



Recent developments and emerging research trends of GST in India: A comprehensive review

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Abstract

The study attempts to highlight the developments in the current and ongoing research in the area of Goods and Services Tax in India and abroad along with recognizing the pattern of the research. The study will predict the future course of action with respect to the research on GST in India with the suggestive measures to overcome the shortcomings thus identified. Data was imported using two databases i.e. Web of Science and Scopus and further filtered based on the time period, language, concerned area of research and keywords. Then the data was combined with the help of R software and the results thus obtained were carried forward for interpretation. Research on G.S.T is showing rising trend since its inception with the only exception of the time period of the COVID-19 lockdown. Also, the contribution of India as a country in the global research on G.S.T has been significant after the country adopted G.S.T as a tax reform. Lastly the present scenario of G.S.T status in India as highlighted by the secondary data is also presented in the study for further analysis.

Keywords- Goods and Services Tax, GST, review, recent developments, research

Paper type- Review paper

1. Introduction

Goods and Services tax aka GST is a comprehensive indirect tax levied on the consumption or supply of goods and services. It was launched as a constitutional amendment act in 2017 primarily to replace multiple indirect taxes levied by central and state governments like excise duty, service tax etc. GST is regarded as India's most extensive tax reforms since its independence, was motivated by the "one nation, one market, one tax" philosophy (Ministry of Information and Broadcasting, Government of India, 2022).

Background of GST in India- Before the introduction of G.S.T, the Indian indirect tax regime was highly fragmented (Paliwal et al., 2019). The national and sub-national governments were separately taxing the consumers. They levied indirect taxes such as service tax, value-added tax, central sales tax, entertainment tax, purchase tax and octroi. Also, the difference in tax rates across states made inter-state tax compliance an onerous exercise. Additional taxes applicable to the taxable value of each good and service at each point of sale made the system more complicated (Leemput Van and Wiencek, 2017). Consumers used to pay a "tax on tax" on every purchase throughout a product's value chain, which increased the product's cost by roughly 25%–30%. Thus, India needed a tax regime that could make the existing indirect tax system less complicated by bringing businesses under a uniform taxation system. G.S.T, a new indirect tax regime, aimed to remedy the problem of "tax on tax" by merging more than ten indirect taxes into one tax to simplify compliance, reduce tax cascading and promote economic integration (Ministry of Information and Broadcasting, Government of India, 2022).

GST implementation in India- G.S.T. is a destination-based tax levied on each stage of the supply chain from manufacture up to final consumption. In this only the value addition is taxed and the burden is borne by the final consumer. Currently there are five slabs under G.S.T. i.e. 0%, 5%, 12%, 18%, 28%. India's GST operates under a

dual structure, comprising the central G.S.T. (CGST) levied by the Central Government and the state G.S.T. (SGST) levied by the State Government. Integrated GST (IGST) is applicable for inter-state transactions collected by the Central Government and transferred to the respective State Government.

Research gap identified: Goods and services tax (GST) in itself is a very dynamic and conceptually complicated area that is ever evolving. Although the academic interest in GST has witnessed significant growth over time still there are certain dimensions/aspects that are not yet addressed in the ongoing body of literature on GST. This study highlights those dimensions as well as presents the overview of the current research activity concerning the GST framework. The identified gaps in the current scholarly research on GST are as follows:

- i) As the GST compliance system has led to a rise in the documentation process (Bhalla et al., 2023) the research in this area should focus on ways and means to reduce the compliance costs of GST in favor of smaller businesses and MSMEs.
- ii) Ojha and Vrat (2015) recommended to further study the behavior of the key variables of the pre-GST period (10 years) and compare it with the actuals of the same period. A detailed comparison based on the secondary data from pre and post GST time period is thus needed.
- iii) Research in India is not enough in areas relating to indirect and consumption-based taxation esp. GST. There is a significant need for more research on the viability and feasibility of a tax like GST in the Indian context.
- iv) State specific research and findings related to the working mechanism and practical aspects of GST are limited. As per Majumdar A (2021), uniform tax rates across states or over commodities may not be ideal as there is wide variation in item wise consumption patterns across states.

1.1 Research Questions

RQ1. What is the year wise number of publications on Goods and Services tax?

RQ2. Which are the most involved countries and institutions in the research on Goods and Services tax?

RQ3. What are the shortcomings in the ongoing research in GST?

2.0 Literature Review

This section of the study focuses on the authors research across various data sources on G.S.T after going through the publications available on Scopus and Web of Science as well as the government's reports. Research activity concerning GST in India was not prevalent till 2009-10. The body of literature up to this period focuses on analyzing the feasibility of consumption or destination-based tax in India and how the states shall respond to it. The research on GST from the pre-GST era gives insights on. Also, the intensity of research increased post 2016 According to Dwivedi, Hari K., G.S.T has replaced complex indirect tax mechanism in India however the structural issues need to be addressed in order to make G.S.T more effective. G.S.T as a taxation reform has also transitioned the indirect tax mechanism from origin-based to destination-based thereby sparking concerns and controversies among industrial rich state governments that this taxation transformation will adversely affect their revenue performance (Garg et al., 2024). According to Surekha, A et al., another important component under the G.S.T regime is I.T.C i.e. Input Tax Credit and how it can be optimized further to better support the businesses and drive the success of G.S.T implementation. The dynamic nature of G.S.T and the frequent reforms makes the compliance process difficult especially in the short run. For example, inflation affects the GST revenue in the short run, but its role in the long run is not significant (Kumar, S. (2024). Therefore, in the long run the fluctuations are expected to slow down such that a clearer picture emerges of the economic impact of the G.S.T reform in India. GST is a long-term strategy, and benefits won't become apparent right away. Therefore, it will take some time for people to comprehend its significance (Patwal, H et al., 2024). Data showed that more than one-third of business persons from the sample were facing a problem at the very first step, namely getting the GST registration number and filing returns (Shukla, S., & Kumar, R. (2019). According to Bhalla et al. (2024) there is a need for digital literacy and tech adoption training for micro firms along with subsidized access to compliance software.

3.0 Methodology

This study is an attempt to highlight the current and past trends in the ongoing research in the area of G.S.T in the form of bibliometric analysis from the year 2017-2024. A bibliometric analysis is often in work to construe the numeric data in a specific research subject area, to determine the publication dynamics on a specific topic, and for ascertaining the publication tendency within a certain subject area (Lee et al., 2018). Bibliometric study is an analytical approach that uses the empirical and quantitative study to explain the distribution dynamics of research papers with a particular topic and a given period of time (Almind & Ingwersen, 1997; Persson et al, 2009). The findings of such researches provide and assist future researchers to assemble their literature survey in the planned manner. Another important benefit of bibliometric research is to summarize the precise topic literature in quantitative manner (Merigo et al., 2015). Thus, bibliometric analysis helps the researchers to understand the progress made in their area of interest so far and what are the aspects/components which needs more attention.

