

A STUDY ON THE EFFECT OF GST UPON ONLINE CONSUMERS WITH REFERENCE TO SAGAR CITY

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ABSTRACT

In India the (GST) is one of the major taxation transformations which all set to incorporate State economies and enhancement whole growth. Earlier, industries and businesses pay lot of indirect taxes for example VAT, service tax, sales tax, entertainment tax, octroi and luxury tax. But at present the GST will already implement and all these taxes will conclude to exist. Now there will be only one tax, that too at the national level, monitored by the central government. There are numerous responses, advices and thoughts amongst the public as an outcome of the government's plan was implemented the Goods and Services Tax (GST) from 1st July 2017 this year. There was a mammoth uproar against its effectuation. The purpose of this study is to know the impact of GST on online consumers on the Implementation of Goods and Services Tax.

The main objective of the GST to create a particular, integrated market that will provide an advantage to the corporate and the economy both simultaneously. India would get a world class tax system and progress tax collections by integration of goods and services taxation. The uniform indirect tax is levied on Goods and Services across a country is known as a Goods and Service Tax (GST). It is a comprehensive tax imposed at each point of value chain from manufacture or sale point to consumption point of goods and services at a national level. When Tax is put only on value addition with input tax credit facility then there is no chance of tax cascading at any stage. It will bring about a qualitative change in the tax system due to GST will reallocate the problem of taxation rightfully between manufacturing and services sectors.

The adaptations will be abridged encouraging a common market through the nation. By adopting a GST-Goods and service tax in India which help to the changed indirect tax system. The execution has caused in complex prices for goods and services and consequently this tax may reason problem to publics due to this some of them gave positive opinions and some others gave negative responses. It can show that publics are silent fuzzy and did not know what is GST. Hence, an attempt is made in this present paper to study the concept of goods and service tax and identify the impact of GST on online consumers on the implementation of Goods and Service Tax (GST) in India.

KEYWORDS

Online Shopping, GST, Consumer etc.

INTRODUCTION

Whole scenario of indirect tax system in India is changed by the GST. France is the first country who introduced the GST in 1954. The Unified GST system have been followed by more than 160 countries like Germany, Italy, UK, South Korea etc. But Brazil and Canada like countries have followed the dual GST model. Thus India has been also opted a dual GST system. Under this system, tax is levy and collects by the both central and state government.

The main objectives of the GST is thus to simplify tax complication for the entire economy system. It will be identify in three categories: 1) Central government collect the tax is known as CGST 2) state government collect the tax is known as SGST 3) Relevant on inter-state sales is known as IGST. E-commerce is a platform for selling and purchasing good, tangible or intangible services, facilitation of the same through the use of computer network and telephone services.

E-commerce entities are still worried about how the combo offer will be taxed, what will be taxable amount etc. many times it has been observed that public may face difficulty in understanding the tax system as well as they have different perception on taxes on consumptions. Thus, to know the impact of online consumers buying behaviour before and after the implementation of GST. From the marketing perspective in India it is expected to affect online consumer buying behaviour and spending decision by implementation of GST. We know that price is important factor to affect the consumer buying decisions but taxes are an inevitable part of the buying experiences. It became very difficult to predict that GST is not indirectly influenced the consumer buying decision. The implementation of GST have an important impact on society, economic, political, consumer, marketing etc.

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thus it become an vital topic for discussion in society of India. Indonesia is the first country among all the ASEAN countries to implement the GST in 1984 and other countries followed them. (Berita Harian, 2013). On the other hand, subsequently 1st July 2017, India becomes the last country among ASEAN countries to fully implement GST except Brunei and Myanmar.

JOURNEY OF GST IMPLEMENTATION IN INDIA

1994 (Amaresh Baghchi Report): First announcement of the proposed introduction of GST.

July 17, 2000 (Ashim Dasgupta): empowered committee started discussion on **GST**, which introduces VAT System in 2005, which has replaced old age taxation system in India.

2002-2004 (Vijay Kelkar Task Force): It implement the Fiscal Responsibility and Budget Management (FRBM) Act, 2003 and powerfully suggested that the integration of indirect taxes into the form of GST in India.

2006-07: In this financial year, a proposal was present by the Union Government first time in Union budget speech to introduce GST by April 1, 2010.

2009 November: the Empowered Committee of State Finance Ministers (EC) released its First Discussion Paper (FDP) on the GST in November 2009.

