



ABOUT THE BOOK

This book is the official proceedings of the One Day National Level Conference on “Future of Taxation: Empowering the Next Generation of Tax Professionals”, organized by the School of Commerce at Rathinam College of Arts and Science. It brings together research papers and expert insights on the evolving field of taxation, highlighting the growing role of technology, digital governance, AI, GST reforms, sustainability, and global tax policies. The volume serves as a valuable resource for students, academicians, professionals, and policymakers by addressing both challenges and emerging opportunities in modern tax practice. In short, the book connects academic knowledge with practical, real-world taxation in the digital era.

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 **WORDSSWIGGLE PUBLICATION**

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ISBN : 978-93-7525-169-9



9 789375 251699

MRP - ₹ 799/-

 **FUTURE OF TAXATION : EMPOWERING THE NEXT GENERATION OF TAX PROFESSIONALS**

Future of Taxation

*Empowering the Next Generation
of Tax Professionals*

**Dr. T. M. Hemalatha
Dr. G. Arut Geevitha
Dr. B. Geethpriya**

The Wordsswiddle Publication

ISO 9001:2015 CERTIFIED

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BOOK: Future of Taxation: Empowering the Next Generation of Tax Professionals

BY: Dr. T. M. Hemalatha, Dr. G. Arut Geevitha, Dr. B. Geethpriya

ISBN: : 978-93-7525-169-9

Price: INR 799/-

Printed & Typeset by: The Wordsswiddle Publication

The opinions/contents expressed in this book are solely of the author and do not represent the opinions/ stands/ thoughts of The Wordsswiddle publication



*Proceedings of the
One Day National Level Conference on*

“Future of Taxation: Empowering the Next Generation of Tax Professionals”

*Sponsored by Tamilnad Goods and
Services Tax Professionals Association & ICP Academy*

23rd January 2026

Editors:

**Dr.T.M. Hemalatha
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Organized By:

**SCHOOL OF COMMERCE
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Recognized by UGC under 2(f) & 12 B and Star College Scheme by DBT,
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Rathinam Techzone, Eachanari, Coimbatore-641021, Tamil Nadu

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CHAPTER 15

ORGANIC FOOD PRODUCTS IN INDIA: TAXATION, TECHNOLOGY, AND EMERGING PROFESSIONAL OPPORTUNITIES

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Gounder Mahalingam College, Pollachi.*

ABSTRACT

India's organic food industry has grown significantly in recent years due to government programs that encourage it, growing health consciousness, and environmental concerns. The taxation system, technology uptake, and career prospects within the tax ecosystem are all significantly impacted by this increase. With a focus on the Goods and Services Tax (GST) structure, exemptions, compliance requirements, and real-world difficulties experienced by producers, start-ups, and small businesses, the study investigates the taxation system controlling organic food items in India. E-filing, e-invoicing, digital compliance systems, and traceability methods that improve efficiency and transparency in the organic food supply chain are just a few examples of how technology and digital transformation are used in tax practice. The burgeoning organic food sector has created new professional opportunities for

tax professionals, consultants, and policy experts. These opportunities include consulting services, compliance management, sustainability-linked taxation, and regulatory support.

Keywords: Organic Food Products, GST, Indian Taxation, Digital Taxation, Organic Food Start-ups.

INTRODUCTION

The organic food sector in India has emerged as a significant component of the agri-food economy, driven by increasing consumer awareness of health, food safety, and environmental sustainability. Consumers that care about ethics are increasingly choosing organic food items, which are grown without the use of synthetic fertilizers, pesticides, or genetically modified organisms. Organic farming and organic food businesses, from small farmers and cooperatives to start-ups and structured retail chains, have steadily expanded in India due to its extensive agricultural base and rising domestic and international demand.

The market for organic food is expanding quickly, which has raised concerns about taxes and regulations. For producers and retailers of organic food, the Goods and Services Tax (GST) regime has a significant impact on pricing, market accessibility, and compliance costs. While a number of raw organic items are free from GST, processed organic foods frequently fall under taxable categories, which make compliance and classification difficult, especially for small and medium-sized businesses. Therefore, it is crucial to comprehend the tax system in order to guarantee both sustainable sectoral growth and regulatory compliance.

In India, tax administration and practice have changed concurrently due to technology and digital revolution. Although digital systems for GST registration, return filing, e-invoicing, and input tax credit reconciliation have

improved efficiency and transparency, businesses now require more technical expertise. Technology also facilitates supply chain traceability, certification, and documentation in the organic food industry, all of which are directly related to tax reporting and regulatory supervision. In addition to highlighting the changing role of tax experts in promoting compliance, innovation, and sustainable economic development, this study aims to investigate the relationship between organic food items, taxes, and technology in India.

REGULATORY AND TAXATION FRAMEWORK FOR ORGANIC FOOD PRODUCTS

The development and sustainability of organic food products in India are significantly influenced by the regulatory and taxation structure. To ensure food safety, consumer trust, and market transparency, the organic food industry is regulated by a combination of agricultural rules, quality certification standards, and indirect tax legislation. FSSAI regulates organic food production to ensure safety and authenticity, contributing to healthier and more environmentally sustainable food options. Organic food certified by FSSAI adheres to strict standards, ensuring it's grown, processed, and handled without synthetic chemicals.

The main indirect tax system that has an impact on organic food items is the Goods and Services Tax (GST) regime. Farmers and primary producers are less burdened because many unprocessed agricultural products, including organic produce, are free from tax under GST. However, depending on their classification, processed organic food items—such as packaged cereals, ready-to-eat foods, organic snacks, and beverages—are subject to different GST rates. In addition to GST, organic food businesses have to follow income tax laws, registration procedures, and certification, invoicing, and record-keeping paperwork requirements. Government policies that encourage MSMEs, start-

ups, and sustainable agriculture by offering special incentives and subsidies have an indirect impact on the tax environment for organic food companies. A well-coordinated regulatory and taxation framework is required to support the growth of organic food products while ensuring compliance, equity, and compatibility with environmental goals.