For bibliometric analysis Scopus and Web of Sciences database was used where papers with the keyword “Goods and Services tax” were searched from the year 2017 to 2024. This database was chosen because of its wider acceptability of publication in various academic institutions and regulative bodies. The keyword “Goods and Services Tax” was used for searching papers and 578 papers were from Scopus database and rest 242 from Web of Science were found and finally the total of 697 observations in the form of documents were taken forward for analysis on the software after the removal of duplicates.

3.1 Searching of articles and filter stage

This stage consisted of several sub steps. Firstly, the keyword “Goods and Services tax” was used to search articles on both Scopus and Web of Science. Scopus and Web of Science comprehensively cover the English scientific literature (Mongeon and Paul-Hus 2016). Then the results were further filtered based on the time period which was selected from 2017-2024 by the author as G.S.T was introduced in 2017 in India. This filter showcases the research being carried in the area of G.S.T after India adapted it as a single tax to replace other indirect taxes prevalent in the country. Other filters in the Scopus database include- eliminating the results in languages other than English, in areas other than Economics, Econometrics, Finance, Business, Management and Accounting. Finally, a total of 578 results were considered from Scopus for further evaluation.

Similarly in the Web of Science database, initially there was a total of 516 research articles in English language. This number was further reduced to 415 when the result was filtered on the basis of time span i.e. 2017-24. In the last stage of applying necessary filters, irrelevant research areas were excluded and the results were confined to business economics, government law, social sciences and mathematical methods in social sciences. Based on this, a set of 242 research publications were finalized from Web of Science and taken forward for further analysis. In the final stage, the datasets from both Scopus and Web of Science were combined excluding the duplicates and a total of 698 publications were taken forward for our study.

4.0 Data Analysis

4.1 Main information

Table 1 illustrates the overall research progress in the area of G.S.T highlighting the key indicators like timespan, annual growth rate of the published research etc.

Table 1: Main Information

Description	Results
Timespan	2017-2024
Sources (Journals, Books, etc.)	Scopus and Web of Science
Documents	697
Annual Growth Rate %	6.39
Average citations per doc	5.275
Author's Keywords (DE)	1990
Authors	1407
Authors of single-authored docs	210
Co-Authors per Doc	242
International co-authorships %	12.05
Article	542

Source(s): Author’s own work using biblioshiny software

4.2 Annual Scientific Production

Table 2 presents the year wise publications on GST from 2017 till 2024. The values taken from the table are further plotted on the graph as shown. As it is seen from the graph that research publications on GST show a rising trend from 2022 onwards. After the inception of GST in the year 2017 the trend was increasing but it was disrupted with the sudden outbreak of the COVID-19 pandemic.

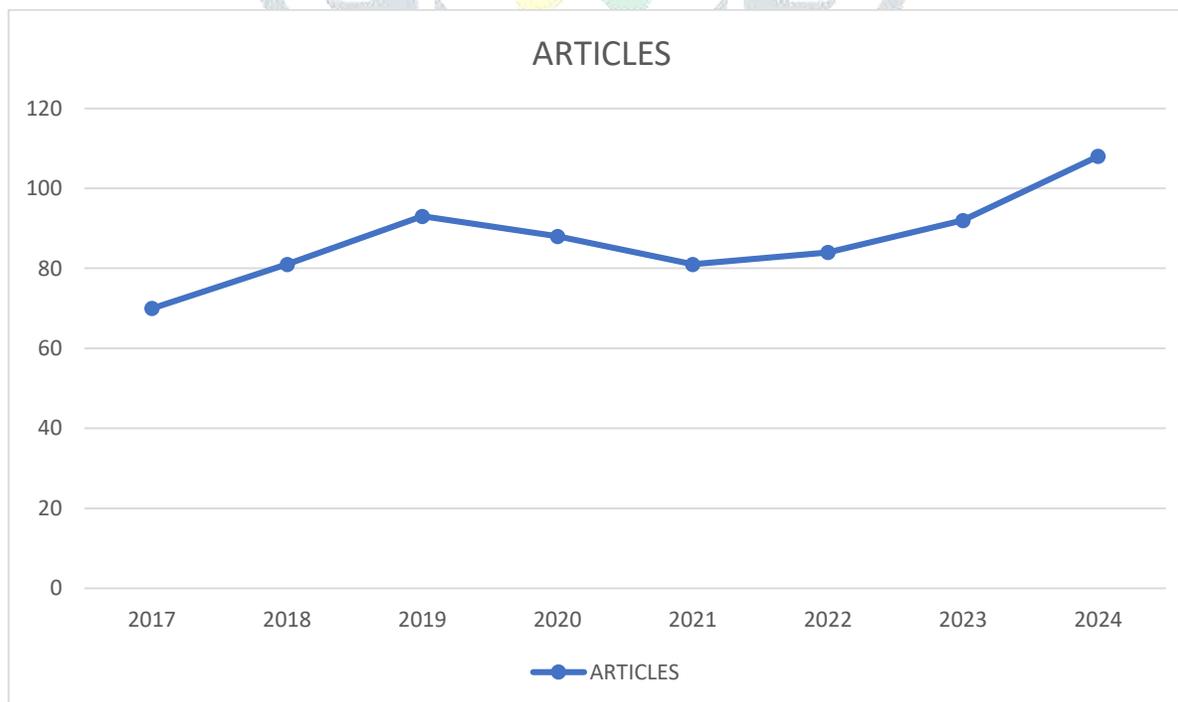
Table 2: Year-wise publications in G.S.T

YEAR	ARTICLES
2017	70
2018	81
2019	93
2020	88
2021	81
2022	84
2023	92
2024	108

Source: Author's own work extracted from

This table is further plotted on a graph (figure 1) as shown below depicting the rising trend in the research related to G.S.T.

Figure 1 Annual Scientific Production: Graph



Source: Author's analysis based on R software

4.3 Country wise publication on G.S.T: **Table 3** shows the country wise contribution in the research publication on “Goods and Services tax” highlighting the top seven countries in terms of published research articles in the mentioned area. This table clearly established the contribution of India in the research of Goods and services tax. United States of America leads in the world in terms of the research on GST which emphasizes the need for India as a country to further improve its research on GST.