22nd March 2011: The Constitution (115th Amendment) Bill **introduced in Lok Sabha** for levy of GST on all goods or services except for the specified goods. The Bill was lapsed in 2014 and was replaced with the Constitution (122 Amendment) Bill, 2014.

November 2012: A “Committee on GST Design”, consisting of the officials of the Government of India, State Governments and Empowered Committee (EC) was constituted.

2013: August: Standing Committee submitted its report on GST.

November: EC rejected Government proposal to include petroleum products.

2014: December 18: Constitution (122nd Amendment) Bill placed in Lok Sabha by Union Finance Minister Arun Jaitley

2015: Constitution Amendment Bill passed by Lok Sabha and Bill referred to a 21-member Select Committee of Rajya Sabha headed by Bhupender Yadav and select Committee submits its report.

2016: August 3: Bill tabled in Rajya Sabha **and was passed by Rajya Sabha with certain amendments.**

2017: Four GST related Bills become Act following Presidents assent & passage in Parliament:

Central GST Bill

Integrated GST Bill

Union Territory GST Bill

GST (Compensation to States) Bill

– **GST Council finalizing the GST Rules and GST Rates**

GST Bill From 1st July 2017 is implemented.

GST is Levied

GST is levied on the place of consumption of goods and services. It can be levied on following states:

Intra-state supply and consumption of goods and services.

Inter-state movement of goods.

Import of goods and services.

LITERATURE REVIEW

According to Jangra (2017) studied, “impact of goods & services tax (GST) on economic development” is more focused on advantages of GST and Challenges faced by Indian Context. It conclude that all sectors of economic viz. medium, small scale units, intermediaries, importers, exporters, traders, professional and consumers even though the industry business including govt. department & service sector shall have to bear impact of GST.

Joseph (2015) in his research study stated that abolition of other central and state taxes is the excessive benefit of the GST tax system. GST, the taxation liability will be distributed equitably between manufacturing and services, through a lowertax rate by increasing the tax base and minimizing exemptions. It helps numerous areas in the economy in the nation will get profited through the implementation of GST countrywide.

Kaushal (2017) have mentioned that GST is not in a forthright manner is profitable to enhancement the growth, through there are numerous problems in the starting but GST is help to take the E-Commerce market to a new height in future. Overall GST is the major tax reform till date in the country and it's going to create a single tax rate market and help the sellers. At the starting, its bit tough to understand but it will lead to be a smooth tax system in future.

OBJECTIVES OF STUDY

To identify the awareness and knowledge of online Consumers towards issues of GST.

To know the impact of GST on Online Consumers Purchase intentions before and after the implementation.

SCOPE OF STUDY

The current study provides advantages for organizations, businesses and websites mend their marketing strategies. It helpful for problem acknowledgement, awareness and knowledge about the online Consumers towards issues of GST. It designed an idea for social marketing across to consumers rather than selling something. This present study is restricted to the online consumers of Sagar City. Further scope of the study is inadequate to ascertain the impact of GST on Online Consumers & there purchase intention.

LIMITATIONS OF STUDY

The sample was selected from few consumers of Sagar city which is may not represent the entire population of India

The sample was limited to 100 respondents.

The range limited only age group- 15 to 65 years.

Randomly selected respondents had been used for filling the questionnaire. 5. The study is confined only to know impact, knowledge and awareness of GST by online Consumers.

The outcome of the study is restricted to the customers who buy products online.

NEED OF THE STUDY

The study is very much pertinent to current eras as this will make the awareness towards the impact of GST on the online purchasers and there purchase intention. One of broadest economic reforms is commenced in form of GST. It has an impact on all the three sectors and also their subsectors. Electronic commerce is one of the vital parts of Tertiary sector or service sector. Thus, it knows the impact of GST on the online consumers and their purchases intention.

PROBLEM STATEMENT

GST is one of the important steps towards reforms in tax system in India as a country. It adopt a simpler, better, and more effective tax structure so as to pave technique for more comprehensive, transparent, business-friendly and efficient tax structure. It is further well-thought-out the world's best tax system based on the execution of the country which has implemented the GST. In India, GST has just being executed.

The government and its team are still in their manner to string out the information of GST with the aim of conflict misperception among general public. Sales and agreements are made practically day by day and certain of these dealings essential individuals to pay the GST. It is an issue if individuals are quiet unacquainted or blur with the tax system of GST and turn out to be most horrible when publics disregard and prohibit not paying the tax.

