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A LEGAL STUDY OF GOODS AND SERVICES TAX IN INDIA

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ABSTRACT

By combining several federal and state taxes into a single framework, the Goods and Services Tax (GST) aims to create a unified and effective tax structure. It is a major change in India's indirect taxation system. The 101st Constitutional Amendment Act introduced the Goods and Services Tax (GST), which eliminates the cascading impact of taxes that existed in the pre-GST regime by taxing the supply of goods and services. The research paper examines the constitutional basis, structure, registration and compliance procedures, levy and collection principles, and integration with the digital economy of the Goods and Services Tax (GST) in India. The GST Council's role in upholding cooperative federalism and preserving a balance between the federal government and the states is also examined.

The study also assesses the legal difficulties and problems that arise under GST, such as disagreements over classification, difficulties in complying with regulations, and ambiguities in interpretation, as well as the judicial responses to these difficulties. It examines how the GST affects GDP, different industries, and consumers, emphasising both its advantages and disadvantages. Even while GST has improved economic integration, tax compliance, and transparency, it still has issues with administrative efficiency and complexity. In order to guarantee that GST realises its full potential as a strong and growth-oriented taxing system in India, the paper's conclusion emphasises the necessity of streamlining tax structures, stabilising legal rules, and fortifying institutional procedures.

KEYWORDS- Goods and Services Tax (GST), Input Tax Credit (ITC), Tax Compliance, GSTN (Goods and Services Tax Network), 101st Constitutional Amendment Act, Tax Reform

1. INTRODUCTION

GST is a comprehensive indirect tax that was implemented in India to unify the complicated system of different taxes levied by the Centre and States. GST was implemented on July 1, 2017[576], replacing taxes such as Value Added Tax (VAT), Excise Duty, Service Tax, and others, resulting in a single, streamlined taxation structure. It is intended to eliminate the cascading effect of taxation by taxing the supply of goods and services at every stage of the value chain while granting credit for taxes already paid.

An important turning point in India's fiscal and economic reforms was the implementation of GST. By guaranteeing consistency in tax rates and practices throughout the nation, it sought to further the idea of "one nation, one tax.[577]" GST, by consolidating the fragmented indirect tax structure, has made doing business easier, improved tax compliance, and increased tax transparency. Additionally, it brings India's tax system into compliance with international norms that have been embraced by other developed and developing nations.

The 101st Constitutional Amendment Act, which modified the Indian Constitution to allow both

[576] Comptroller & Auditor General of India, Report No. 11 of 2019: Compilance Audit of Union Government (Indiect Taxes – Goods and Services Tax).

[577] Press Information Bureau, Ministry of Finance, Government of India, Goods and Services Tax (GST) (2017).

the federal government and the states to impose taxes on goods and services, serves as the legal foundation for GST. By offering a forum for collaborative decision-making on tax rates, policy, and administrative matters, the creation of the GST Council further reinforced cooperative federalism. This dual paradigm guarantees coordination across several governmental levels and reflects a balance of powers.

The GST's implementation has not been without difficulties, despite its promise to be revolutionary. Businesses and tax authorities have faced challenges due to issues like frequent revisions, complicated compliance requirements, categorisation conflicts, and technical malfunctions. However, GST is still developing as a dynamic legislative framework that has a significant impact on India's tax and economic policies.

2. RESEARCH OBJECTIVES

- To study the role of the GST Council in implementing GST
- To identify key legal challenges, issues, and judicial interpretations related to GST
- To examine the constitutional and legal framework of GST in India.
- To analyse the structure, levy, and compliance mechanisms under GST.
- To evaluate the impact of GST on the Indian economy and suggest improvements.

3. RESEARCH METHODOLOGY

The research approach used in this work is doctrinal (analytical) and is mostly derived from secondary sources. The study entails a thorough analysis of pertinent GST laws and statutory measures, such as the 101st Constitutional Amendment Act. To comprehend the legal framework and its practical ramifications, it also consults books, research articles, court rulings, and reliable internet sources. The methodology, aims to critically assess the legal obstacles and issues associated with GST while methodically explaining its structure and operation.

