enforcement:

To find non-compliant taxpayers and pursue enforcement action, tax authorities use a variety of surveillance and enforcement tools, including risk profiling, data analytics, and audits. In order to discourage tax evasion and non-compliance, taxpayers who are found to be in violation of the GST legislation may be subject to penalties, fines, and legal action.

- Taxpayer Education and Assistance:

Tax authorities run taxpayer education and assistance programs to increase knowledge and comprehension of GST rules and procedures to encourage compliance. Offering workshops, seminars, and online portals to taxpayers as a means of education, support, and resources enhances compliance rates and cultivates a voluntary compliance culture.

Overall, evaluating taxpayer compliance concerning IGST filings and payments is crucial to maintaining the integrity and efficacy of the GST regime and optimizing tax revenue collection. The involvement of taxpayers, enforcement of the law, and routine monitoring are essential components of compliance assessment activities.

4.2.2 Enforcement Mechanisms:

Examining the strategies employed by tax authorities to enforce compliance and the roadblocks encountered in the process is part of the analysis of enforcement mechanisms and issues faced by tax authorities in ensuring compliance with Integrated Goods and Services Tax (IGST) laws. This is a thorough explanation:

1. **Audits and Inspections:** To make sure that the IGST requirements are being followed, tax authorities perform audits and inspections. These audits can be carried out offshore or on location, and they entail a careful review of financial accounts, invoices, taxpayer records, and other pertinent paperwork. While offshore audits rely on the electronic submission and evaluation of documents, onsite audits usually require actual visits to the taxpayer's facilities. Through the identification of any inconsistencies or non-compliance concerns that call for rectification or enforcement action, audits assist in confirming the timeliness, correctness, and completeness of IGST filings and payments.
2. **Data Analytics:** Tax authorities examine vast amounts of taxpayer data to find trends, abnormalities, and possible cases of non-compliance. To do this, they employ data analytics tools and methodologies. Tax authorities can use data analytics to prioritize enforcement operations based on high-risk compliance areas, undertake risk profiling of taxpayers, and identify these regions. Tax authorities can decrease the frequency of tax evasion and non-compliance by more efficiently focusing enforcement operations through the analysis of transactional data, taxpayer profiles, and compliance history.
3. **Risk-Based Approaches:** Tax authorities target their resources and efforts on taxpayers who pose a higher risk of noncompliance by utilizing risk-based approaches to enforcement. The taxpayer's industry sector, turnover, transaction complexity, compliance history, and previous audit findings are a few examples of risk variables that may be taken into account. Tax authorities can more effectively deploy enforcement resources, increasing the effectiveness of enforcement actions and raising overall compliance levels, by identifying and prioritizing high-risk taxpayers and compliance areas.
4. **Voluntary Disclosure Schemes:** To encourage taxpayers to voluntarily reveal any prior non-compliance and regularize their tax affairs, tax authorities may use voluntary disclosure schemes, amnesty programs, or compliance incentives. These programs usually provide taxpayers who voluntarily come forward and identify any errors, omissions, or irregularities in their tax returns with reduced fines, waivers of interest, or other incentives. Voluntary disclosure programs encourage transparency and improve overall tax compliance by giving taxpayers the chance to make up for prior non-compliance without incurring severe penalties or legal repercussions.
5. **Capacity Building and Training:** To improve the qualifications and abilities of its enforcement staff, tax authorities fund capacity building and training initiatives. Training programs provide enforcement agents with the knowledge and abilities necessary to efficiently detect, look into, and handle cases of non-compliance. They cover a variety of topics related to tax laws, audit methodologies, data analytics technologies, and investigative procedures. The efficacy of enforcement activities is increased when tax authorities invest in ongoing training and professional development, as this keeps their enforcement personnel abreast of changing tax laws and enforcement procedures.
6. **International Cooperation:** In order to combat cross-border tax evasion and non-compliance, tax authorities may participate in international cooperation and information exchange efforts. Through bilateral and multilateral agreements, tax authorities can obtain information on offshore accounts, international transactions, and foreign assets owned by taxpayers, facilitating the sharing of tax information between nations. Tax authorities can successfully handle the issues posed by global tax evasion and maintain compliance with international tax standards by working in conjunction with tax authorities in other jurisdictions.
7. **Public Awareness and Education:** To educate the public about their rights, obligations, and responsibilities under the IGST framework, tax authorities launch public awareness and education programs. The significance of tax compliance, the repercussions of non-compliance, and the advantages of voluntary compliance are all brought up in these advertisements. Tax authorities enable taxpayers to fulfill their tax obligations and promote a voluntary compliance culture by informing them about their tax obligations and offering information on compliance requirements.

The proper implementation of enforcement procedures can improve adherence to IGST legislation, discourage non-compliance and tax evasion, and preserve the integrity of the tax system by tax authorities. In order to maintain justice, transparency, and equity in the tax system, enforcement actions are essential in making sure that taxpayers fulfill their tax obligations.

4.3 Challenges Faced by Tax Authorities:

- Complexity of Compliance:

Small enterprises and individual taxpayers in particular may find it difficult to comprehend and comply with the GST laws and regulations due to their complexity. Tax authorities are required to streamline compliance procedures, give support services for questions and issues, and give taxpayers clear and understandable instructions. To reduce compliance issues and encourage voluntary compliance, clear communication and direction are helpful.

- Taxpayer Education and Awareness:

The difficulties in complying with the IGST requirements are partly caused by low taxpayer awareness and comprehension. The duty of informing taxpayers of their rights, responsibilities, and compliance requirements falls on tax authorities. Putting money into outreach campaigns, workshops, and taxpayer education programs can raise awareness and give people the tools they need to file their taxes on time and accurately. Raising the level of taxpayer literacy is crucial to promoting compliance and lowering unintentional filing errors.

- Technological Infrastructure:

The efficient implementation of IGST laws is largely dependent on a strong technology foundation for data processing, analysis, and exchange. To process massive amounts of taxpayer data, identify compliance issues, and carry out enforcement actions effectively, tax authorities need sophisticated IT systems and tools. However, due to financial limitations, technological constraints, and cybersecurity concerns, modernizing and maintaining IT systems may provide issues. Ensuring the integrity of the tax system and improving enforcement capabilities need significant investments in digital transformation initiatives.

- Compliance Costs:

For small and individual taxpayers, compliance costs, such as the time, money, and experience needed for tax compliance, might be prohibitive. The imposition of appropriate compliance requirements and the reduction of taxpayers' administrative burdens must be balanced by tax authorities. Reducing compliance expenses and encouraging voluntary compliance can be accomplished by streamlining compliance processes, introducing online filing alternatives, and providing support services. Targeted assistance for SMEs can also help them enter the formal sector and encourage inclusive growth.

- Taxpayer Behavior and Non-Compliance:

Some taxpayers may participate in non-compliant behavior, such as underreporting income or dodging taxes, despite efforts to encourage compliance. Because it necessitates strong enforcement methods, data analytics, and deterrent fines, tax authorities confront difficulties in identifying and discouraging such behavior. Enforcing strict penalties for non-compliance, undertaking risk-based assessments, and bolstering audit capabilities are crucial tactics in discouraging tax evasion and maintaining the integrity of the tax system.