Table 3: Top countries in terms of overall scientific production on G.S.T

Country	Frequency
U.S. A	190
India	147
U. K	54
Germany	38
Australia	37
China	36
Spain	36

(Source: Authors' own work)

Country Scientific Production

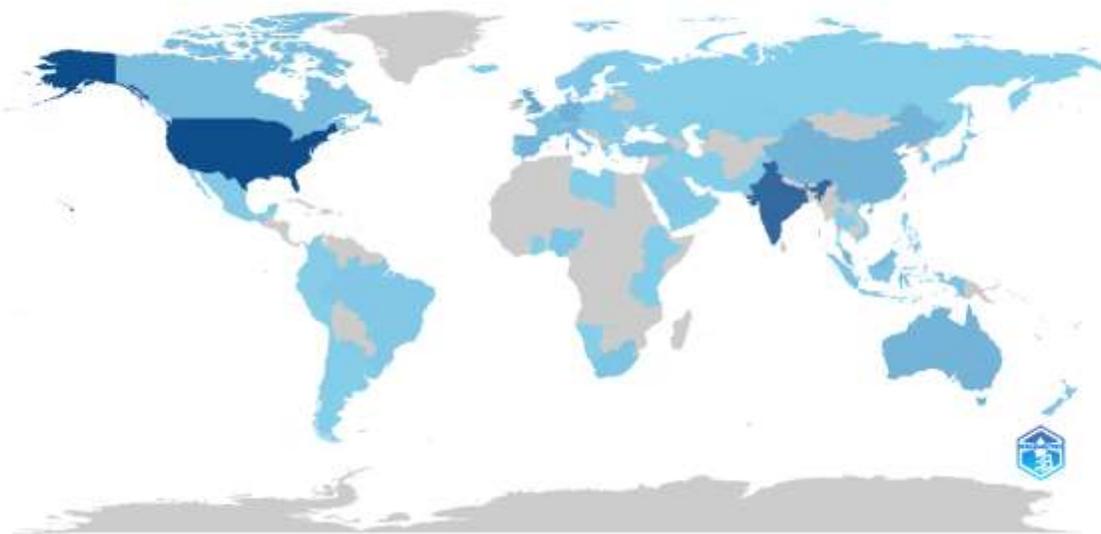


Figure 2: Country wide scientific production

: In the figure above, those countries making a significant contribution to the field of G.S.T research are marked with darker shades of blue. The countries with little to no contribution in this area are those shown in the shade of grey. Thus, it can be concluded by looking at the above map that while India is comparatively ahead in its research on G.S.T, it still needs to improve further in the field of research as far as other western countries are concerned.

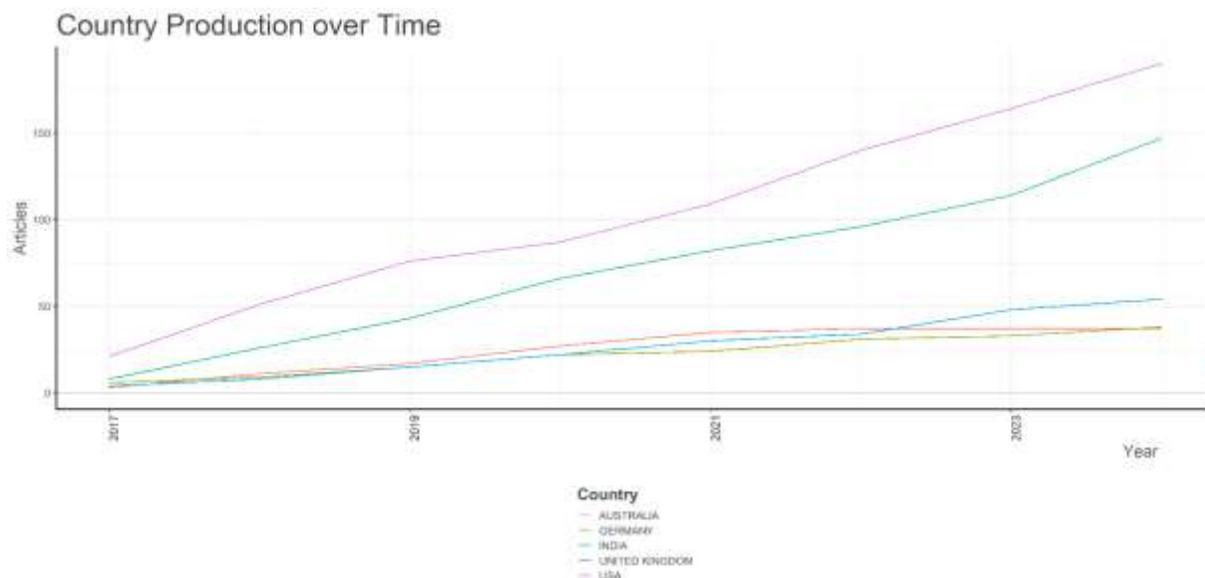


Figure 3: Country's production over time

In the graph above, five countries are represented using different colors on x axis and the number of articles published by them on y axis. U.S.A which is highlighted by purple color has the most significant production over time i.e. from 2017-2024. The next country in the above plot is India shown by the green color also depicts an increasing year wise production which highlights the vital presence of the country in the research on G.S.T post 2017. This finding is especially relevant in the Indian context as it points out the growing interest in the area of G.S.T given its dynamic nature and the frequency of reforms undertaken thereby. G.S.T as an indirect tax reform implemented in the country to streamline the previously existing multiple taxes into a single tax and to simplify the compliance burden is subject to revisions by the Indian policymakers hence it is important to study all its implications in detail.

5.0 Keyword Occurrence Analysis:

Keyword occurrence analysis is performed to locate the frequency of keywords that have been used in the published documents on goods and services tax. The following plot suggests that keywords like tax (247), services (101), India (57), analysis (49) etc. appear more than others. Author keywords are assigned by the authors of the articles provides complete overview of the study (Fernandez et al., 2013). Author keywords help to identified trends topic of the study (Bhatnagar, & Sharma, 2022).