4. HISTORICAL BACKGROUND AND EVOLUTION

Prior to the implementation of GST, India had a complicated and fragmented indirect tax system that included several central and state taxes such as Value Added Tax (VAT), Service Tax, and Excise Duty. Because these taxes were imposed separately by various authorities, there was overlapping taxation and a cascade effect (tax on tax). States' inconsistent tax rates hindered trade, made compliance more difficult, and decreased overall economic efficiency.

In order to provide a framework for GST, the Indian government established the Empowered Committee of State Finance Ministers in 2000, which was chaired by Asim Dasgupta. The Kelkar Task Force (2003)[578], which firmly advocated the implementation of a comprehensive GST, later made important contributions. When P. Chidambaram proposed the implementation of GST in the Union Budget 2006–07, the process gathered impetus. The 13th Finance Commission subsequently endorsed GST and offered a path for its implementation.

The GST Council was established as the primary decision-making body for GST, which was a significant institutional development. The introduction of the Constitutional Amendment Bill in 2014[579], its passage as the 101st Constitutional Amendment Act in 2016, and the eventual implementation of GST on July 1st, 2017, were significant turning points. With the introduction of a unified and contemporary indirect tax structure in place of a convoluted multi-tax regime, these developments represented a significant overhaul in India's tax system.

5. CONSTITUTIONAL FRAMEWORK OF GST

The 101st Constitutional Amendment Act, passed in 2016, established the constitutional basis for India's Goods and Services Tax (GST). The adoption of a single indirect tax system was made possible by this historic amendment,

[578] Ministry of Finance, Government of India, Economic Survey 2002-2003, ch. 29 (2003).
[579] The Constitution (Amendment) Bill, 2014, Bill No. 31 of 2014.

which significantly altered the Constitution. It created a legal framework for the simultaneous taxation of goods and services by both levels of government and incorporated a number of federal and state levies.

Important provisions were added by the amendment, such as Article 246A[580], which gives State Legislatures and Parliament the same authority to enact GST laws. Article 269A[581] addresses the imposition and collection of GST on interstate trade and commerce, giving the Centre the authority to do so while guaranteeing a fair allocation between the Centre and the States. The GST Council is established under Article 279A[582] and serves as the highest authority for recommendations on GST-related issues, including tax rates, exemptions, and administrative processes.

The GST structure represents the notion of cooperative federalism, in which the Centre and States collaborate on tax administration and policymaking. By promoting choices based on consensus, the GST Council is essential to preserving this equilibrium. In addition to guaranteeing consistency and effectiveness in the nation's tax system, this collaborative approach has reinforced India's federal structure.

6. STRUCTURE OF GST IN INDIA

6.1 DUAL GST MODEL[583]

India uses a dual GST arrangement, which allows the central and state governments to impose taxes on the same transaction. A fair revenue allocation between the federal government and the states is guaranteed under this concept.

- Intra-state supplies are subject to the Central Government's Central Goods and Services Tax (CGST).
- State governments impose the State Goods and Services Tax (SGST) on intra-state supplies.
- Union Territories without legislatures are subject to the Union Territory GST (UTGST)[584].
- The Central Government levies the Integrated Goods and Services Tax (IGST)[585] on imports and interstate supplies.

This arrangement guarantees a consistent taxing system nationwide while preserving fiscal balance.

6.2 INTRA-STATE V. INTER-STATE SUPPLY

The type of GST that applies depends on whether a transaction is classified as intra-state or inter-state supply.

- **Intra-State:** Both CGST and SGST/UTGST are imposed when products or services are provided inside the same state. For example, a sale within Delhi will be subject to both central and state taxes.
- **Inter-State:** The Centre levies IGST when goods or services are transported across states. The destination state and the Centre then split the tax that was collected.

This distinction prevents double taxation and guarantees a smooth tax flow.