- Coordination and Collaboration:

The central and state tax authorities, along with other government agencies and stakeholders, must work together to ensure compliance with the IGST requirements. Coordinating enforcement actions, exchanging information, and resolving jurisdictional concerns could be difficult. To improve coordination and efficacy in combating tax evasion and non-compliance, structures for interagency cooperation, data-sharing agreements, and collaborative enforcement operations can be established. For the GST regime to address enforcement difficulties and encourage voluntary compliance, cooperation between tax officials and stakeholders is essential.

4.5 Regional Variations in IGST Collections.

Determining the precise causes influencing revenue differences between states is a necessary step in identifying the factors contributing to variations in Integrated Goods and Services Tax (IGST) income among various locations. The following is a summary of the factors concerning the states:

- Economic Activity:

A region's level of production, consumption, and commerce is referred to as its economic activity. This activity is frequently quantified using metrics like the GDP, industrial production, and business transactions. States like Maharashtra, Karnataka, and Tamil Nadu, which have more activity in the economy, generally have more robust business ecosystems, diversified sectors, and greater trade volumes. Economic growth, job creation, and investment are all facilitated by industrial and commercial hubs. As a result, more transactions are subject to tax, which raises IGST revenue. Variations in IGST revenue are caused by differences in regional economic activity; states with stronger economies produce more money than states with weaker economies.

- Interstate Trade Volumes:

The exchange of products and services between states within a nation is referred to as interstate trade. More commodities and services are moved across state borders by states with higher volumes of interstate trade. Because of their advantageous geographic locations, sophisticated infrastructure, and proximity to important economic centers, Gujarat, Haryana, and Uttar Pradesh function as important hubs for transportation and logistics, enabling substantial interstate trade. In comparison to states with smaller trade volumes, those with higher interstate trade volumes see higher revenue collections since they involve more transactions that are subject to the IGST.

- Export-Oriented States:

Export-oriented governments prioritize export promotion as a major engine of economic expansion. These states usually have manufacturing, engineering, textile, and pharmaceutical businesses that serve international markets. Prominent export-focused states in India include Tamil Nadu, Maharashtra, and Gujarat, whose robust export industries support their economic growth and revenue production. Under the IGST framework, exports are taxable, and states that ship a lot of goods abroad gain from increased revenue collections as a result of taxing export transactions.

- Tax Base and Compliance Levels:

The totality of taxable entities and transactions within a jurisdiction is represented by the tax base. More taxpayers and economic activity are subject to tax in states with broader tax bases, which raises revenue collections. Maharashtra and Karnataka have a strong tax base, which contributes to higher IGST revenue because of their varied industrial landscapes, IT industries, and commercial activity. The degree to which

taxpayers abide by tax laws and regulations is indicated by their compliance levels. Tax evasion, underreporting, and non-compliance are less common in states with better compliance levels, which leads to more accurate revenue collections.

- **Policy and Regulatory Environment:**

The policies, incentives, rules, and governance structures that control corporate operations and state taxation are all included in the policy and regulatory environment. States that have business-friendly climates, favorable tax laws, and investment incentives draw capital, promote economic expansion, and increase tax income. Increased revenue collections can be attributed to administrative efficiency, transparent governance procedures, and ease of doing business. These factors facilitate compliance, lower tax evasion, and boost taxpayer confidence.

- **Geographical and Demographic Factors:**

Trade patterns, revenue production, and economic activity are influenced by geographic characteristics such as terrain, climate, and location. Ports, international connections, and maritime trade routes all help coastal states by increasing trade volumes and revenue potential. Population density, rates of urbanization, and the demographics of the labor force are examples of demographic characteristics that have an impact on market demand, consumption trends, and economic productivity, all of which affect tax collections. In comparison to rural or sparsely inhabited areas, states with sizable urban centers and higher population densities frequently have higher levels of economic activity, trade intensity, and income creation.

Overall differences in IGST income between India's many states and regions can be attributed to a confluence of economic, trade-related, regulatory, and demographic variables. Comprehending these variables is imperative for policymakers and tax authorities to devise focused approaches intended to augment revenue acquisition, foster economic expansion, and guarantee tax parity among states.

4.6 Policy Implications for Improving IGST Collection Efficiency

- **Streamlining Compliance Procedures:**

In order to relieve the burden on taxpayers and promote prompt adherence to GST legislation, it is imperative to streamline compliance procedures. This entails figuring out and fixing any intricacies or inefficiencies in the filing procedure. It is possible to improve taxpayer satisfaction, minimize errors, and expedite compliance by putting in place automated processes, clear instructions, and user-friendly interfaces. Furthermore, offering thorough support services and helplines can help taxpayers navigate the filing procedure more skillfully.

- **Enhanced Taxpayer Education:**

Encouraging taxpayer education is essential to promoting adherence to GST laws. Taxpayers can be equipped with the knowledge and comprehension required to appropriately perform their obligations by funding educational initiatives and awareness campaigns. These programs ought to address a range of topics related to GST compliance, such as filing requirements, input tax credit systems, registration procedures, and deadlines for compliance. Accessible tools, such workshops, tutorials, and online guides, can give taxpayers the knowledge they need to properly navigate the GST regime.

- **Targeted Enforcement Measures:**

To guarantee taxpayer accountability and discourage non-compliance, effective enforcement strategies are required. Tax authorities can identify taxpayers who pose a high risk and prioritize enforcement operations based on their identification using data analytics and risk profiling approaches. Targeted audits, inspections, and investigations may be necessary to handle possible cases of fraud or tax evasion. Authorities can encourage greater compliance with GST legislation and create a deterrent impact by imposing penalties, fines, and legal actions on taxpayers who fail to comply.

- **Incentivizing Timely Compliance:**

By offering incentives or rewards for timely compliance, taxpayers might be encouraged to immediately meet their GST duties. These rewards could come in the shape of tax credits, rebates, or recognition initiatives, among other things. Authorities can promote voluntary compliance with tax regulations and incentivize taxpayers to file their returns and make payments on schedule by offering rewards for compliant behavior. But it's imperative to make sure that incentives are set up in a way that encourages sincere compliance and deters self-serving behavior.

- **Strengthening Audit and Verification Mechanisms:**

Maintaining the accuracy of GST filings and avoiding fraud requires strengthening audit and verification processes. Regular audits and reconciliations by tax authorities are necessary to confirm the veracity and accuracy of the transactions that taxpayers report. This could entail looking at financial documents, visiting locations, and cross-referencing data from various sources. The danger of tax evasion can be reduced and compliance with GST requirements can be ensured by authorities by identifying anomalies and irregularities early on.

- **Improving Cross-Border Transaction Monitoring:**

Maintaining the accuracy of GST filings and avoiding fraud requires strengthening audit and verification processes. Regular audits and reconciliations by tax authorities are necessary to confirm the veracity and accuracy of the transactions that taxpayers report. This could entail looking at financial documents, visiting locations, and cross-referencing data from various sources. Police can reduce the possibility of tax evasion and guarantee that the GST requirements are followed by identifying anomalies and irregularities as soon as possible.