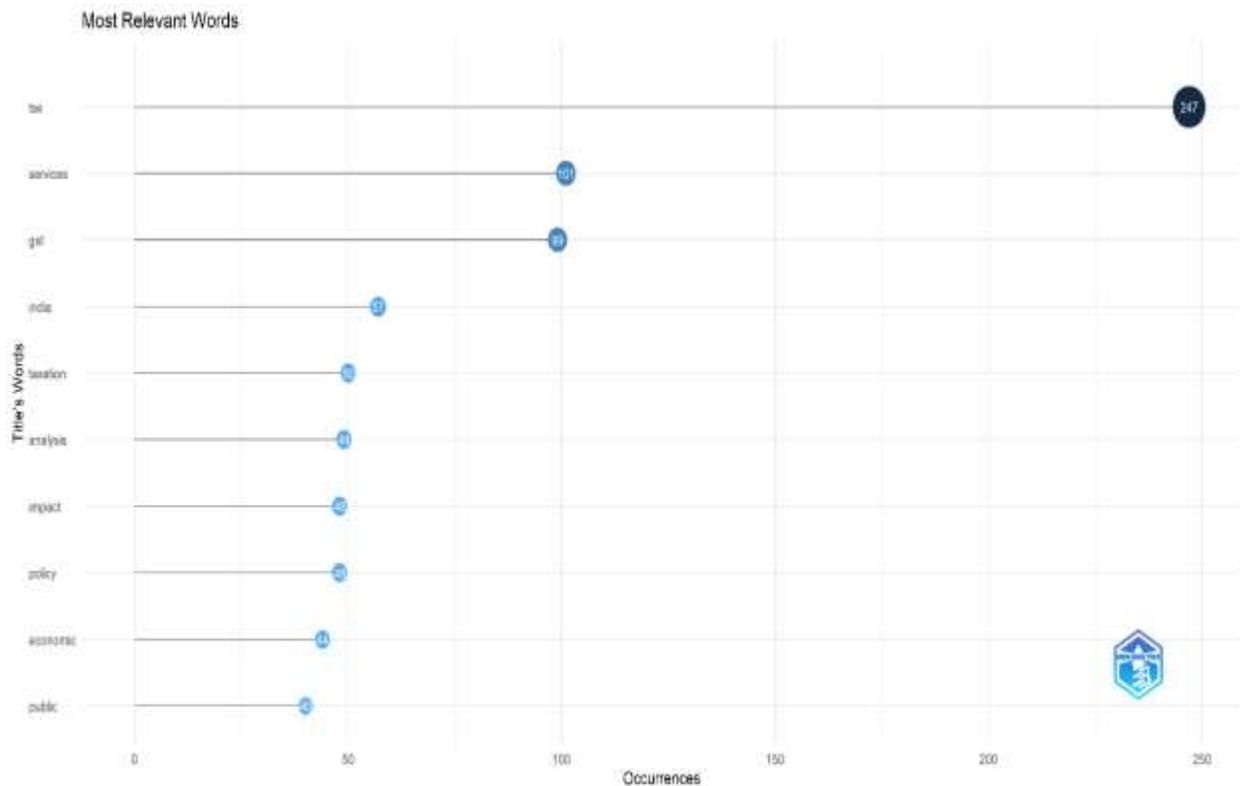


Figure 4: Keyword occurrence analysis



6.0 Trend Topic Analysis

The following plot depicts the variables or topics in trend based on author’s keywords. The figure identifies input tax credit (ITC), Indian economy, economic growth, tax revenue and covid 19 etc. as some of the variables whose impact has been analyzed in the research of G.S.T in the recent years. It also gives the future researchers of G.S.T an insight on what are the topics/variables whose impact has not been studied till now.

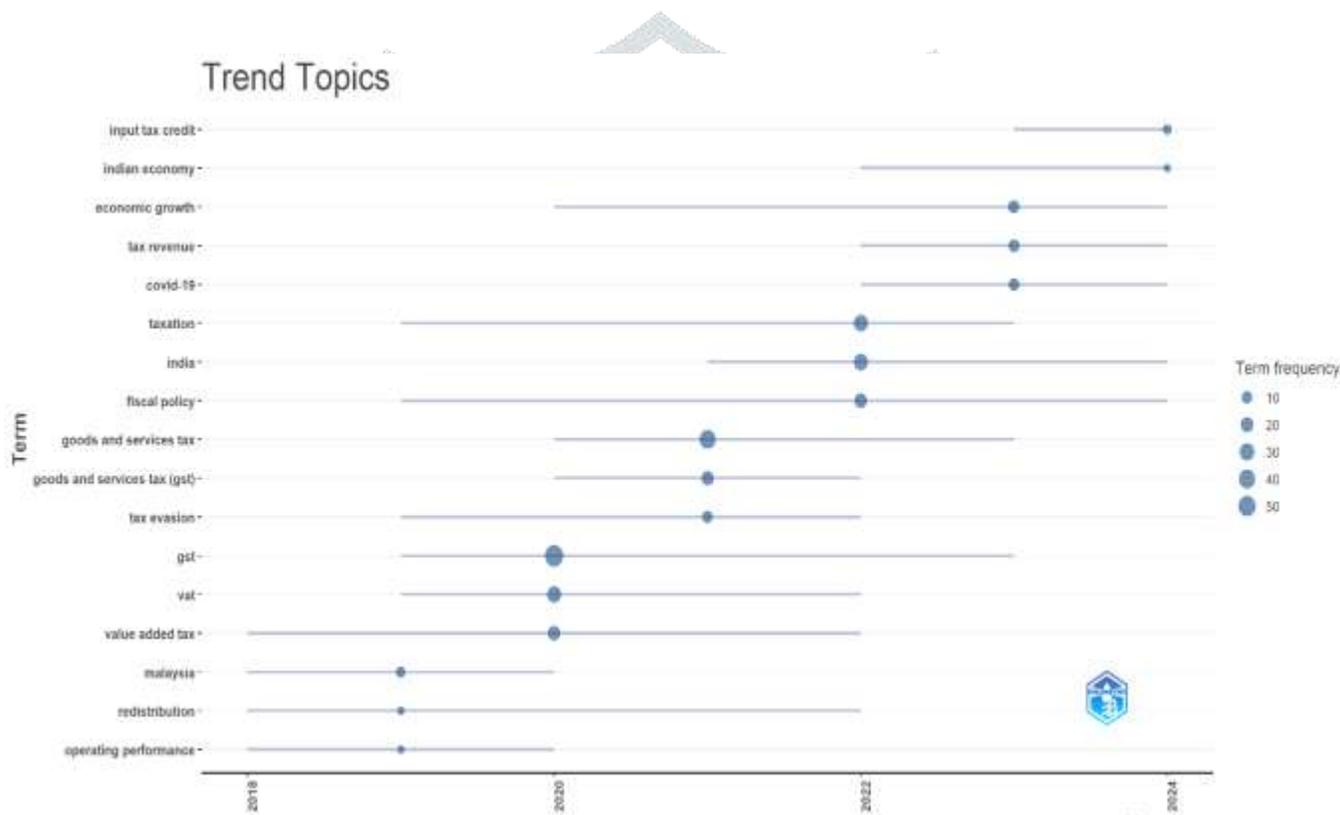


Figure 5: Trend Topic Analysis

7.0 Overview of other relevant findings

7.1 Most Globally cited documents:

The following graph depicts the most cited documents globally in the area of Goods and Services taxes from 2017-24.