6.3 TYPES OF GST RATES[586]

According to recent GST rationalisation, the GST rate structure in India has been simplified into the following types of rates:

- **0% (Nil Rate):** No GST is charged on essential goods such as basic food items and unprocessed products.
- **5% Rate:** Lower tax slab applicable to essential and mass-consumption goods.
- **18% Rate:** Standard GST rate applicable to the majority of goods and services.
- **40% Rate:** Highest GST slab applied to luxury and "sin goods" such as tobacco, aerated drinks, and similar items.
- **Special Rates: 3%** - Gold and jewellery

0.25% -Precious and semi-precious stones

With 40% for undesirable items and a few special rates kept for particular industries, the revamped structure mostly concentrates on 5% and 18% as fundamental slabs.

7. REGISTRATION AND COMPLIANCE

7.1 GST REGISTRATION PROCESS[587]–

Businesses that fall within certain categories,

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[580] INDIA CONST. art. 246A, cl. 1.
[581] Article 269A – Goods and Services Tax Council, Constitution of India.
[582] Article 279A – Goods and Services Tax Council, Constitution of India.
[583] ClearTax, Dual GST Model in India: Meaning, Features and Benefits.
[584] ClearTax, UTGST: Union Territory Goods and Services Tax.
[585] The Integrated Goods and Services Tax Act, 2017, No. 13, Acts of Parliament, 2017.
[586] ClearTax, GST Rates in India: List of Goods and Services Tax Rates.

such as interstate suppliers, e-commerce operators, and casual taxable people, or whose revenue exceeds the specified threshold, are required to register for GST. Through the GST portal, the applicant completes the registration procedure entirely online and provides information about their business, bank account, PAN, and Aadhaar. A distinct Goods and Services Tax Identification Number (GSTIN) is assigned upon verification, allowing the taxpayer to lawfully collect and submit GST.

7.2 THRESHOLD LIMITS FOR REGISTRATION[588]– In order to lessen the burden of compliance for small firms, the GST law establishes minimum turnover limitations for required registration. The threshold level is typically Rs. 40 lakhs for suppliers of commodities and Rs. 20 lakhs for service providers, with lower restrictions for special category states of Rs. 20 lakhs and Rs.10 lakhs, respectively. Businesses below these thresholds may choose to voluntarily register in order to take advantage of advantages like increased market credibility and input tax credits.

7.3 FILING OF RETURNS - GST compliance requires the regular filing of returns to report outward supplies, inward supplies, and tax liabilities.

- GSTR-1: Details of outward supplies (sales) filed monthly or quarterly
- GSTR-3B: Summary return of tax liability and input tax credit
- Other Returns: Includes GSTR-9 (annual return) and GSTR-9C (reconciliation statement for certain taxpayers)

Timely filing of returns is essential to avoid penalties and ensure smooth credit flow in the GST system.

8. LEVY AND COLLECTION OF GST

The idea of "supply," which is regarded as the taxable event under the GST regime, is the foundation for the imposition and collection of the Goods and Services Tax (GST) in India. In contrast to the old tax system, which imposed separate taxes on the production, sale, and provision of services, the GST combines all of these activities into a single taxable event, the supply of goods or services. Sale, transfer, barter, exchange, licence, rental, lease, or disposal made for payment in the course or advancement of business are all considered forms of supply. This wide definition guarantees thorough tax coverage and lessens tax ambiguity.

Determining the time, place, and value of supply is crucial for the correct application of GST since it determines the type and amount of tax that will be imposed. The tax liability is determined by the moment of supply, which is often when an invoice is issued or payment is received. In order to determine whether CGST, SGST, or IGST will be applicable, the place of supply determines whether a transaction is intra-state or inter-state. The transaction value, or the price actually paid or due for the products or services, including some inclusions like taxes (apart from GST), tariffs, and incidental costs, is referred to as the value of supply.

The Reverse Charge Mechanism (RCM)[589], which transfers tax duty from the provider to the recipient of goods or services in certain circumstances, is another significant feature of GST. This approach is primarily useful when dealing with unregistered suppliers or certain types of products and services that have been notified. Furthermore, the idea of an inverted duty structure emerges when input tax credit accumulates due to a greater input tax rate than output supply tax. In order to ensure that enterprises are not negatively impacted by such tax inequities, the law offers a return option.