- **Policy Coordination and Harmonization:**

To reduce regulatory gaps and provide uniformity in compliance standards throughout states and union territories, policy coordination and harmonization are crucial. To properly handle compliance issues, simplify administrative procedures, and harmonize GST policies, central and state agencies should work closely together. Authorities can improve compliance results, lessen administrative burdens on taxpayers, and advance a more unified regulatory framework by encouraging better collaboration and cooperation.

- **Investment in Technology Infrastructure:**

To improve compliance outcomes and modernize tax administration procedures, it is imperative to invest in technological infrastructure. To expedite compliance procedures, increase data accuracy, and promote transparency, tax authorities ought to make use of digital platforms, data analytics tools, and secure portals. Authorities can use technology to automate repetitive processes, find compliance problems more quickly,

and give taxpayers access to online materials and services. Prioritizing cybersecurity measures is crucial, nevertheless, in order to protect taxpayer data and stop illegal access or data breaches.

- Public-Private Partnerships (PPPs):

Public-private partnerships, or PPPs, have the potential to significantly improve taxpayer services and tax administration capacities. Working together with private organizations can help you take full advantage of their knowledge, assets, and creative ideas to solve compliance issues. This could entail contracting with reliable partners to handle certain tasks like audit services, IT infrastructure maintenance, and taxpayer education. Authorities can increase operational efficiency, optimize resource allocation, and improve taxpayer service delivery by utilizing the strengths of both the public and private sectors.

- Continuous Monitoring and Evaluation:

To determine if compliance activities and enforcement actions are effective, ongoing monitoring and assessment are necessary. In order to measure the effects of policy measures, follow compliance outcomes, and pinpoint areas for improvement, tax authorities should set up strong monitoring systems. The effectiveness, efficiency, and fairness of compliance initiatives and enforcement measures should be regularly evaluated. Over time, authorities can improve compliance results, make well-informed decisions, and address new difficulties by implementing a data-driven approach to monitoring and evaluation.

4.7 Recommendations for enhancing tax compliance, strengthening enforcement measures, and addressing regional disparities in IGST revenue.

- Enhancing Tax Compliance:

Launch a thorough taxpayer education and awareness campaign to improve knowledge of GST laws, filing obligations, and compliance standards. Make easily accessible materials available, like workshops, tutorials, and online guidelines, to help taxpayers accurately complete their obligations. Simplify compliance procedures by offering clear instructions and guidelines, creating user-friendly interfaces, and expediting the filing process. Improve digital tools and online platforms to make submitting GST returns simpler and error-free. Provide rewards or incentives, including tax credits, refunds, or recognition initiatives, in exchange for prompt compliance. Acknowledge and honor taxpayers who regularly adhere to GST laws and punctually file and pay their returns. In order to identify and discourage non-compliance, bolster monitoring and enforcement systems. To identify high-risk taxpayers and prioritize enforcement measures, use data analytics, risk profiling, and targeted audits. Give taxpayers access to helplines, online resources, and taxpayer assistance centers as well as continuous support and assistance. Answer questions, settle disputes, and advise taxpayers to guarantee adherence to GST regulations.

- Strengthening Enforcement Measures:

To guarantee the integrity and correctness of GST filings, strengthen audit and verification procedures. To ensure the legitimacy of transactions and reduce the possibility of tax evasion, conduct routine audits, reconciliations, and inspections. Invest in cutting-edge digital platforms and data analytics technologies to enhance enforcement capacities and streamline tax administration procedures. Use technology to more efficiently target enforcement operations, identify abnormalities, and automate compliance monitoring. Adopt risk-based strategies for enforcement, concentrating funds and time on taxpayers who pose greater compliance risks. Make use of data-driven insights to find areas of non-compliance, fraudulent activity, and possible tax evasion. Boost coordination and information-sharing protocols between state and federal tax authorities and other pertinent organizations, including customs and law enforcement. Effectively coordinate actions to stop unlawful commercial activities and cross-border tax evasion. In order to prevent tax evasion and maintain responsibility, impose severe penalties, fines, and legal measures against noncompliant taxpayers. Make enforcement operations public in order to create a culture of voluntary adherence to GST requirements and to increase knowledge of the repercussions of non-compliance.

- Addressing Regional Disparities:

Perform a thorough examination of regional differences in IGST revenue and pinpoint the fundamental causes influencing differences between states and union territories. Adopt focused initiatives and legislative steps to address particular issues that regions with lower IGST collections face. This could entail offering specialized assistance, offering rewards, and launching capacity-building programs to improve income generation and compliance. Promote policy harmonization and coordination between the federal and state governments to reduce regulatory inconsistencies and guarantee regional uniformity in compliance requirements. In order to stop income leaks and stop illicit trade practices that can disproportionately harm some areas, step up cross-border transaction monitoring and enforcement. Encourage investment and economic growth in areas with lower IGST collections to boost potential revenue, broaden tax bases, and spur economic growth. To promote economic activity and increase tax revenues, support measures aimed at creating jobs, infrastructure development, and private sector involvement.

V. DATA PRESENTATION AND ANALYSIS

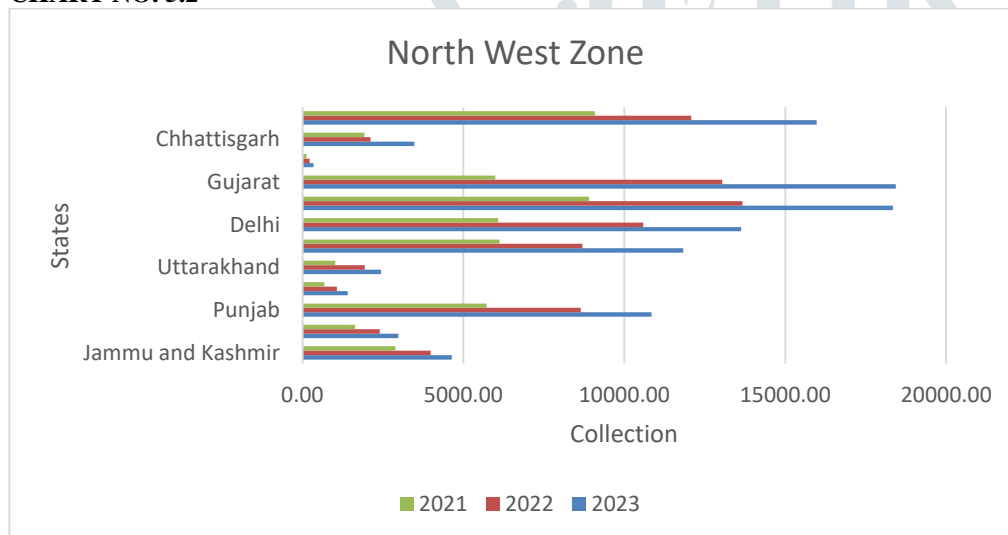
TABLE NO. 5.1

**TITLE OF THE TABLE: North West Zonal Collection Of IGST
(Rs. In Crore)**

North West Zone	2023	2022	2021
Jammu and Kashmir	4643.80	3982.37	2886.54
Himachal Pradesh	2976.47	2402.30	1639.53
Punjab	10845.20	8646.57	5721.59
Chandigarh	1409.68	1065.99	683.48
Uttarakhand	2444.55	1932.05	1014.49
Haryana	11828.86	8696.04	6117.12
Delhi	13627.74	10585.42	6079.99
Rajasthan	18341.44	13674.07	8907.50
Gujarat	18433.75	13045.23	5996.59
Ladakh	345.5831736	226.8144515	126.0849935
Chhattisgarh	3471.53	2113.25	1923.04
Madhya Pradesh	15975.30	12082.67	9082.71
TOTAL	104343.91	78452.77	50178.69