The study is concentrating on the awareness and knowledge of online Consumers towards issues of GST. GST is a widespread subject-matter that is being debated by persons every day, it is compulsory to identify whether the consumers are cognizant of the government's strategy and ensure they have knowledge on this issue.

RESEARCH METHODOLOGY

Selection of Samples: The sample selected on purposive random basis.

Universe: Online Consumers of Sagar city

Sample Size: The qualitative and quantitative methodology both are used to determine the sample size. The sample size of the study was 75 respondents in different areas of Sagar city, which is located in the Madhya Pradesh. The questionnaire was distributed among 100 respondents but we received only 75 valid responses.

Sampling Procedure / Method: Convenience Sampling method was selected for the present study.

Sample Technique: a) Percentage analysis b) Tabulation

Collection of Data

Questionnaire method used for collection of data .A small survey was done to get an idea of the various problems. In the small survey the same procedure was followed as was to be adopted in actual survey.

Sources of Information

- a) **Primary Sources:** Consumers from age group 15 to 65 years were selected as the primary sources through questionnaire.
- b) **Secondary Sources:** The information was gathered from Published article, different books, magazines, journals, news scripts and websites etc.

Scale Used

For finding the awareness, knowledge and impact of GST on Online Consumers & there Purchase intentions:

- 1. Strongly Agree, 2. Agree, 3. Neutral, 4. Disagree, 5. Strongly Disagree
- 1. Always, 2. Most of Time, 3. Cannot Say, 4. Sometime, 5. Never

Table-1

Statement	Always	Most of Time	Cannot Say	Sometime	Never	Total
You purchase from online shopping	16(21.33%)	22(29.33%)	10(13.33%)	14(18.67%)	13(17.33%)	75(100%)
Do you think online shopping is a solution to your daily needs?	34(45%)	15(20%)	8(10.67%)	18(24%)	0	75(100%)
Do you recommend their friends and family members for online shopping	15(20%)	35(47%)	8(10.67%)	16(21.33%)	1(1%)	75(100%)
Do you think the online shopping is convenient and easy as compare to shopping in the market	18(24%)	11(14.67%)	12(16%)	22(29.33%)	12(16%)	75(100%)

Sources: Authors Compilation

Analysis of Data

After the data was collected it was tabularized and analysed statistically. The information gathered was from the 75 respondents surveyed from Sagar city. The age of the respondents is 15 to 60 years.

According to this table we know that the percentage of consumers, which are preferred the online shopping.

Here we an analysis the consumers of Sagar city who favoured the adoption of online shopping before and after the implementation of GST period. 21.33% are regular consumer of online shopping like a Fashion as its fetters for them and 17.33% customers do not favoured the espousal for online shopping due to certain grounds such as lack of internet knowledge, don't interested to take Risk, inadequate resources etc. 34(45%) respondents are always think that online shopping is a solution to fulfil our daily needs of the people. 35(47%) respondents most of time believe that online shopping is secured , convenience and time saving approach so that it recommend their friends and family members for online shopping. There is mix reaction is found to the respondents around 22(29.33%) think the online shopping is sometime convenient and easy as compare to shopping in the market but sometime it become a complicated process at the time of refund the product due to some issues.