9. GST AND DIGITAL ECONOMY

GST implementation in India has been closely linked to technology, resulting in one of the world's most digitised tax regimes. The Goods and Services Tax Network (GSTN)[590] interface, which enables online registration, return filing, tax payment, and compliance tracking, is the

[587] Goods and Services Tax Network, Apply for Registration as Normal Taxpayer.
[588] ClearTax, GST Registration Threshold Limits.
[589] Goods and Services Tax Council, Government of India, Reverse Charge Mechanism.
[590] Goods and Service Tax Network (GSTN), https://www.gstn.org.in/ .

foundation of this system. Tax evasion has decreased, human interaction has decreased, and transparency has increased because of this digital infrastructure. By providing real-time invoice reporting to the government, guaranteeing accuracy in input tax credit claims, and lowering fraudulent activities, the implementation of the e-invoicing system has significantly streamlined the procedure.

By establishing a more consistent and predictable tax environment, GST has also had a major impact on entrepreneurs and the e-commerce industry[591]. Although compliance requirements can still be difficult for smaller enterprises, GST has made interstate trading easier for startups and lessened the cost of many tax registrations. GST improves accountability and transparency in online transactions by requiring tax collection at source (TCS)[592] and standard operating procedures. In general, the GST's integration with the digital economy has facilitated corporate transactions while fostering formalisation and expansion in developing industries.

10. LEGAL CHALLENGES AND ISSUES

- **AMBIGUITIES IN GST LAWS:** The GST framework is still evolving, and frequent amendments, notifications, and circulars often create confusion among taxpayers. Lack of clarity in certain provisions leads to differing interpretations and increased litigation.
- **CLASSIFICATION DISPUTES:** Determining the correct classification of goods and services under GST rate schedules is a major issue. Different classifications attract different tax rates, resulting in disputes between taxpayers and authorities.
- **COMPLIANCE BURDEN ON SMALL BUSINESSES[593]:** Despite simplified procedures, small and medium enterprises (SMEs) face difficulties in maintaining digital records, filing multiple returns, and adhering to complex compliance requirements, increasing operational costs.
- **TECHNICAL AND PROCEDURAL ISSUES:** Dependence on the GSTN portal sometimes leads to technical glitches, delays in filing returns, and challenges in claiming input tax credit.
- **ANTI-PROFITEERING PROVISIONS:** Anti-profiteering rules require businesses to pass on the benefit of tax reductions to consumers. However, the lack of clear guidelines and subjective interpretation has led to disputes and uncertainty.
- **INPUT TAX CREDIT (ITC) RESTRICTIONS[594]:** Stringent conditions and frequent changes in ITC rules often result in denial or delay of credit, affecting business cash flow.
- **FREQUENT CHANGES IN RATES:** Continuous updates in GST rates and rules make it difficult for businesses to stay compliant and updated.
- **TRANSITIONAL ISSUES:** Problems faced during the shift from the old tax regime to GST, especially regarding carry forward of credit, have led to prolonged litigation.

11. JUDICIAL INTERPRETATION OF GST

- **RADHIKA AGARWAL V. UNION OF INDIA[595]–** the Supreme Court examined the constitutional validity of arrest and prosecution powers under GST laws, especially concerning alleged tax evasion. The petitioners argued that coercive actions like arrest were being used arbitrarily without completing proper assessment. The Court held that while authorities do have the power to arrest in serious cases, such powers must be exercised cautiously, with credible material and not routinely. It clarified that criminal proceedings can run parallel to tax adjudication, but misuse of power would violate personal liberty and legal safeguards.

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[591] P. Jadhav, M. Yewale, T. Kalyankar & V. Nemane, "Impact of GST on E-Commerce" (2017) 4(8) IJAERS.

[592] Income Tax Department (CBDT), Ministry of Finance, Government of India, Schedule TCS – Details of Tax Collected at Source.

[593] Dawa Sherpa, "Impact of Goods & Services Tax on Micro, Small and Medium Enterprises (MSME)" (M.A Econ. Dissertation, SRM University, Sikkim, 2022).

[594] Goods and Services Tax Council, Government of India, Agenda Item 2(2) – Input Tax Credit (ITC) Rules.

[595] Radhika Agarwal v. Union of India, W.P. (Crl.) No. 336 of 2018 (S.C Feb. 27,2025).