GST STRUCTURE AND CLASSIFICATION ISSUES IN ORGANIC FOOD PRODUCTS

- **Nature-based GST Structure:** GST on organic food products is determined by the nature of the product (unprocessed or processed), not by whether it is organic or conventional.
- **GST Exemption for Unprocessed Organic Foods:** Fresh organic fruits, vegetables, cereals, pulses, milk, and other primary agricultural products are generally exempt from GST, benefiting farmers and primary producers.
- **GST on Processed Organic Food Products:** Processed organic foods such as packaged grains, flour, edible oils, spices, snacks, and ready-to-eat items attract GST rates ranging from 5% to 18%, depending on the product category.
- **Absence of Separate GST Category for Organic Products :** Organic certification does not create a separate tax slab, leading GST Structure and Classification Issues in Organic Food Products eparate tax slab, leading to classification ambiguity under existing HSN codes.
- **Branding and Packaging Issues:** Branded and packaged organic food products are usually taxable, while **unbranded products may be exempt or taxed at lower rates**, creating confusion among producers.

- **HSN Code Classification Challenges:** Incorrect or unclear HSN classification can result in **wrong tax rates, penalties, or disputes** during GST audits.
- **Compliance Burden on Small Producers and Start-ups:** Frequent filing requirements and technical classification rules increase **compliance costs for MSMEs and organic food start-ups**.
- **Impact on Pricing and Competitiveness:** Higher GST on processed organic foods increases retail prices, affecting **consumer affordability and market growth**.
- **Need for Simplified GST Guidelines:** Clear GST guidelines and awareness programs are essential to **reduce disputes and promote the organic food sector**.

DIGITAL TRANSFORMATION AND TRACEABILITY IN THE ORGANIC FOOD SUPPLY CHAIN

- **Adoption of Digital Technologies:** The organic food supply chain increasingly relies on digital tools to improve efficiency, transparency, and regulatory compliance.
- **Role of Traceability Systems:** Digital traceability enables tracking of organic products from **farm to fork**, ensuring authenticity and preventing adulteration.
- **Use of Blockchain Technology:** Blockchain provides secure, tamper-proof records of farming practices, certification, processing, and distribution of organic food products.
- **Integration with Organic Certification:** Digital platforms support certification processes such as **NPOP and PGS-India** by maintaining electronic records and audit trails.

- **Linkage with GST and Tax Compliance:** Digital traceability systems facilitate accurate invoicing, HSN classification, and documentation required for GST filing and audits.
- **E-invoicing and Digital Documentation:** E-invoices, digital bills, and online returns reduce paperwork and enhance compliance efficiency for organic food enterprises.
- **Support for MSMEs and Start-ups:** Digital tools help small organic producers integrate with formal markets, e-commerce platforms, and modern retail chains.
- **Reduction of Compliance Risks:** Real-time data recording minimizes errors, tax disputes, and regulatory non-compliance.
- **Challenges in Digital Adoption :** High initial costs, lack of digital literacy, and limited infrastructure remain barriers for small farmers and rural producers.
- **Future Scope of Digital Integration :** Greater use of AI, IoT, and integrated tax–traceability systems can further strengthen the organic food supply chain.

EMERGING PROFESSIONAL OPPORTUNITIES IN ORGANIC FOOD TAX PRACTICE

There is a growing need for qualified tax experts who can handle all aspects of the organic food business as it expands in India. Supporting organic food companies requires tax experts with knowledge of agriculture taxation, GST compliance, and organic certification procedures. These experts guarantee that companies follow tax laws and reduce compliance risks by offering consulting services on GST exemptions, input tax credits (ITC), and the classification of organic products. Additionally, small and medium-sized

businesses (SMEs) and start-ups in the organic food industry are particularly in need of consultants to handle tax filings, documentation, and help with e-invoicing and digital record-keeping.

Given the increased emphasis on sustainability, tax experts can also provide advice on how to take advantage of tax breaks associated with eco-friendly activities, such as subsidies for sustainable packaging and organic farming. Additionally, experts can participate in policy analysis and advocacy to support more advantageous tax treatment for the organic industry. Tax experts now have more job options in export compliance and cross-border taxation due to the growing international trade of organic food goods.

ACKNOWLEDGEMENT

I Acknowledge and thank the Management of Nallamuthu Gounder Mahalingam College, Pollachi for the receipt of funding seed money for this research work.

CONCLUSION

In India, the organic food industry is one that is growing quickly and has important ramifications for professional practices, taxation, and regulatory frameworks. It is more important than ever to have clear, efficient tax laws and digital technologies to guarantee compliance as consumer demand for organic products keeps growing. While uncooked organic foods are exempt under the GST framework, processed organic products are difficult to classify, making it difficult for businesses to manage input tax credits and tax rates. Transparency, supply chain management, and tax compliance are all greatly aided by digital transformation, which includes blockchain technology and traceability systems.

The need for tax experts with specific expertise in organic food taxes, sustainability-related legislation, and digital tax procedures is rising in response to these difficulties. While assisting MSMEs, start-ups, and export companies in the organic food industry, new prospects for tax advisors, policy analysts, and compliance managers are influencing the sector's future. The organic food sector may prosper by simplifying tax procedures, encouraging digital literacy, and pushing for legislative frameworks that support it. This will guarantee that companies and consumers alike gain from an open, effective, and sustainable system. Tax experts will be crucial in propelling the industry's expansion and guaranteeing that it is in line with India's more general sustainability objectives as it develops.

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