



Simplifying GST Filing: Cultivating Morality, Obligation, Trust and Compliance in The Digital Age

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ABSTRACT

This research article aims to inspect the imminent course of GST regarding information technology with particular attention to streamlining tax return filing online. To build trust between taxpayers and the government while considering taxpayers' morality and responsibility the researcher intends to address these requirements where in today's scenario a current problem is tax evasion and fraudulent billing. The IBM SPSS 23 version was used for data analysis where factor analysis, ANOVA, and independent sampling T-Test were used as the research methodology obtained for this study. This study is descriptive and empirical, where 140 samplings were collected using a convenient sampling method. There is a significant impact on taxpayers' compliance behaviour on their sense of morality, obligation, and trust in government which strongly influences taxpayers while complying with the GST system. This research paper originally deals with creating new insights into how simplifying tax compliance in the GSTR portal can satisfy and enhance taxpayer morality and obligation, leading to increased trust in the government. By shedding light on this aspect, the research aims to contribute to the existing body of knowledge in this field.

Keywords: GST, Simplifying Tax Filing Returns, Taxpayer Morality and Obligation, Trust in Government.

1. INTRODUCTION

India is a complex economy with numerous direct and indirect taxes on income and consumption (karan, 2024). Before July 1, 2017, various indirect taxes and surcharges were imposed on the consumption of goods and services, making compliance with tax regulations more complex and expensive. To address this, GST was implemented to simplify the tax structure, increase compliance, and eliminate the cascading effect (clear tax, 2023). The government does not provide direct benefits in exchange for tax payments but instead invests in infrastructure and development for the benefit of all citizens. Tax compliance involves fulfilling civil obligations, and providing necessary documents and explanations to the tax authority. Tax compliance involves fulfilling one's civil obligations to pay taxes and file tax returns, including providing necessary documents and explanations to the tax authority. Tax evasion and tax avoidance are two different actions, with the former being an illegal financial crime that seeks to reduce tax liabilities and may result in severe penalties, while the latter involves legally arranging one's tax affairs to reduce tax liabilities without penalty (ray, 2024).

Taxpayers' compliance with a specific taxation system is affected by both non-economic and economic factors. (note, 2010).

Tax noncompliance is a pressing issue that not only encompasses tax evasion and tax avoidance but also unintentional noncompliance caused by various factors such as calculation errors, late submission or

payment of taxes, failure to provide required documents, and lack of understanding of tax regulations. Tax administrators and policymakers must comprehend the drivers behind taxpayers' compliance behaviour to effectively address this challenge (Borrego, 2021).

1.1 REVIEW OF THE LITERATURE

(Sanjay Nandal, 2022)¹ The researcher aimed to specifically focus on small enterprises registered under GST to understand and observe the GST taxpayers in the state of Haryana, India. To gather data, the researcher utilized a semi-structured questionnaire and purposive sampling, receiving responses from 658 sample units. The analysis techniques employed were descriptive statistics and CB-SEM. The findings indicated that both GST knowledge and compliance levels were low among small enterprises. Furthermore, it was observed that GST knowledge strongly influenced GST compliance positively. The study suggests that the government should enhance taxpayers' GST knowledge to promote better compliance. Additionally, the researcher provided recommendations for improving taxpayers' understanding of GST.

(Forum on Tax Administration Compliance Sub-group, 2004)² This research article guided the outlines of the researcher framework for applying modern compliance risk management principles to tax compliance risks, this paper also discusses the general principles of identifying and addressing compliance risks across various taxation jurisdictions. This research article highlights how treatment strategies impact the behaviour of small businesses regarding their tax obligations based on OECD member countries.

(Srivastava, 2021)³ This research article aims to analyze the level of awareness regarding GST compliance among textile firms in the Delhi NCR region and examine how GST compliance costs and awareness among individuals employed in textile firms the main drive of the research article is to clarify the terminologies and concepts associated with GST compliance. This study utilizes questionnaires and interviews as research this study concluded that while the GST system benefits all stakeholders, the GST Council of India needs to make further efforts in simplifying and explaining the concept, logic, awareness, and advantages to textile firms.

(Mukherjee, 2020)⁴ This research paper explains the financial success of states in GST, while also estimating the GST compliance gap. Tax officials in the union and each state are currently encountering numerous obstacles due to the intricacies of GST Rules and Regulations and the difficulty in obtaining information for efficient tax administration. As GST plays a crucial role in India's public finance management, identifying the problems Indian GST faces can be broken down into three groups design and structure issues, tax management issues and issues with compliance due to these problems government isn't receiving enough revenue by addressing these problems may increase in revenue.