Source: Excel output on secondary data collected gst.gov.in

CHART NO. 5.2



Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION:

The IGST collection data for the years 2021, 2022, and 2023 is shown in this table for the several states and union territories that make up India's North West Zone. The North West Zone states, including Madhya Pradesh, Chandigarh, Gujarat, Jammu and Kashmir, Himachal Pradesh, Punjab, Uttarakhand, Haryana, Delhi, Ladakh, Chhattisgarh and Rajasthan, are listed in the table.

Madhya Pradesh, Gujarat, and Rajasthan seem to be the leading contributors to the North West Zone's IGST collections, with consistently strong collection figures over the course of the three years. With 18433.75 crore rupees, Gujarat collected the most IGST in 2023; Rajasthan came in second with 18341.44 crore rupees. Important contributions of rupees 11828.86 and 10845.20, respectively, have been made to IGST collections by states like Haryana and Punjab, with significant annual growth noted.

Even though their IGST receipts are relatively lower 3471.53 and 345.58 rupees smaller union territories like Chandigarh and Ladakh nevertheless exhibit a growing trend over time.

While certain states, like Punjab and Haryana, have high IGST revenues, other states, like Jammu and Kashmir, Himachal Pradesh, and Uttarakhand, have very low figures. This suggests that there may be regional differences in the amount of tax income generated within the zone and in economic activity.

The majority of the North West Zone states show a steady rise in IGST receipts between 2021 and 2023, suggesting better tax compliance and general economic expansion in the area. Gujarat IGST collection grew by roughly 12437.16 crore rupees from 2021 to 2023. Over the same time period, Madhya Pradesh's IGST collection increased by almost 6892.59 crore rupees. Between 2021 and 2023, Rajasthan's IGST collection increased significantly by almost 9433.94 crore rupees.

In 2023, Gujarat accounted for 17.67% of the total IGST collected, while Rajasthan provided for 17.58%. Gujarat was the largest contributor to the entire collection.

In summary, the examination of IGST collection statistics for the North West Zone reveals both encouraging patterns in revenue production and potential areas for more focus to guarantee fair economic growth and adherence to tax laws throughout the area.

TABLE NO. 5.3

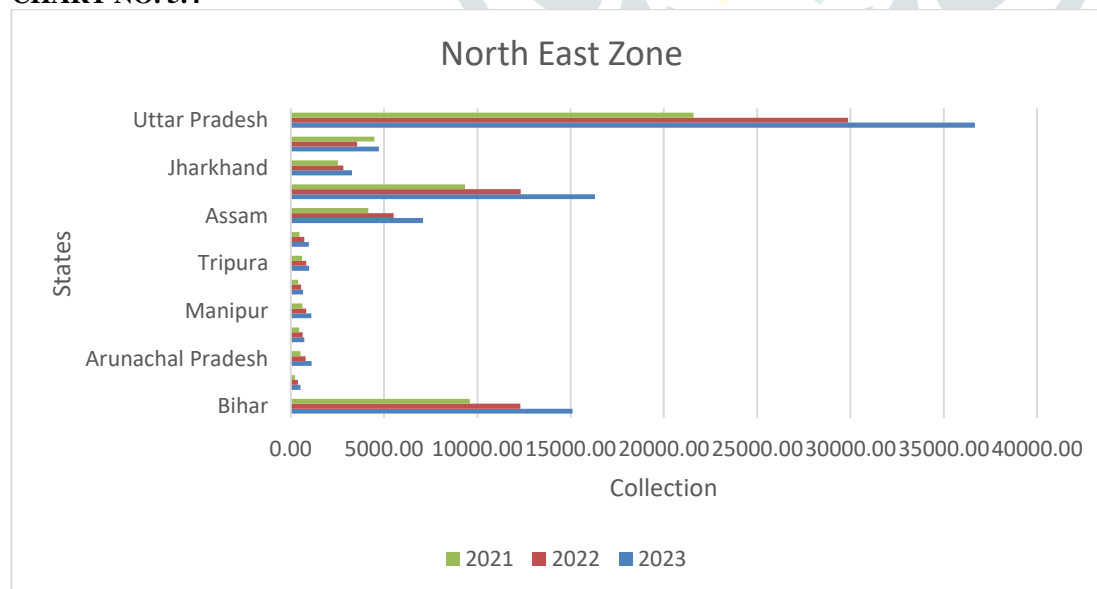
TITLE OF THE TABLE: North East Zonal Collection Of IGST

(Rs. In Crore)

North East Zone	2023	2022	2021
Bihar	15105.49	12306.00	9603.45
Sikkim	523.95	377.68	219.19
Arunachal Pradesh	1117.96	789.16	515.13
Nagaland	721.60	634.07	451.69
Manipur	1098.10	825.11	623.88
Mizoram	652.72	556.14	402.72
Tripura	982.50	834.56	612.50
Meghalaya	964.96	723.67	475.93
Assam	7097.46	5513.80	4153.28
West Bengal	16300.89	12323.53	9343.66
Jharkhand	3283.26	2818.47	2520.60
Odisha	4715.67	3548.16	4479.73
Uttar Pradesh	36674.52	29875.56	21580.32
TOTAL	89239.07	71125.91	54982.10

Source: Excel output on secondary data collected gst.gov.in

CHART NO. 5.4



Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION:

The IGST collection data for the years 2021, 2022, and 2023 is shown in this table for the several states and union territories that make up India's North East Zone. The North East Zone states are listed in the table, including West Bengal, Jharkhand, Odisha, Uttar Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, and Bihar.

Over the course of the three years, the North East Zone's overall IGST collection has demonstrated an increasing tendency, with considerable growth shown from 2021 to 2023. The North East Zone collected a total of 61,884.11 crore rupees in IGST in 2021. The entire amount of IGST collected rose to 67,839.04 crore rupees in 2022. The entire amount of IGST collected climbed to 92,132.78 crore rupees by 2023.

The North East Zone's leading contributors to IGST collections are states like Uttar Pradesh, Bihar, and West Bengal, which have demonstrated high collection rates in each of the last three years.

With 36,674.52 crore rupees in IGST collected in 2023, Uttar Pradesh led the collection. West Bengal came in second with 16,300.89 crore rupees, followed by Bihar with 15,105.49 crore.