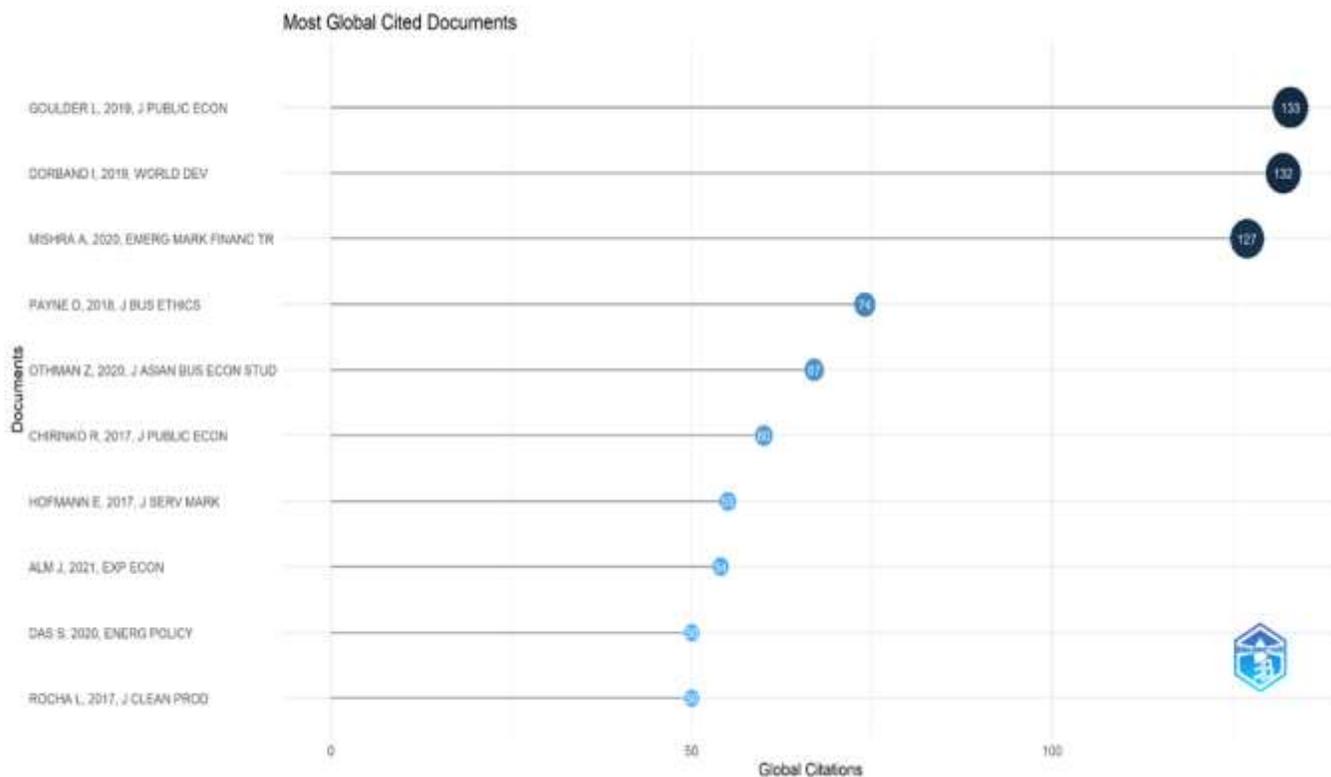


Figure 6: Most Global cited documents

The above graph illustrates the work of one of the Indian authors (Mishra, A. et al 2020) featured in top 3 of the most cited documents on G.S.T after 2017 which clearly depicts a strong Indian influence on the G.S.T related research especially after 2017 when India implemented G.S.T and subsumed other indirect taxes under it. The contribution of India and other nations towards research in G.S.T can further be understood by the graph below. The following plot illustrates the native countries of the corresponding authors stating that the second highest number of authors belong to India which is just behind the U.S.A.

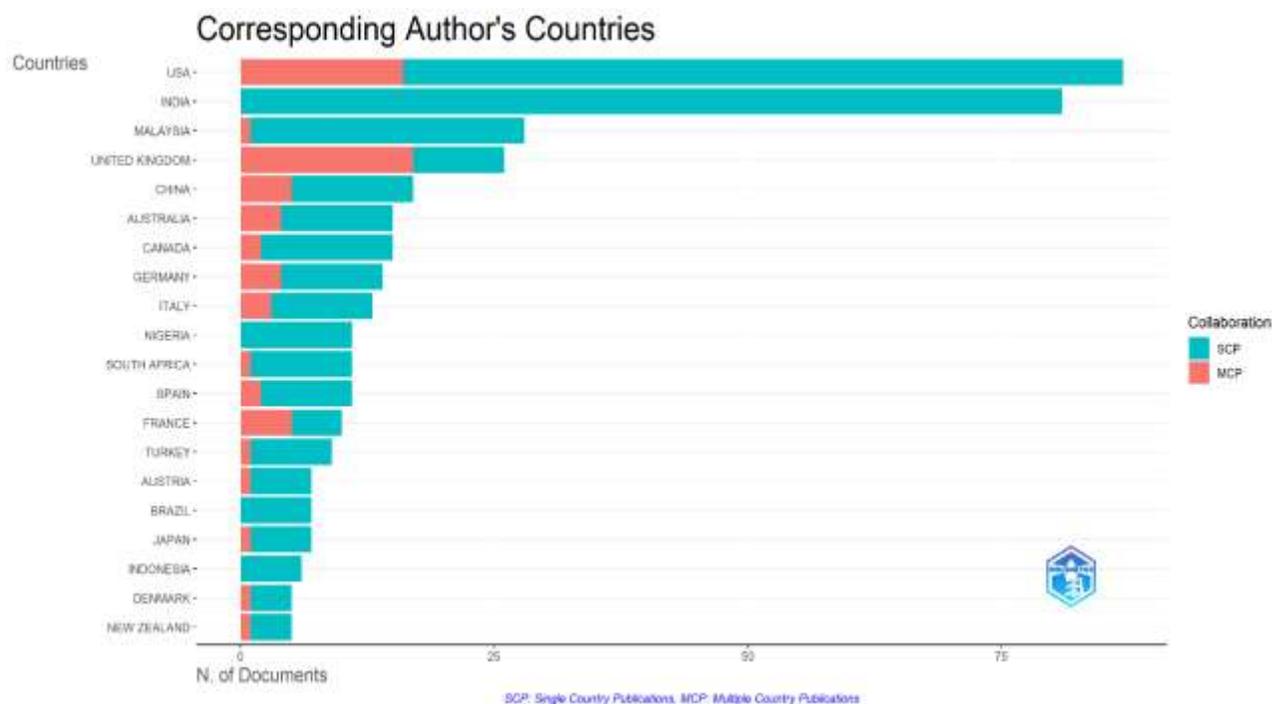


Figure 7: Corresponding authors' countries

7.2 Most relevant sources

Sources play a vital role in showing the pattern and trend of development in a particular field of study. The following figure illustrates the various sources of the research in G.S.T and ranks them in the order of relevance based on the frequency of occurrence. The journal titled “Economic and political weekly” with the frequency of 34 is considered the most relevant source in the area of G.S.T followed by International VAT monitor with a frequency of 25 and E journal of Tax Research with a frequency of 11.