(K.S, 2020)⁵ The study aims to examine the perception of GST's impact among traders in different categories and their turnovers in Bharamasagara, which consists of 62 villages. A sample of 50 respondents was taken for this study. The study utilizes both primary and secondary sources of data. Despite the provision of a composition scheme to assist small-scale traders in avoiding tax burdens, none of the traders in the study region have opted for it due to a lack of awareness and misconceptions. The GST law is constantly evolving, and as a result, the GSTN portal should be easily accessible with minimal IT and computer knowledge. This accessibility helps small traders become less dependent on trained manpower. Additionally, it is recommended that the government provide subsidies to empower traders with computerization, ensuring better compliance. Small traders in rural areas must know about GST and other procedural aspects.

1.2 STATEMENT OF THE PROBLEM

The primary focus of this study is on traders and service providers. The aim is to investigate the need for simplifying tax filing returns and address the challenges faced by taxpayers when submitting returns on the GST portal. Additionally, the researcher intends to analyze the compliance behaviour of traders and service providers under GST and explore how government simplification of compliance can enhance trust in the government and increase taxpayers' sense of morality and obligation. Hence, the research problem for this study is to determine whether taxpayers accurately and transparently compile their returns on the GST portal to self-verify their morals and obligations as taxpayers, while also simplifying the obstacles faced by taxpayers during the filing process. Addressing and finding solutions to these problems may foster trust in the government and lighten financial and psychological issues related to the implementation and compliance of GST for Indian traders and services providers. The study will review their compliance behaviour and examine the impact of these identified issues on the GST compliance behaviour of Indian traders and service providers.

1.3 RESEARCH GAP

In previous literature studies, the focus of most researchers has been on GST awareness, knowledge levels on tax compliance, compliance risk management, lack of technological advancements, and the processes for filing and penalties for non-compliance, the financial risk involved for incompliance which led to evasion of tax lead to revenue shortfalls government has to develop policies to address these challenges. The previous study also addresses the problem that the government has also provided subsidies to facilitate computerization and enhance compliance among traders. Small traders in rural areas need to have a good understanding of GST and other procedural aspects, as highlighted in previous studies. Interestingly, these studies have also helped the researcher to identify a research gap in terms of taxpayers' morality and their

obligations towards the revenue they earn. Additionally, simplifying the GST compliance issues in the GST portal may contribute to increased trust in the government among taxpayers. Based on these research gap findings, further research objectives have been formulated.

2. STUDY OBJECTIVE

- To study the relationship between demographic profile and the nature of companies' operations
- To Identify the relationship between different types of taxpayers and the challenges encountered while complying with the GST system.
- To examine the relationship between taxpayers' morality standards and ethical conduct affecting their compliance with GT regulations.
- To explore the impact of taxpayer's moral standards, obligation, and trust in government on streamlining GST compliance.

3. METHODOLOGY

The study's research design combined descriptive and empirical methods, utilizing a survey to collect responses from retailers, wholesalers, and service providers registered under the GST in Chennai city. The study aims to investigate the moral standards of taxpayers and their commitment to fulfilling tax obligations while also considering the challenges encountered during compliance. By addressing these challenges faced by taxpayers the government can enhance their administrative processes by magnifying their operation and forecasting their trust between taxpayers. Data collection includes a structured questionnaire with 140 participants chosen via convenience sampling and information collected through secondary data includes various sources like newspapers, journals, magazines and previous scholarly studies.

3.1 STATISTICAL TOOLS

The statistical tools used by the researcher are Percentage analysis, independent sample t-test, Analysis of Variance (ANOVA), and Multiple Regression.

3.2 SAMPLING DESIGN

The researcher used convenient sampling procedures in the current investigation. 140 respondents from Chennai city are included in the sample.

3.3 DATA ANALYSIS STRATEGY

This study employed both primary and secondary data from the questionnaire about the problems taxpayers have faced while following GST rules and how making things easier might make them trust the government more in their operation. IBM SPSS program was used to analyse the moral standards of taxpayers and their commitment to fulfilling tax obligations while considering the problems faced during compliance in the GSTR portal.

3.4 HYPOTHESIS OF THE STUDY

HO₁: There is no significant relationship between factors including compliance and taxpayers registered under GST.

HO₂: There is no significant association between the taxpayer's morality and the simplifying GST compliance effortless for taxpayers.