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- **ASSISTANT COMMISSIONER OF STATE TAX V. SUNCRAFT ENERGY (P.) LTD.[596]**- the Delhi High Court dealt with the issue of wrongful availment of Input Tax Credit (ITC) due to alleged fake or non-genuine transactions. The key question was whether the purchasing dealer could be denied ITC when the supplier had defaulted in tax compliance. The court held that bona fide purchasers cannot be penalized solely for the supplier's default if they have fulfilled all statutory requirements and acted in good faith. It emphasized that denying ITC without proving collusion or fraud on the part of the purchaser would be unjust and contrary to GST principles.
- **BRAND EQUITY TREATIES LTD. V. UNION OF INDIA[597]**- the Delhi High Court dealt with the issue of time limits for claiming transitional Input Tax Credit (ITC) under GST. The petitioners were unable to file or revise TRAN-1 forms due to technical glitches on the GST portal. The Court held that such procedural difficulties should not defeat substantive rights and allowed taxpayers to claim ITC beyond the prescribed time limit. It emphasized that ITC is a vested right and cannot be denied due to technical or procedural lapses, thereby granting relief to affected taxpayers.
- **M/S PARLE AGRO PVT. LTD. V. UNION OF INDIA & OTHERS[598]**- the Madras High Court dealt with the classification of flavoured milk under GST law. The core issue was whether flavoured milk should be treated as a milk product (attracting lower or nil tax) or as a beverage (taxable at a higher rate). The Court held that flavoured milk retains its essential character as milk despite added flavouring, and therefore should be classified as a milk product. It emphasized substance over form, ruling that minor additives do not change the basic nature of the product for taxation purposes.
- **VELA AGENCIES V. ASSISTANT COMMISSIONER (ST)[599]**- the Madras High Court dealt with the issue of cancellation of GST registration without proper notice and opportunity of hearing. The petitioner challenged the abrupt cancellation on the ground that it violated principles of natural justice. The Court held that such cancellation, which has serious civil consequences, cannot be done mechanically or without due process. It emphasized that authorities must provide clear reasons and a fair hearing before taking such action, and accordingly set aside the cancellation, reinforcing procedural safeguards for taxpayers.

12. IMPACT OF GST ON INDIAN ECONOMY

12.1 IMPACT ON GDP AND ECONOMIC GROWTH[600]

By eliminating cascading taxes and establishing a single national market, the GST has improved production and distribution efficiency and had a favourable impact on India's GDP and economic growth. It has made it easier to transport goods freely and lowered the cost of logistics and compliance, which has made conducting business easier and attracted more investment. GST is predicted to boost India's GDP by roughly 1% to 2% over time, mostly as a result of improved tax compliance, a growth in the tax base, and economic formalisation. Although there were some short-term disruptions during its initial implementation, GST has helped to create a more transparent and growth-oriented economy.

12.2 EFFECT ON DIFFERENT SECTORS

Different sectors have experienced different consequences from GST. Efficiency has increased in the industrial sector as a result of lower transport costs and a smooth input tax credit. In certain instances, the service sector saw an increase in tax rates, but also benefited from consistency and increased access to tax

[596] Suncraft Energy Pvt. Ltd. V. Assistant Commissioner, State Tax, Ballygunge Charge, MAT 1218 of 2023 (Cal. H.C. Aug. 2, 2023).
[597] Oriental Insurance Co. Ltd. V. Joseph, MACA No. 300 of 2007 (Kerala H.C. Jan. 24, 2012).
[598] M/s Parle Agro Pvt. Ltd. V. Union of India, W.P. Nos. 16608 & 16613 of 2020 (Madras H.C. Oct. 31, 2023).
[599] Vela Agencies V. Assistant Commissioner (ST), Bhavani Assessment Circle, W.P. No. 11030 of 2024 (Madras H.C. Apr. 26, 2024).
[600] I. Dandona, P.K. Tomar, S.K. Gupta & S.K. Verma, "GST dynamics in India: Exploring state revenue trends, GDP impact, and economic resilience" (2024).

credits. However, particularly in the early stages of adoption, Micro, Small, and Medium-Sized Enterprises (MSMEs)[601] have encountered difficulties because of increasing compliance requirements, digital filing duties, and working capital limits.