From 2021 to 2023, the majority of states in the North East Zone saw a steady rise in IGST receipts, suggesting increased tax compliance and general economic growth in the area. Between 2021 and 2023, Uttar Pradesh's IGST revenue increased by almost 12,094.20 crore rupees.

Over the same time period, Bihar's IGST collection increased by about 5,502.04 crore rupees. From 2021 to 2023, West Bengal's IGST collection increased significantly by almost 6,957.23 crore rupees.

With 523.95 crore rupees in IGST collected in 2023, Sikkim got the lowest amount. The receipts from Arunachal Pradesh and Nagaland were also comparatively lower, coming in at 1,117.96 crore and 721.60 crore, respectively. States like Sikkim, Arunachal Pradesh, and Nagaland display relatively lower data, suggesting significant differences in economic activity and tax revenue production within the North East Zone, whereas Uttar Pradesh, Bihar, and West Bengal display robust IGST revenues.

With almost 39.8% of the total IGST collected in 2023, Uttar Pradesh made the largest contribution to the overall collection. West Bengal provided approximately 17.7%, while Bihar approximately 16.4%. Overall, this zone is showing signs of improvement

TABLE NO. 5.5

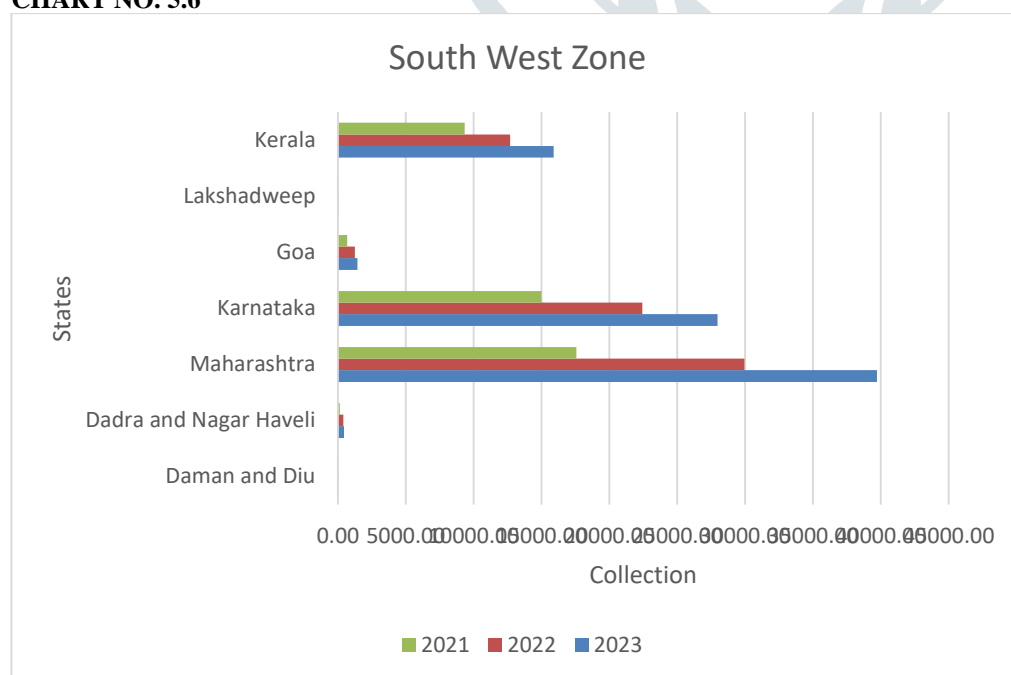
TITLE OF THE TABLE: South West Zonal Collection Of IGST

(Rs. In Crore)

South West Zone	2023	2022	2021
Daman and Diu	0.94	26.20	7.30
Dadra and Nagar Haveli	455.93	405.60	141.12
Maharashtra	39726.63	29958.58	17569.09
Karnataka	27976.73	22434.82	14995.51
Goa	1440.77	1242.51	678.00
Lakshadweep	37.13	23.35	18.69
Kerala	15886.21	12690.76	9343.04
TOTAL	85524.36	66781.83	42752.75

Source: Excel output on secondary data collected gst.gov.in

CHART NO. 5.6



Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION:

India's South West Zone is the geographical area is analysed.

Table lists a number of states and union territories that are part of the South West Zone, such as Kerala, Maharashtra, Karnataka, Goa, Daman and Diu, and Dadra and Nagar Haveli.

The table show each state's or union territory's total IGST collection (in crore rupees) for the chosen years 2021, 2022, and 2023.

Over the course of the three years, the South West Zone's overall IGST collection has consistently increased, suggesting higher tax compliance and general economic growth in the area.

Maharashtra collected 39,726.63 crore rupees in IGST in 2023, the most of any state. Kerala came in second with 15,886.21 crore rupees, followed by Karnataka with 27,976.73 crore.

With 0.94 crore rupees in IGST collected in 2023, Daman and Diu had the lowest amount. With 37.13 crore rupees, Lakshadweep's revenue was likewise comparatively smaller.

Between 2021 and 2023, Maharashtra's IGST collection increased significantly by about 22,157.54 crore rupees. Over the same time period, Karnataka's IGST collection grew by roughly 12,981.22 crore rupees. Kerala's IGST revenue increased significantly between 2021 and 2023, rising by almost 6,543.17 million rupees.

States like Daman and Diu and Lakshadweep have relatively lower data, suggesting significant inequalities in economic activity and tax revenue production within the South West Zone, while Maharashtra, Karnataka, and Kerala display robust IGST revenues.

Maharashtra accounted for 46% of the total IGST collected in the South West Zone in 2023, making it the state with the largest contribution. Additionally, Karnataka and Kerala contributed significantly 32% and 18%, respectively to the region's overall IGST collection.