HO₃: There is no significant association between the taxpayer's obligation and the simplifying GST compliance effortless for taxpayers.

HO₄: There is no significant association between the taxpayer's trust in the government and the simplifying GST compliance effortless for taxpayers.

HO₅: There is no significance between the level of influence as same as the taxpayer's morality, obligation, and trust in government and simplifying GST compliance effortless for taxpayers.

3.5 LIMITATION OF THE STUDY

This study specifically targets registered taxpayers under GST regulation. business is operated in Chennai. The findings of these research articles may not apply to other states or nations. This study is based on opinions and may not provide useful long-term information and suggestions especially if GST compliance rules, regulations and laws change.

4. ANALYSIS OF DATA INTERPRETATION

$$Z = \frac{X - \mu}{\sigma}$$

TABLE 1. DEMOGRAPHIC PROFILE OF THE RESPONDENT

| RESPONDENT DETAILS | | FREQUENCY | PERCENTAGE |
|---|-----------------------------|-----------|------------|
| Gender | Male | 121 | 86.4 |
| | Female | 19 | 13.6 |
| Nature of Company | Wholesale | 15 | 10.7 |
| | Retail | 75 | 35.7 |
| | Services provider | 50 | 53.7 |
| Existence of company | Less than 3 years | 41 | 29.3 |
| | 3 – 6 years | 36 | 25.7 |
| | 6 – 9 years | 35 | 25.0 |
| | More than 9 years | 28 | 20.0 |
| Aggregate turnover of the company per year | Less than 10 lakhs | 66 | 47.1 |
| | 11 lakh – 20 lakhs | 43 | 30.7 |
| | 21 lakh – 30 lakhs | 26 | 18.6 |
| | 31 lakh – 40 lakh more than | 5 | 3.6 |
| Registered under GST | Regular | 119 | 85 |
| | Composition scheme | 21 | 15 |

The table shows that most of the respondents are male, accounting for 86.4% of the total. On the other hand, only a small percentage of the respondents are female, making up 13.6% of the total.

Furthermore, the nature of the respondent companies has been categorized. The data reveals that the retail sector has the highest representation among the respondents, with 35.7%. Service providers make up the majority with 53.7%, while wholesalers account for only 10.7% of the respondents.

Considering the duration of their company's existence, it is observed that a significant portion of the respondents, 29.3%, have been in operation for less than 3 years. Following closely behind are companies that have been established for 3 to 6 years, representing 25.7% of the respondents.

Companies with a duration of 6 to 9 years make up 25% of the respondents, and those with more than 9 years of existence constitute 20% of the respondents.

In terms of the aggregate turnover of the companies per year, the majority of the respondents fall into the category of less than 10 lakhs, accounting for 47.1%. The next two categories, 11 to 20 lakhs and 21 to 30 lakhs, represent 30.7% and 18.6% respectively. The least represented category is companies with a turnover of more than 40 lakhs, making up only 3.6% of the respondents.

Lastly, when considering the registration status of the companies, it is evident that the majority of the respondents, 84.3%, are regularly registered dealers. On the other hand, composition scheme registered persons make up 15.7% of the respondents.

TABLE -II KMO and Bartlett's Test

| | |
|--|----------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .884 |
| Bartlett's Test of Sphericity Approx. Chi-Square | 4387.545 |
| df | 190 |
| Sig. | <0.001 |

(analysis INN, 2020)

The Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy determines factor analysis data suitability. The above table presence that the KMO value is closer to 1. A high KMO value of 0.884 specifies factor analysis suitability with 190 degrees of freedom, the approximate chi-square value is 4387.545, and the significance level is less than 0.001. These findings strongly reject the null hypothesis that the variables are uncorrelated, showing factor analysis is acceptable for the research data.

$$x = \mu + \lambda f + u,$$

TABLE – III FACTOR ANALYSIS

| ROTATED COMPONENT MATRIX | | | | | |
|--------------------------|---------------------------|------------------------------------|-----------------|---------------|------------|
| Factor | Components | Item description | Rotated Loading | % of variance | Eigenvalue |
| I | TAXPAYERS MORALITY | Accurate and transparent invoicing | .729 | 29.079 | 6.688 |
| | | Falsified or misclassified billing | .761 | | |
| | | Fraudulent or fake invoice billing | .794 | | |
| | | Fraudulent refund claims in ITC | .800 | | |
| | | Delayed filing and lodgments | .560 | | |
| II | TAXPAYERS | Registered taxpayer | .954 | 20.963 | 4.822 |

