



GST

LEVERAGING DIGITAL GOVERNANCE FOR INCLUSIVE ECONOMIC GROWTH: GST REFORMS AND FISCAL FEDERALISM IN TAMIL NADU

Editors

Dr. A. Anandhiprabha

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Ms. A. Gomathi

Dr. S. Mahalakshmi

Volume - II

A One Day National Seminar on

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INCLUSIVE ECONOMIC GROWTH: GST REFORMS
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GST REFORMS AND EASE OF DOING BUSINESS OUTCOMES



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Abstract

The implementation of the Goods and Services Tax (GST) in 2017 represents one of the most significant fiscal reforms in India's taxation system. Prior to GST, the indirect tax structure consisted of multiple central and state taxes such as Value Added Tax (VAT), excise duty, and service tax, which created complexity and increased the cost of doing business. The introduction of GST replaced these fragmented taxes with a unified tax structure designed to simplify taxation, eliminate cascading effects, and establish a common national market. GST reforms have improved transparency, strengthened tax administration, and promoted digital compliance through online registration, return filing, and payment systems. These developments have contributed to enhancing India's business environment and improving its position in global indicators such as the Ease of Doing Business Index published by the World Bank. This paper examines the major reforms introduced under GST and analyzes their impact on ease of doing business, tax compliance, and economic growth in India.

Keywords: GST Reforms, Ease of Doing Business, Tax Simplification, Digital Compliance, Economic Growth, Business Environment.

Introduction

Taxation plays a crucial role in shaping economic development and facilitating business operations. An efficient tax system not only generates revenue for the government but also influences investment decisions, trade activities, and the overall business environment. Prior to 2017, India followed a complex indirect tax system consisting of several central and state-level taxes. These included excise duty, service tax, value-added tax (VAT), entry tax, and various local levies. The presence of multiple taxes created duplication, increased compliance costs, and caused barriers to interstate trade. To address these issues, the Government of India introduced the Goods and Services Tax (GST) on July 1, 2017. GST replaced numerous indirect taxes with a single unified tax structure applicable across the country. The primary objective of GST was to simplify the tax system, remove cascading effects of taxation, and establish a common national market.

In addition to tax simplification, GST reforms were intended to improve India's business environment. The introduction of online tax registration, digital return filing, and