Table-2

Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total Score
Are you aware of GST? Yes No	69(92%) 6(8%)					75(100%)
GST objectives to make the tax system more efficient, wide-ranging and apparent	9(12%)	44(59%)	3(4%)	13(17%)	6(8%)	75(100%)
GST will generate and increase revenue for the country.	11(15%)	51(68%)	7(9%)	3(4%)	3(4%)	75(100%)
GST can overcome the Sale and Services Tax which was introduced earlier	23(30%)	15(20%)	17(23%)	14(19%)	6(8%)	75(100%)
GST will not burden people	8(11%)	6(8%)	5(7%)	51(68%)	5(7%)	75(100%)
Do not understand how GST would be implemented	53(71%)	9(12%)	5(7%)	4(5%)	4(5%)	75(100%)
GST is the best tax system adopted by many countries around the world.	11(15%)	39(52%)	13(17%)	9(12%)	3(4%)	75(100%)
Increase in tax rates of products after implementation of GST	6(8%)	45(60%)	7(9%)	8(11%)	9(12%)	75(100%)
Impact of prices after implementation of GST	31(41%)	20(27%)	11(15%)	9(12%)	4(5%)	75(100%)
After implementation of GST the reduction of discounts of product	45(60%)	19(25%)	3(4%)	4(5%)	4(5%)	75(100%)
After implementation of GST the return of product is difficult	39(52%)	15(20%)	7(9%)	8(11%)	6(8%)	75(100%)
Quicker delivery of online product after implementation of GST	61(81%)	3(4%)	5(7%)	4(5%)	2(3%)	75(100%)
Cancellation of purchased an online product is difficult after implementation of GST	65(86%)	6(8%)	2(3%)	2(3%)	-	75(100%)
Relatively price is higher of the products after implementation of GST	16(21%)	19(25%)	6(8%)	27(36%)	7(10%)	75(100%)
There is no change in your buying behaviour decision before and after the implementation of GST.	35(47%)	21(28%)	7(9%)	9(12%)	3(4%)	75(100%)
Do you continue online shopping after the implementation of GST? Yes No	67(89%) 8(11%)					75(100%)

Sources: Authors Compilation

FINDINGS

The objective of the research study to identify the awareness and knowledge of online Consumers towards issues of GST. And also to know the impact of GST on Online Consumers Purchase intentions before and after the implementation. The findings divulge from the given table:

The heard the name or aware of GST only 92% of the respondents and 8% of the respondents are not aware the GST.

44 (59%) of the respondents are agree that the GST has main objectives to make the tax system more efficient, wide-ranging and apparent but on other hand 13(17%) of the respondents are disagree with the statement.

51(68%) of the respondents agree that GST will generate and increase revenue for the country. While 7% show their uncertainty with the statement. This displays that the respondent recognize that the tax is foremost source of income for the any nations.

Here, only 23(30%) of the respondents strongly agree that GST can overcome the Sale and Services Tax which was introduced earlier. 17(23%) neutral opinion, 15(20%) agree, and 14(19%) disagree with this statement by the respondents. This find that the mix reaction of people toward the statement due to most of the respondents do not aware the tax system which is followed by them.

51(68%) of the respondents are disagree that the GST will not burden people. It means most of the respondents think that it will burden on the people and it may affect the people.

53(71%) of the respondents are strongly agree that they do not really understand how GST would be implemented.

39(52%) of the respondents are agree that the GST is the best tax system adopted by many countries around the world although they do not understand that how it is work but they thought that they relief from this complex tax system which is followed by them earlier.

45(60%) of the respondents are agree that the tax rates of products is increase after implementation of GST.

Impact of prices after implementation of GST with this statement 31(41%) are strongly agree and 20(27%) are agree by the respondents

Reduction of discounts of the product after implementation of GST with this statement is 45(60%) and 19(25%) of the respondents are strongly agree and agree.

After implementation of GST, 39(52%) of the respondents strongly agree that the return of product brought online is difficult.

61(81%) of the respondents are strongly agree that after implementation of GST the delivery of the online product is become speedier and easiest.

Cancellation of purchased an online product is difficult after implementation of GST is strongly agree/ followed by 65(86%) of the respondents.

27(36%) of respondents disagree that the relatively price is higher of the products after implementation of GST. This is followed by agreed and strongly agreed by 19(25%) and 16(21%).

There is no change in buying behaviour decision before and after the implementation of GST, this statement is followed by the 35(47%) and 21(28%) strongly agreed and agreed of the respondents.

67(89%) of the respondents are still continuing online shopping after the implementation of GST.

CONCLUSION

Purchasing decision of online consumer is affected by implementation of GST. In India GST will be already replace the present regime of the tax system which would be follow by the Indian society The present study is found that publics are aware about the tax and they also know that they pay on buying of commodities in indirect form, but they are not interested to know tax on their buying of commodities due to not giving so much importance the tax. Thus they know proper billing help to identify and decide the liability of tax compliance.

After the implementation of GST, first four month consumer are less interested to buying the commodities. This happen due to they have already purchased more shopping product before the implementation of GST then automatically few months sales of product is decline. However, retailer should implemented more innovative marketing strategies to increase the sales of product through advertisements and sales promotion tactics like coupons, rebates, price packs, discounts etc. GST regime awareness programme focussing make the tax system comprehensive and revenue generating by staged collection of tax.

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