| | | | | | |
|------------|----------------------------|--|------|--------|-------|
| | OBLIGATE | Accurate and complete information | .893 | | |
| | | Adhering to legal requirements | .549 | | |
| | | Staying informed about tax laws | .729 | | |
| | | Avoiding penalties for delayed compliance | .677 | | |
| III | COMPLIANCE ISSUES | Technical glitches | .773 | 16.786 | 3.861 |
| | | Tedious and time-consuming refund claiming | .844 | | |
| | | Delayed, error in automated invoices. | .954 | | |
| | | GSTR 2A,2B changes | .690 | | |
| | | Input tax claim problem due to suppliers invoicing | .767 | | |
| | | The challenge in rectifying errors and mistakes | .832 | | |
| | | Neglection of GST officers, helpline | .954 | | |
| | | Lack of harmony between GST law and functionality | .893 | | |
| | | Single point for grievance address. | .596 | | |
| IV | TRUST ON GOVERNMENT | Faith in government | .726 | 5.298 | 1.219 |
| | | Achieving the goal of one nation one tax | .823 | | |
| | | Ensuring Seamless compliance | .815 | | |
| | | Accountable for taxpayers' money | .729 | | |

Factor 1 has an Eigenvalue of 6.668 and 29.079% of the variance. It relates to taxpayers' moral standards and ethical conduct for GST compliance, including accurate invoicing (0.729), avoiding fraudulent practices (0.761), and timely filing of returns (0.794). High scores on this factor indicate honesty and transparency in tax-related activities.

Factor II has an Eigenvalue of 4.822 and 20.986% of the variance. It relates to taxpayers' obligations and responsibilities in complying with GST regulations, such as being a registered taxpayer (.954), maintaining accurate records (.893), adhering to legal requirements (.549), and staying informed about tax laws (.729). High scorers exhibit a sense of duty, but delayed filing and lodgments (.677) can be an issue. Taxpayers who score high on this factor exhibit a strong sense of duty and commitment to fulfilling their tax obligations.

Factor III has an eigenvalue of 3.861 and 16.786% of the variance. This factor is connected to the difficulties encountered by taxpayers while complying with GST regulations. It includes technical glitches (.773), tedious and time-consuming refund claiming (.844), delays and errors in automated invoices (.954), GSTR2A,2B changes (.690), input tax claim problems due to suppliers invoicing (.767), Challenge in rectify errors mistakes (.832), neglectation of GST officers and helpline (.954), Lack of harmony between GST law and functionality (.843) and Single point for grievance address (.596). Taxpayers who score high on this factor encounter various obstacles that hinder their compliance efforts.

Factor IV, which is Trust in Government, has an eigenvalue of 1.219 and 5.298% of the variance, this factor involves several aspects, including faith in the government (0.726), belief in achieving the goals of GST implementation (0.823), ensuring seamless compliance (0.815), and being accountable for taxpayers' money (0.729) reflects the trust and confidence taxpayers have in the government's ability to administer the GST system effectively.

TABLE – IV INDEPENDENT T-TEST

| S.no | Streamline GST compliance effortless | Regular taxpayer (mean, S.D) | Composite taxpayer (mean, S.D) | t | Df | Sig (2-tailed) | Relationship |
|------|--|------------------------------|--------------------------------|--------|--------|----------------|--------------|
| 1 | Technical glitches | 4.05(.992) | 3.73(1.130) | 2.960 | 378.13 | .003 | Significant |
| 2 | Tedious and time-consuming refund claiming | 3.44(1.319) | 2.01(1.041) | 12.151 | 398 | .001 | Significant |
| 3 | Delayed, error in automated invoices. | 4.30(1.077) | 2.37(1.273) | 16.282 | 371.95 | .001 | Significant |
| 4 | GSTR 2A,2B changes | 3.43(1.315) | 2.05(1.158) | 11.056 | 388.65 | .001 | Significant |
| 5 | Input tax claim problem due to suppliers invoicing | 3.85(1.195) | 2.29(1.262) | 12.718 | 398 | .001 | Significant |
| 6 | The challenge in rectifying errors and mistakes | 4.32(0.776) | 4.07(0.969) | 2.843 | 363.24 | .032 | Significant |
| 7 | Neglection of GST officers, helpline | 4.17(0.943) | 4.02(1.122) | 2.133 | 362.52 | .021 | Significant |

| | | | | | | | |
|---|---|-------------|-------------|-------|--------|------|------------------------|
| 8 | Lack of harmony between GST law and functionality | 4.06(1.105) | 3.92(1.168) | 1.575 | 380.32 | .475 | Not significant |
| 9 | Single point for grievance address. | 3.58(0.900) | 3.36(1.121) | 1.197 | 398 | .114 | Not significant |