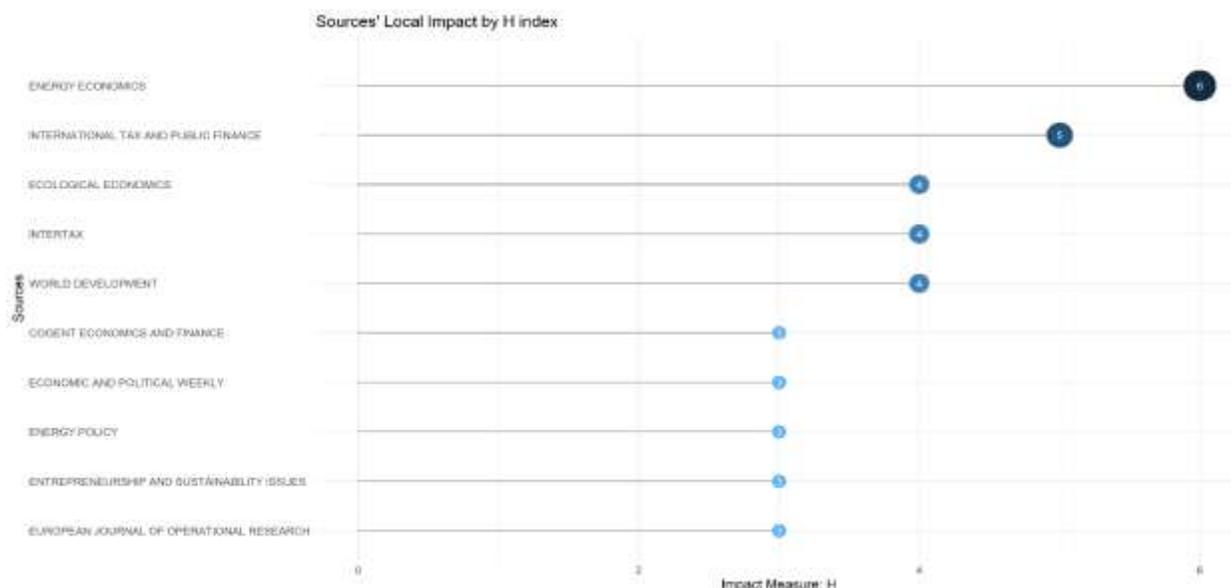


Figure 8: Sources' local impact

The following table depicts a clearer picture of the above findings illustrating the top 5 most relevant sources in the area of G.S.T

SOURCE	RANK	FREQUENCY
Economic and Political Weekly	1	34
International VAT monitor	2	25
Ejournal of Tax Research	3	11
International Tax and Public Finance	4	10
Canadian Tax Journal	5	9

Table 4: Most relevant sources

7.3 Sources' local impact

The following table shows the sources' local impact based on the H index. The H-index is a measure that quantifies the productivity and impact of a publication (Thangavel, & Chandra, 2023). With an index score of 6, Energy Economics is shown to have the most impact as compared to other sources closely followed by International Tax and Public Finance having a score of 5.

7.4 Sources Production Over time

The following graph depicts the cumulative occurrences of different sources in the area of G.S.T over time. The figure shows an increasing trend of the sources' production from 2017 to 2024 and the source that emerges as the most relevant in the area is Economic and Political weekly which shows a continuous rising trend from 2017.

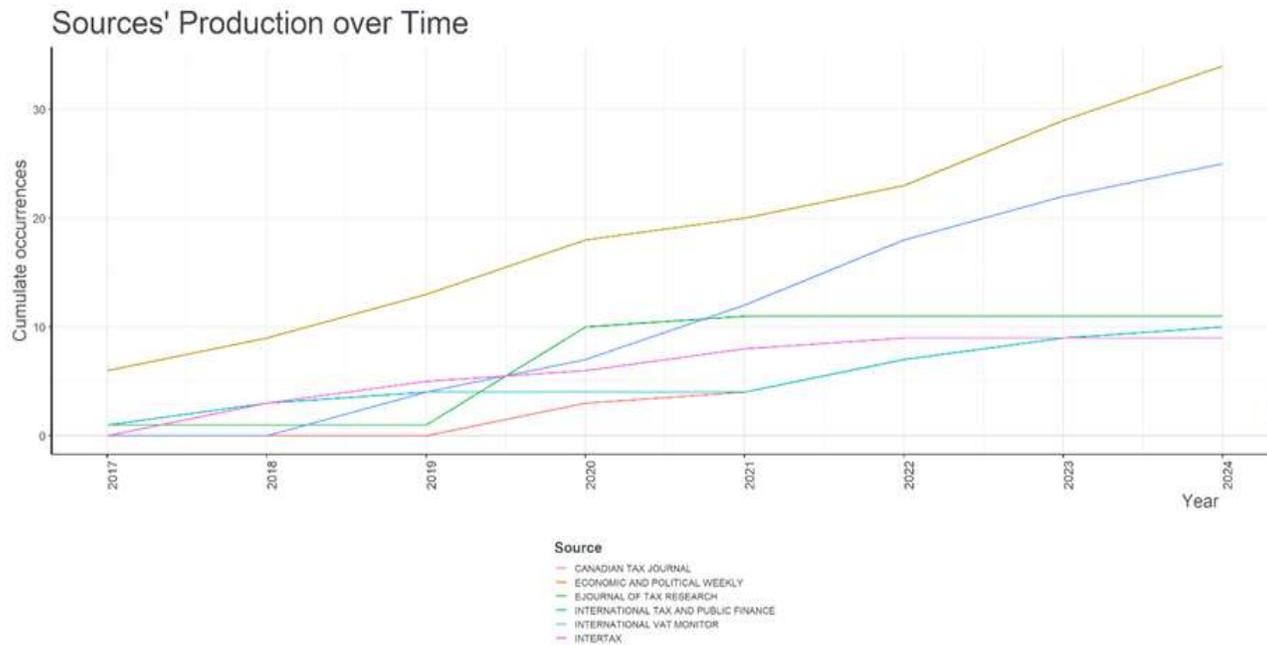


Figure 9: Sources' production over time

7.5 Most relevant authors

The following table depicts the most relevant authors based on the number of documents published on G.S.T. The author with the greatest number of documents published i.e. 9 is Mukherjee S followed by Annacondia F. The same table is then plotted on a graph as shown below to present a clear graphical picture of the most relevant authors.