TABLE NO. 5.7

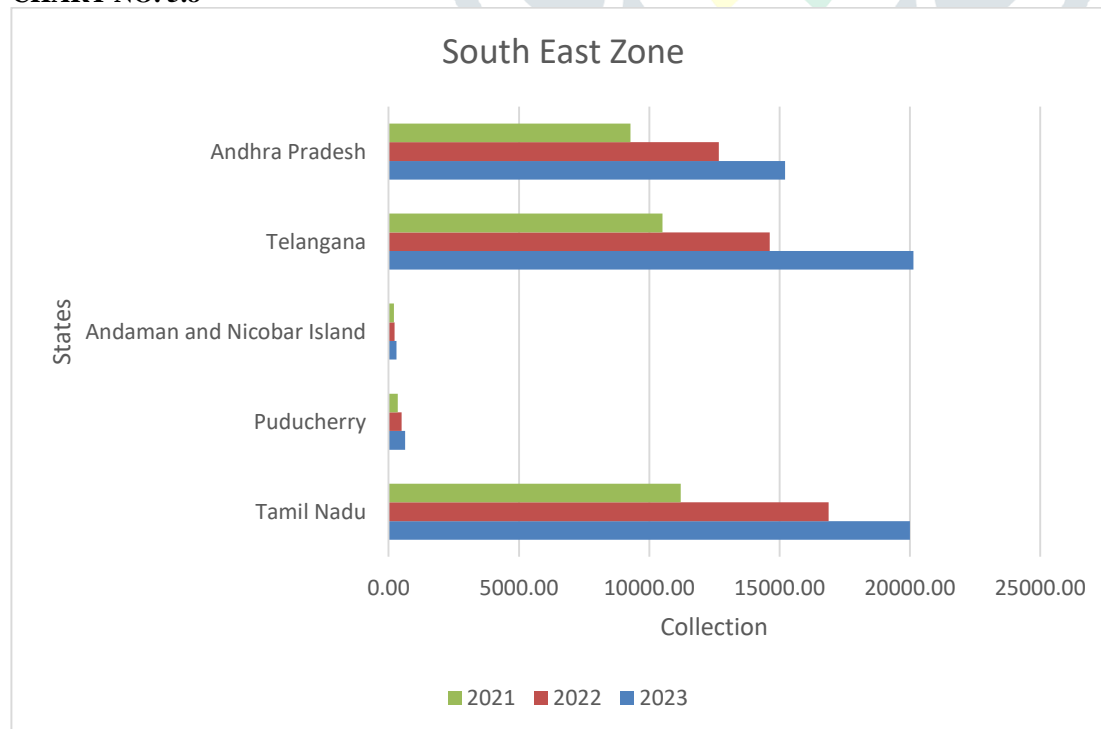
TITLE OF THE TABLE: South East Zonal Collection Of IGST

(Rs. In Crore)

South East Zone	2023	2022	2021
Tamil Nadu	20008.37	16887.62	11213.24
Puducherry	631.25	495.58	347.40
Andaman and Nicobar Island	295.11	231.53	205.72
Telangana	20136.78	14627.05	10511.82
Andhra Pradesh	15207.48	12666.26	9284.66
TOTAL	56278.99	44908.04	31562.84

Source: Excel output on secondary data collected gst.gov.in

CHART NO. 5.8



Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION: Within India, the South East Zone is the region under analysis.

The South East Zone's states and union territories are listed in the table, including Telangana, Andhra Pradesh, Puducherry, Tamil Nadu, and the Andaman & Nicobar Islands.

The numbers show each state's or union territory's total IGST collection (in crore rupees) for the designated years 2021, 2022, and 2023. Over the course of the three years, the South East Zone's overall IGST collection has consistently increased, suggesting higher tax compliance and general economic growth in the area.

With 20,008.37 crore rupees in IGST collected in 2023, Tamil Nadu led the pack. Andhra Pradesh came in second with 15,207.48 crore rupees, followed by Telangana with 20,136.78 crore.

With 631.25 crore rupees in IGST collected in 2023, Puducherry got the lowest amount. With 295.11 crore rupees, the Andaman and Nicobar Islands likewise had a comparatively smaller collection.

Between 2021 and 2023, Tamil Nadu's IGST collection increased significantly by about 8,795.13 crore rupees. Over the same time period, Telangana's IGST revenue increased by roughly 9,624.96 million rupees. Another state with significant development was Andhra Pradesh, which had an increase in IGST collection of about 5,922.82 crore rupees between 2021 and 2023.

States like Puducherry and the Andaman and Nicobar Islands have relatively lower data, indicating significant differences in economic activity and tax revenue production within the South East Zone, whereas Tamil Nadu, Telangana, and Andhra Pradesh indicate robust IGST collections. With respective shares of 35% of the total IGST collected in the South East Zone in 2023, Tamil Nadu and Telangana accounted for the largest share of the total collection. Furthermore, Andhra Pradesh contributed significantly—27% of the region's overall IGST collection

TABLE NO. 5.9

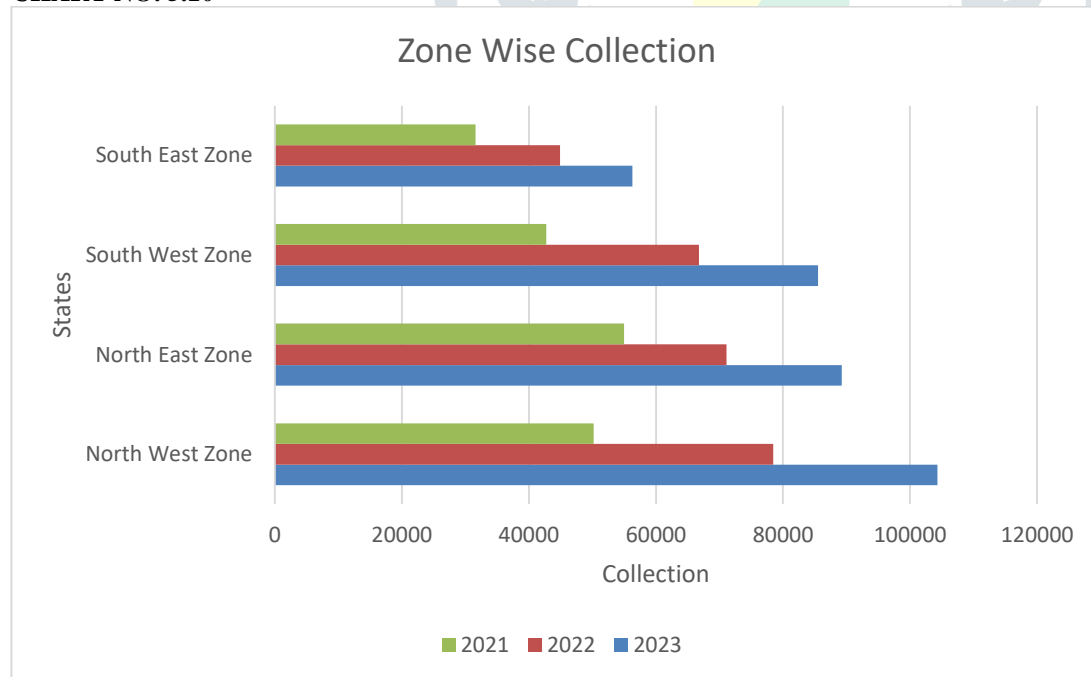
TITLE OF THE TABLE: Zonal IGST Collection

(Rs. In Crore)

Regions/Year	North West Zone	North East Zone	South West Zone	South East Zone
2023	104343.9096	89239.06935	85524.36	56278.99082
2022	78452.77097	71125.90646	66781.83	44908.03513
2021	50178.68969	54982.10268	42752.75	31562.84148

Source: Excel output on secondary data collected gst.gov.in

CHART NO. 5.10



Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION: The table presents IGST Collection for four different regions of India: North West States, North East States, South West States, and South East States from 2021 to 2023.

There is a noticeable increase in IGST collections from 2021 to 2023 across all regions, indicating growth in economic activity and tax revenue generation. Among the regions, the North West Zone consistently has the highest IGST collections throughout the years, followed by the North East, South West, and South East Zones. The South East Zone shows the lowest IGST collections among the four regions across all years, suggesting potential variations in economic activity and tax compliance. Each region experiences a significant increase in IGST collections from 2021 to 2023, reflecting overall economic growth and improved tax compliance nationwide.