Significant: %5 levels of significant

The above table discloses that the p values of the variables namely technical glitches, tedious and time-consuming refund claiming, delayed and error in automated invoices, GSTR2A,2B changes, input tax claim problems due to suppliers invoicing, Challenges in rectifying mistakes, neglectation of GST officers and helpline are significant at 5% hence the null hypothesis was rejected, demonstrating a significant difference between these mean scores of seven factors associated with simplifying GST compliance effortless and registered taxpayers under GST.

The p-value for the variables Lack of harmony between GST law and functionality and Single point for grievance address is more than 0.05 hence the null hypothesis is accepted for these two factors.

TABLE – V ANOVA- TWO WAY

Tests of Between-Subjects Effects

Dependent Variable: Compliance

| Source | Type III Sum of Squares | df | Mean Square | F | Sig. | Partial Eta Squared |
|---|-------------------------|-----|-------------|----------|-------|---------------------|
| Corrected Model | 6022.438 ^a | 386 | 15.602 | 2.798 | .019 | .988 |
| Intercept | 35041.922 | 1 | 35041.922 | 6283.379 | .000 | .998 |
| morality | 600.473 | 16 | 37.530 | 6.729 | .001 | .892 |
| obligation | 262.235 | 15 | 17.482 | 3.135 | .023 | .783 |
| Trust on government | 2033.989 | 54 | 37.666 | 6.754 | .000 | .966 |
| morality * obligation | .000 | 1 | .000 | .000 | 1.000 | .000 |
| obligation * Trust in government | 94.115 | 26 | 3.620 | .649 | .831 | .565 |
| Trust in government * morality | 16.456 | 5 | 3.291 | .590 | .708 | .185 |
| morality * obligation * Trust on government | .000 | 0 | . | . | . | .000 |
| Error | 72.500 | 13 | 5.577 | | | |
| Total | 65509.000 | 400 | | | | |
| Corrected Total | 6094.938 | 399 | | | | |

a. R Squared = .988 (Adjusted R Squared = .635) (laerd statistics, 2018)

Using a two-way analysis of variance examine whether reducing the complexity of GST compliance will improve taxpayer's sense of morality, responsibility and faith in the government. The ANOVA reveals a statistically significant impact on compliance behaviour where (F value = 2.798, p = .019) it demonstrates that the relationship between morality, responsibility, and faith in the government significantly strongly influences compliance. The independent variable taxpayers' morality had (F value= 6.729, p =.001), taxpayer's obligation (F value = 3.135, p = .023) and trust in government (F value = 6.754, p = .000) where the p-value is less than 0.05 at 5% level of significance hence the null hypothesis is rejected. The correlation between taxpayer's morality, taxpayer's obligation as well and trust in the government p = .708 is more than 0.05 hence null hypothesis is accepted.

Hence, morality, obligation and trust in government significantly impact simplifying compliance with GST.

5. FINDINGS

1. most respondents are male (86.4%) and the majority of their business nature is of service providers (53.7%) and retailers (35.7%). Most of the businesses have been operated for less than three years and make less than an annual turnover of 10lakhs. Most business persons are regular taxpayers registered under the GST system.
2. The factor analysis identifies four significant factors that impact GST compliance namely Factor 1 taxpayer's morality, Factor 2 taxpayer's obligation, Factor 3 simplifying GST compliance effortless, and Factor 4 trust in government.
3. The null hypothesis is rejected in the Independent T-Test shows the significant relationship between different variables related to simplifying GST compliance between regular taxpayers and composite taxpayers.
4. Null hypothesis is rejected for AVOVA-Two way demonstrated a significant impact on taxpayer's compliance behaviour on their sense of morality, obligation, and trust in government strongly influence compliance.

6. CONCLUSION

The introduction of GST in replacement of indirect taxation has boosted compliance and streamlined the tax structure, although this does not fully eradicate tax evasion, fake invoice submittal and unintended noncompliance arising out of various sources based on this study most of the small companies lack GST education and awareness and faces economic crises, the government should make the GST online tax filing process more accessible and user-friendliness to increase taxpayers compliance effortless. It is recommended to regularly evaluate the efficiency of the GST compliance system and identify areas that require improvement.

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