Authors	Articles	Articles fractionalized
MUKHERJEE S	9	8.00
ANNACONDIA F	6	5.50
CHANDREN S	5	1.50
KUMAR S	5	1.79
NA N	5	5.00
OMODERO C	5	3.17
KREVER R	4	1.70
MISHRA A	4	1.67
AGRAWAL D	3	1.50
AHMAD A	3	0.92

Table 5: Most relevant authors

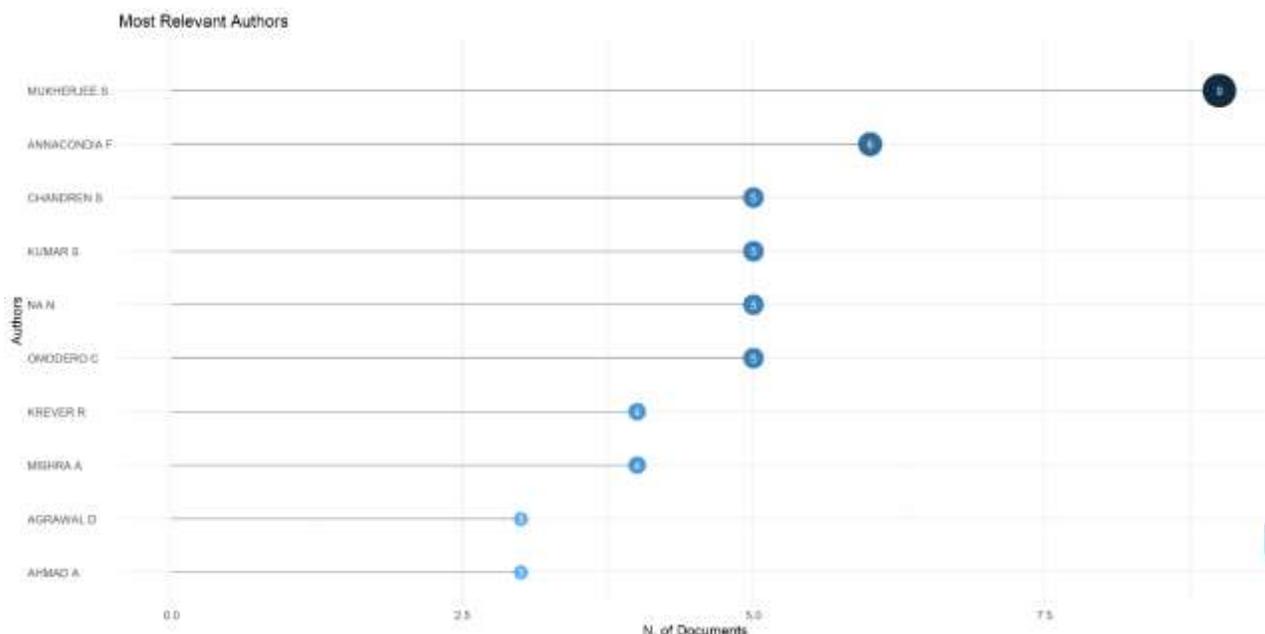


Figure 10: Most Relevant Authors

8.0 Present status of GST in India (as on January 31, 2025) The following table shows the amount of GST revenue collected from financial years 2017-18 to 2023-24. The data shows an increasing trend in the collection with an exception of FY 2020-21 which can be attributed to the corona virus pandemic.

Year	GST Collection (Rs. In Lakh Crores)
FY 2017-18	7.19
FY 2018-19	11.77
FY 2019-20	12.22
FY 2020-21	11.36
FY 2021-22	14.76
FY 2022-23	18.10
FY 2023-24	20.18

Table 6: G.S.T. collection over the years
(Source GSTN)