12.3 IMPACT ON CONSUMERS[602] AND INFLATION

Because taxes are clearly stated and consistently levied, GST has increased pricing transparency for consumers. Some goods have seen price reductions due to the removal of various taxes, while others have seen slight rises based on their tax bracket. GST has generally had a neutral to somewhat positive effect on inflation, with long-term advantages coming from decreased tax cascading and increased supply chain efficiency.

13. GST AND CO-OPERATIVE FEDERALISM[603]

By creating a system of shared taxation authorities under a dual GST model, the implementation of GST has drastically altered Centre-State financial relations. In order to ensure a fair allocation of fiscal responsibilities, both the federal government and the states have the power to impose and collect taxes. By serving as a forum for collaborative decision-making on tax rates, policy, and administrative issues, the GST Council is essential to preserving this equilibrium. The concept of cooperative federalism, in which both levels of government collaborate to guarantee consistency and effectiveness in the tax system, is reflected in this institutional arrangement.

To address concerns about revenue loss caused by the implementation of GST, the government implemented a compensation scheme that guaranteed states a 14% annual revenue growth for five years. However, disputes between the federal government and the states have resulted from delays in compensation payments, particularly during economic downturns. Disagreements over rate rationalisation, administrative control, and policy choices are additional problems that can impede the GST framework's seamless operation. Despite these issues, the GST remains an emerging paradigm of fiscal federalism in India.

14. RECOMMENDATIONS

- **SIMPLIFICATION OF GST STRUCTURE:** The GST rate structure should be rationalized into fewer slabs to reduce complexity and classification disputes. A simplified system will make it easier for businesses to determine applicable rates and ensure better compliance. This will also improve transparency and reduce litigation.
- **STABILITY IN GST LAWS:** Frequent amendments and notifications create confusion among taxpayers and increase compliance burden. A stable and predictable legal framework will help businesses plan their operations more effectively. It will also reduce errors and disputes arising from constant changes.
- **EASE OF COMPLIANCE FOR MSMES:** Small and medium enterprises face significant challenges in complying with GST requirements. Simplifying return filing procedures and reducing documentation will ease their burden. This will encourage more businesses to enter the formal economy.
- **IMPROVEMENT IN IT INFRASTRUCTURE:** The GST system relies heavily on digital platforms, making strong IT infrastructure essential. Enhancing the efficiency and reliability of the GSTN portal will reduce technical glitches and delays. This will ensure smooth filing of returns and better user experience.
- **TIMELY REFUNDS AND INPUT TAX CREDIT:** Delays in refunds and input tax credit claims affect the working capital of businesses. A faster and more efficient refund mechanism is necessary to support business operations. This will improve liquidity and promote business growth.

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[601] S. Pandit," GST: Opportunities and challenges for Indian MSMEs" (2017) 3(3) JCECS 208-214.
[602] S. T M, K. Ajeev & S. Paul, "A study on the Consumer's awareness and its impact of GST" (2021) 8(4) NVEO.
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15. CONCLUSION

To sum up, the Goods and Services Tax (GST), which aims to create a uniform, transparent, and effective tax structure, is a significant reform in India's indirect taxation system. GST, supported by the 101st Constitutional Amendment Act, has successfully replaced a complex web of indirect taxes with a comprehensive system based on supply. Through the GST Council's operations and better cooperation between the federal government and the states, it has reinforced cooperative federalism.

GST has boosted economic growth by eliminating cascading taxes, making it easier to do business, and fostering economic growth. Additionally, it has increased transparency and tax efficiency by utilising technology through digital compliance processes. Nonetheless, the system still has to deal with problems including the burden of compliance, disagreements over classification, frequent changes, and problems with input tax credit and federal relations.

As a result, while GST has laid a solid foundation for India's modern taxation system, there is still a need for tax rate simplification, legislative stability, and increased administrative efficiency. By addressing these issues, GST will be able to fulfil its

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13. GSTN , https://www.gstn.org.in/ .
14. National Government Services Portal, https://bit.ly/4tEQrHY .