The North West Zone had the highest IGST collection in 2023 with 104343.90 crore rupees. North East Zone followed with 89239.06 crore rupees, and South West Zone with 85524.36 crore rupees. South East Zone had the lowest IGST collection in 2023 with 56278.99 crore rupees. The North West Zone demonstrates the largest absolute increase of 31.11% followed by the North East Zone by 26.61%, South West Zone by 25.50% , and South East Zone by 16.78% in IGST collections over the three-year period.

While the North West Zone consistently leads in IGST collections, there are variations in collections among the other regions, indicating potential disparities in economic development and tax revenue generation across different parts of the country.

TABLE NO. 5.11

**TITLE OF THE TABLE: Descriptive statistics of Zonal IGST Collection
(Rs. In Crore)**

Groups	North West States	North East States	South West States	South East States
Mean	77658.46	71782.36	65019.65	44249.96
Median	78452.77	71125.91	66781.83	44908.04
SD	27091.34	17137.92	21440.19	12371.21
Sample Variance	733940963.27	293708139.17	459681544.81	153046810.88
Skewness	-0.13	0.17	-0.37	-0.24
Range	54165.22	34256.97	42771.61	24716.15
Minimum	50178.69	54982.10	42752.75	31562.84
Maximum	104343.91	89239.07	85524.36	56278.99
Sum	232975.37	215347.08	195058.94	132749.87

Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION: The table presents statistical measures for four different regions of India: North West States, North East States, South West States, and South East States.

ANALYSIS: This table provides descriptive statistics for IGST collections across different regions of India. It includes measures such as the mean, median, standard deviation (SD), sample variance, skewness, range, minimum, maximum, and sum for each region.

The mean IGST collection for North West States is 77,658.46 crore rupees, while the median is 78,452.77 crore rupees. The standard deviation for North West States is 27,091.34 crore rupees, indicating the variability of IGST collections around the mean. The skewness value is -0.13, suggesting a slightly left-skewed distribution. Additionally, the range for North West States is 54,165.22 crore rupees, representing the difference between the maximum and minimum IGST collections.

In the North East States region, the average IGST collection stands at 71,782.36 crore rupees, with a median value of 71,125.91 crore rupees. Variability around this average is moderate, as indicated by a standard deviation of 17,137.92 crore rupees. The data exhibits a slightly right-skewed distribution, with a skewness value of 0.17. The range between the maximum and minimum IGST collections is 34,256.97 crore rupees, spanning from 54,982.10 crore rupees to 89,239.07 crore rupees. In total, the IGST collections sum up to 215,347.08 crore rupees for the North East States region.

In the South West States region, the average IGST collection amounts to 65,019.65 crore rupees, with a median value of 66,781.83 crore rupees. Variability around this mean is somewhat higher, indicated by a standard deviation of 21,440.19 crore rupees. The distribution of IGST collections shows a moderate left skewness, with a skewness value of -0.37. The range between the maximum and minimum IGST collections is 42,771.61 crore rupees, ranging from 42,752.75 crore rupees to 85,524.36 crore rupees. In total, the IGST collections sum up to 195,058.94 crore rupees for the South West States region.

In the South East States region, the average IGST collection stands at 44,249.96 crore rupees, with a median value of 44,908.04 crore rupees. There is comparatively lower variability around this mean, with a standard deviation of 12,371.21 crore rupees. The distribution of IGST collections is slightly left-skewed, indicated by a skewness value of -0.24. The range between the maximum and minimum IGST collections is 24,716.15 crore rupees, spanning from 31,562.84 crore rupees to 56,278.99 crore rupees. The total IGST collections sum up to 132,749.87 crore rupees for the South East States region.

TABLE NO. 5.12

TITLE OF THE TABLE: Correlation of Zonal IGST Collection

Groups	North West States	North East States	South West States	South East States
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North West States	1			
North East States	0.998285098	1		
South West States	0.998949307	0.994553413	1	
South East States	0.999785979	0.996860374	0.999683621	1

Source: Excel output on secondary data collected gst.gov.in

INTERPRETATION: This correlation table shows the correlation coefficients between IGST collections in four different regions of India: North West States, North East States, South West States, and South East States.

The correlation coefficient measures the strength and direction of the linear relationship between two variables. It ranges from -1 to 1. A value of 1 indicates a perfect positive correlation, meaning that as one variable increases, the other variable also increases proportionally. A value of -1 indicates a perfect negative correlation, meaning that as one variable increases, the other variable decreases proportionally. A value of 0 indicates no linear correlation between the variables.

The table provides the correlation between the different states with reference to IGST Collection. The correlation coefficients on the diagonal (where the region is compared with itself) are all 1, which is expected since a variable has a perfect correlation with itself.

The correlation coefficients between different regions are close to 1, indicating a strong positive linear relationship between IGST collections in these regions. The correlation coefficient between North West States and North East States is approximately 0.998, indicating a very strong positive correlation between IGST collections in these two regions.

Similarly, the correlation coefficients between other pairs of regions North West and South West, North East and South East, South West and South East are also very close to 1, indicating strong positive correlations. These strong positive correlations suggest that IGST collections in one region tend to move in tandem with IGST collections in other regions.

This could imply that economic factors affecting one region's IGST collections are likely to affect IGST collections in other regions as well. Thus it can be understood from the correlation table that the regions are engaged in similar levels of inter-regional and international trade and are likely to generate more IGST revenue due to increased imports, exports, and interstate transactions. It can also be understood that there is a corresponding level of consumer spending and infrastructure in these regions.

TABLE NO. 5.13

TITLE OF THE TABLE: Hypothesis Testing

Groups	Count	Sum	Average	Variance
North West States	3	232975.4	77658.4568	733940963.3
North East States	3	215347.1	71782.3595	293708139.2
South West States	3	195058.9	65019.6451	459681544.8
South East States	3	132749.9	44249.9558	153046810.9

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups	1909157674	3	636385891	1.551803552	0.2748782	4.066180551
Within Groups	3280754916	8	410094365			
Total	5189912591	11				

Source: Excel output on secondary data collected gst.gov.in

H₀: There is no significant difference between IGST collection in different Zones in India

H₁: There is a significant difference between IGST collection in different Zones in India

INTERPRETATION: The purpose of the hypothesis test was to determine whether IGST collections in various Indian zones differed significantly from one another. This table presents the results of a one-way ANOVA (Analysis of Variance) test, which is used to analyze whether there are statistically significant differences between the means of three or more groups.

The hypothesis test aimed to assess whether there is a significant difference between IGST collections in different zones in India. In this hypothesis test, the p-value associated with the F-statistic is 0.2749, which is greater than the typical significance level of 0.05. Therefore, we fail to reject the null hypothesis. This suggests that there is not enough evidence to conclude that there are statistically significant differences between the means of the groups.

In other words, the variability between group means is not significantly greater than the variability within groups. In practical terms, this suggests that the variability observed in IGST collections across the various zones in India is not significantly greater than the variability within each zone. It implies that, based on the data and the statistical analysis conducted, there are no significant differences in IGST collections between the zones.