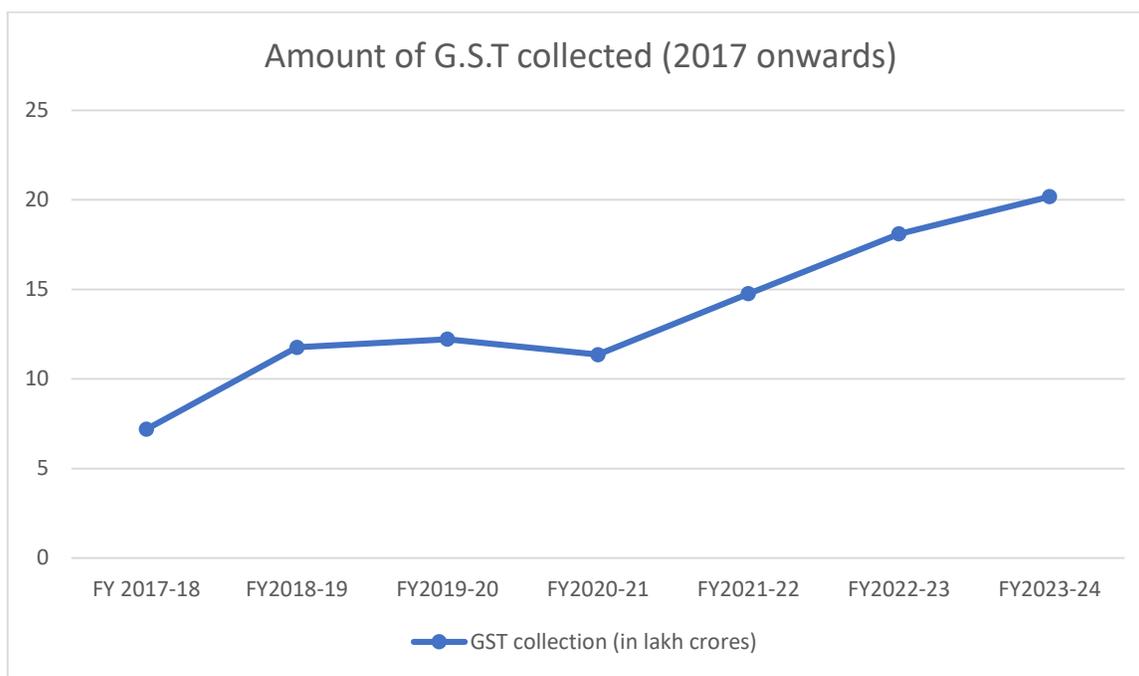


Figure 11: India's G.S.T. collection

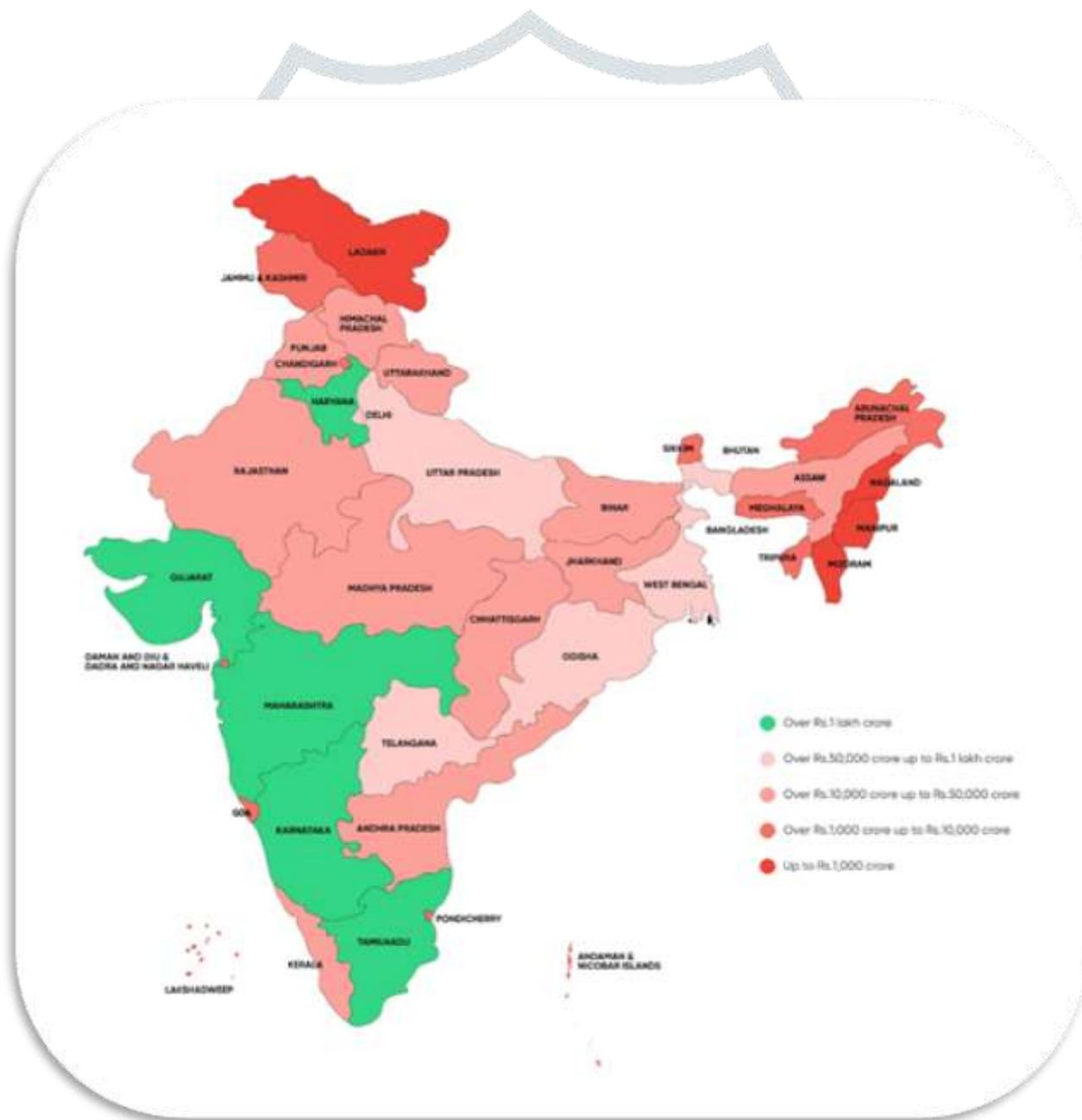
Source: GSTN

According to the interim Budget 2024-25 documents, for every rupee in the government treasury, 63 paise will come from direct and indirect taxes. Among indirect taxes, the Goods and Services Tax (GST) will contribute the maximum, with 18 paise in every rupee of revenue.

State wise G.S.T collections in 2024: Among the larger states, Uttar Pradesh, Rajasthan and Madhya Pradesh do not show much promising G.S.T revenue collection as compared to their counterparts. On the other hand, Haryana, being a much smaller state is a much larger recipient of G.S.T revenue in India. States like Karnataka, Gujarat, Maharashtra and Tamil Nadu are technically and economically more advanced than other states which reflects in their G.S.T collection numbers as well. This important fact highlights that several factors play a crucial role in determining the amount of revenue collected in different states.

Figure 12: State wise G.S.T. collection

Source: GSTN Data



9.0 Discussion

This paper presents a detailed bibliometric analysis of the various ongoing research in the area of G.S.T from 2017 onwards. A bibliometric approach enables us to employ a quantitative lens for the description, evaluation, and monitoring of published research (Mukherjee et al., 2022) and provides an unbiased review on the basis that the references of a research paper form its foundations, upon which both theory and empirical findings are built (George et al., 2022, Mukherjee et al., 2023). There are certain direct and indirect implications of the study. First, the research in the area of G.S.T is increasing continuously since 2017 (it's implementational year) except for the years 2020 and 2021 due to the severe impact that COVID 19 pandemic had on the economy. Second, the research in this area paves the way for further understanding of the complex and often misunderstood compliance mechanism of G.S.T and the suggestive ways to ease out the same. Third, the dominance of India as a country in the area of G.S.T after 2017 helps one to understand the Indian perspective of the research on G.S.T and then comparing it with the research of the rest of the world. Fourth, the paper highlights key authors, journals and identifies the variables relevant in the research area of G.S.T. All this information helps the future researchers to get an insight of the current trends in the area which shall be used further in the research of G.S.T. And lastly a brief account of the current status of G.S.T in India and the revenue collected in different states shall provide an analytical understanding of the area among the researchers.

Practical, theoretical, societal implications

10.0 Shortcomings in the ongoing GST research/ limitations

- 1) The impact and assessment of GST on sectors like agriculture and allied activities, small and medium enterprises, Indian handicrafts etc. is still not analyzed in depth. There are very limited studies in the above sectors regarding the compliance and implementational issues and challenges GST mechanism brought with itself.
- 2) One of the prime objectives of GST was to reduce the overall or final tax burden that falls on the end consumer of a particular product by providing a mechanism for claiming ITC to the businessowners thus resulting in the decline of the market prices of the product. The present research lacks enough evidence to show how ITC helped to curb inflation (rise in the commodity prices) present in the economy.
- 3) Not enough primary data-based research is available that analyzes the positive as well as negative impact of GST on all the key stakeholders that are directly or indirectly affected by the GST. There is a significant need for the in-depth analysis of the benefits as well as loss incurred by the business sector, government and consumers.
- 4) Impact of inflation on GST and vice versa needs more attention which is not the case currently. The analysis finds a positive, albeit temporary, impact on headline inflation primarily due to increased retail food prices.
- 5) There are a smaller number of comparative studies of the Indian GST experience with international GST implementations and what India can probably learn from other countries to improve the efficiency of GST in India.

11.0 Suggestions and way forward for future researchers

- 1) GST, initially regarded as simpler became highly complex subsequently so in order to realize its full potential, GST provisions should be made much more easier and user friendly for the tax payers and small business enterprises so further research in this area could pave a way in this direction.
- 2) Research on GST shall focus on reducing its inherently regressive nature and move towards a more progressive taxation regime focusing on ways to compensate the key stakeholders involved with the system.
- 3) Concrete and well-established research is required to find out the current status of tax evasion in India after the advent of GST because only then the tax compliance shall increase and the intended benefits of a tax like GST shall reach to the masses.
- 4) A detailed analysis of the consumer spending pattern and/or behavior is needed across different income levels such that the current tax slabs under GST shall be revised in ways more suitable for consumers.
- 5) Overall understanding and acceptance of GST will result in even lesser tax evasion thereby developing an ethical GST tax culture.
- 6) conclusion

12.0 Declarations

All authors declare that they have no conflicts of interest.

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