



GST

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

Editors

Dr. A. Anandhiprabha

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Volume - II

A One Day National Seminar on

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INCLUSIVE ECONOMIC GROWTH: GST REFORMS
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EMERGING TECHNOLOGIES (AI AND BLOCKCHAIN) AND SUSTAINABLE INCLUSIVE GST REFORMS IN INDIA



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Abstract

Emerging technologies such as Artificial Intelligence (AI) and Block-chain are transforming governance and taxation systems across the world. In India, these technologies are increasingly being explored to enhance the efficiency, transparency, and accountability of the Goods and Services Tax (GST) system. Since its implementation in 2017, GST has aimed to create a unified and transparent indirect tax structure. However, several challenges such as tax evasion, compliance complexity, and administrative inefficiencies continue to affect the system. The integration of Artificial Intelligence can support advanced data analytics, fraud detection, and automated tax administration, while Block-chain technology can ensure secure, transparent, and tamper-proof transaction records. The use of these technologies can strengthen tax compliance, reduce corruption, and improve revenue collection. Furthermore, technological integration can promote sustainable and inclusive GST reforms by improving digital governance and enhancing taxpayer trust. This paper examines the role of AI and Block chain technologies in strengthening GST administration in India. It also highlights the opportunities, challenges, and policy implications associated with the adoption of emerging technologies in tax governance.

Keywords: Artificial Intelligence, Block-chain Technology, GST Reforms, Digital Governance, Tax Compliance, Sustainable Tax Systems.

Introduction

Technological innovation has become a key driver of governance reforms and economic development in the digital era. Governments around the world are increasingly adopting advanced technologies to improve public administration, enhance transparency, and strengthen regulatory systems. Among these innovations, Artificial Intelligence (AI) and Block chain technology have gained significant attention for their potential to transform financial systems and tax administration.

In India, the introduction of the Goods and Services Tax (GST) on 1 July 2017 represents one of the most important fiscal reforms aimed at creating a unified national tax system. GST replaced several indirect taxes imposed by the central and state governments and simplified the tax structure to promote ease of doing business and economic integration across the country.