However, it's important to note that failing to reject the null hypothesis does not necessarily mean that there are absolutely no differences between the zones. It simply means that the evidence from the data is not strong enough to confidently conclude that there are differences. Other factors, such as sample size, data quality, and the specific statistical methods used, can also influence the outcome of the hypothesis test.

VI. FINDINGS

• Compliance Levels and Enforcement Efforts:

The data analysis provided information about taxpayers' compliance levels with regard to IGST payments and filings. The study evaluated the degree of compliance in various locations by looking at filing trends, payment schedules, and the accuracy of information presented in GST returns. The results showed that there were differences in the levels of compliance, with certain areas showing better compliance with the GST requirements than others. The identification of compliance gaps and the enforcement of regulatory compliance were made possible in large part by enforcement initiatives like audits and data analytics. States such as Delhi and Maharashtra, for example, have continuously reported increasing IGST receipts, a sign of improved compliance and enforcement. States with smaller IGST collections, such as Jharkhand and Odisha, on the other hand, may have compliance issues that call for focused enforcement measures.

• Regional Disparities in IGST Collections:

Data on IGST collections were analyzed to shed light on regional differences in revenue production. Regions with higher and lower revenue contributions were discovered by the study through a comparison of IGST collections among states and union territories. The data analysis took into account factors like administrative efficiency, trade dynamics, and economic growth that contribute to regional differences. States that performed well economically typically reported larger IGST collections, whereas states that had difficulties with economic development typically generated less money. Stronger business activity and trade dynamics are reflected in the higher IGST receipts reported by states experiencing solid economic growth, such as Karnataka and Gujarat. States like Uttarakhand and Chhattisgarh, on the other hand, had lesser collections, suggesting possible economic difficulties and compliance problems in these areas.

• Impact of Economic Factors on IGST Revenue:

A number of economic variables, including GDP growth, industrial production, and consumer expenditure, were connected with IGST revenue through data analysis. The study evaluated how economic conditions affected revenue generation by looking at patterns in economic performance and IGST collections over time. The results showed that IGST revenue and economic growth were positively correlated, with states with stronger economies reporting larger revenues. Periodic variations in IGST collections resulted from the impact of external variables and economic swings on revenue trends. States like Tamil Nadu and Maharashtra that are seeing faster GDP growth rates also showed improvements in IGST receipts. Likewise, states like Gujarat and Haryana that have thriving industrial sectors have reported higher IGST income, suggesting a favorable relationship between tax collection and economic development.

• Effectiveness of Enforcement Mechanisms:

Data analysis shed light on the efficiency of risk-based strategies, audits, and data analytics among other enforcement tools for ensuring revenue integrity and tax compliance. The effectiveness of enforcement activities was assessed by the study through an analysis of compliance trends, non-compliance detection rates, and enforcement results. The results underlined how crucial strong enforcement measures are to identifying non-compliance, discouraging tax evasion, and maintaining the integrity of the tax system. Nonetheless, there were still issues with handling new compliance risks and modifying enforcement plans to account for changing tax evasion techniques. Punjab and Rajasthan, two states that have taken proactive measures to enforce laws, have seen increases in compliance rates and decreases in cases of tax evasion. On the other hand, states like Bihar and Uttar Pradesh that had no ability to enforce the law found it difficult to maintain revenue integrity and compliance.

• Policy Implications and Recommendations:

The study found many policy implications and recommendations to improve tax compliance and solve regional discrepancies in IGST revenue based on the results of the data analysis. For example, governments should provide funds and assistance to states like Bihar and Jharkhand that have lower compliance rates in order to bolster enforcement strategies and enhance revenue collection. Targeted taxpayer education initiatives and incentives can also be put in place to promote voluntary compliance and boost the local economy in underserved areas. Policymakers can improve revenue collection and promote fair economic development across states by coordinating policy measures with data-driven insights.

VII. SUGGESTIONS:

• **Simplifying Compliance Procedures:** To lessen the burden of compliance on taxpayers, simplify and expedite the IGST return filing procedure. Make digital platforms and user-friendly interfaces available so that taxpayers may easily file their returns and make payments.

• **Improving Taxpayer Awareness and Education:** Organize frequent awareness campaigns and taxpayer education initiatives to inform taxpayers of their rights, responsibilities, and GST regime compliance needs. Provide thorough instructions and materials, including online tools, tutorials, and FAQs, to help taxpayers comprehend and carry out their GST-related obligations.

• **Putting Risk-Based Compliance Strategies into Practice:** Use risk-based compliance techniques to successfully target high-risk taxpayers and industries that have a history of non-compliance. Prioritize enforcement measures based on the identification of possible compliance gaps using data analytics and risk profiling approaches.

• **Enhancing the Mechanisms of Enforcement:** Boost enforcement tools, like audits, inspections, and investigations, to successfully identify tax evasion and discourage non-compliance. Give the tax authorities enough staff and resources so they can carry out prompt and thorough enforcement actions.

• To encourage taxpayers to voluntarily reveal any prior non-compliance and make necessary corrections to their tax liabilities, voluntary disclosure schemes and compliance incentives should be made available. Help and encourage taxpayers to make corrections to their tax returns, correct errors in their files, and voluntarily arrange their tax affairs.

- Increasing Inter-Border Collaboration: Encourage collaboration and coordination between federal and state tax authorities to resolve disputes over jurisdiction and guarantee the smooth implementation of IGST laws. To effectively combat cross-border tax evasion and smuggling, cooperate with law enforcement and customs authorities, among other government entities.
- Establish procedures for the ongoing assessment and monitoring of the degree of compliance, the amount of money collected, and the actions taken by law enforcement. To find opportunities for optimization and improvement, evaluate compliance techniques and enforcement tactics on a regular basis.

III. CONCLUSION

To sum up, this study has offered a thorough examination of the Integrated Goods and Services Tax (IGST) collections in India, looking at a number of variables that affect revenue generation, compliance rates, enforcement strategies, and regional differences. A number of important conclusions and insights have been made after a careful investigation of data analysis, enforcement procedures, and difficulties faced by tax officials.

The report emphasizes how crucial it is to comprehend IGST collections and how they affect tax receipts and economic expansion. It emphasizes how important it is to have efficient compliance, enforcement, and policy interventions in order to maximize the efficiency of IGST collection and guarantee equitable taxation across regions. The research highlights important areas for policy intervention and reform by identifying factors that contribute to variances in IGST revenue, such as economic activity, interstate trade dynamics, tax compliance levels, and administrative efficiency.

The results highlight the necessity of developing risk-based compliance methods, strengthening taxpayer education, expediting compliance procedures, strengthening enforcement measures, and encouraging voluntary compliance. The study also emphasizes how crucial cross-border collaboration, ongoing observation, and assessment are to improving the effectiveness of IGST collection and combating tax evasion.

In summary, the study offers significant perspectives and suggestions to legislators, tax authorities, and interested parties to enhance adherence to IGST laws, reduce wastage of income, and foster sustainable economic expansion. India can improve the integrity and efficacy of its GST regime and create a more favorable business, investment, and development climate by tackling the issues raised and putting the recommended reforms into practice.

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