

Analytical Study Of Income Tax Assessment Gst Collection In India With Reference To Pre And Post Covid.

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ARTICLE INFO ABSTRACT

Tax collection, decrease in corruption, and interstate movement of commodities are among the goals of the Indian Government's implementation of the GST. Adding petroleum items to the GST is sensible since it brings the tax system in line. There should be no exceptions to the rule that all goods and services should be taxed. Indirect Taxes have made it feasible. With the concepts of income tax, Assesse means the person who are registered under the income tax act or person come under the definition of the income tax act and having permanent account number. The purpose of the assessment is to assure that proper tax has been collected by the department from the assessee or we can assure that no tax has been escaped from the collection. The study is taken over with two records of income tax and GST of a particular year. Also to determine the income tax payer's performance and to check compliance of the tax payer increasing year on year. The tests of relationship for GST, ITR filling with pre and post COVID is tested. Government introduces income tax return form number 4 to the small and medium scale business or profession who are not required to maintain their books of accounts as required in the income tax act and person who opt this form and file their income tax return in FY 2019-20 nearly 1.54 crores and in FY 2020-21 nearly 1.99 and there is big change in assessee. Initially, the GST rates were fixed based on pre-GST tax incidence and revenue neutrality of the rates. Since the inception of GST, a number of rate rationalizations have been done on the recommendations of the GST Council, which has led to a shortfall in GST revenue.

Keywords: *Income tax assessment, tax filler, GST, procedure, tax collection, ITR filing,*

1.1 INTRODUCTION

1.1.1 ASSESSMENT INCOME TAX

Assessment procedure means carryout the assessment by the income tax officer or concerned jurisdiction officer of the department. In which the officer verifies the income or loss of the assessee that has been declared by the assessee in his/her income tax return. Assesse means the person who are registered under the income tax act or person come under the definition of the income tax act and having permanent account number. (Shakir Shaikh, 2015) The purpose of the assessment is to assure that proper tax has been collected by the department from the assessee or we can assure that no tax has been escaped from the collection. In the income tax act¹ there are generally four types of the assessments which are carried out by the department as Self-assessment, Summary assessment, Scrutiny assessment, Best judgment assessment

1.1.2 INCOME ESCAPING ASSESSMENT

Income escaping assessment means when the income tax department having information or evidence that income has been escape from the tax and make the assessment is called the income escaping assessment. There are generally 3 category of the income escaping assessment which is as follows

- I. When the income tax department having knowledge that income has been escaped and amount of income escape is within Rs one lakh
- II. When assessing officer or authority who are liable to tax having evidence or information that amount of income more than Rs one lakh has been escaped
- III. When income related to the foreign assets. (Vibhuti Mittal t. V. Raman, 2021)

There is time limit for the opening of any case under the income escaping assessment when there is situation one in which the amount of income is Rs one lakh then time limit is 4 year from the end of the relevant assessment year. Time limit in case of 2nd situation when the amount of income which has been escaped is more than Rs one lakh then the limit of time is 6 year from the end of respective assessment year.

And in last case when the income escaping belonging to the foreign income or assets then the time limit is 16 year this is count from the end of assessment year in which such income is taxed. (Anamika Kumar, 2021) There are following reason when case has been selected for the income escaping assessment

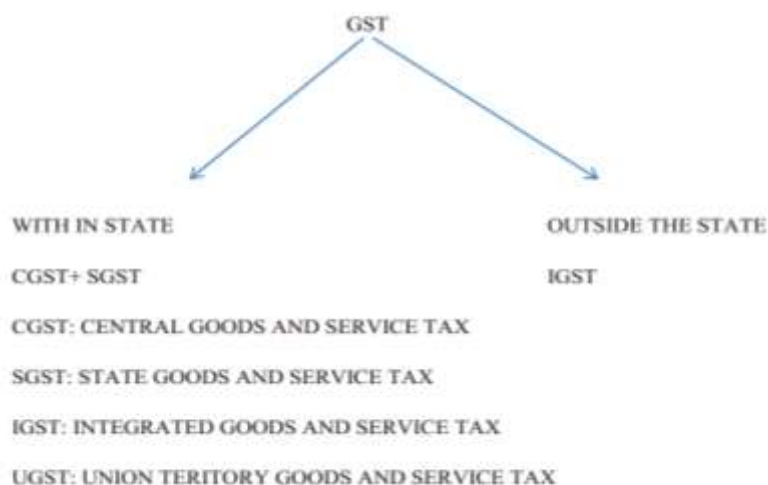
1. When assessee whose income is greater than prescribed limit under income tax but do not file his income tax return or disclose the properly his income in his income tax return if income tax return had been filed for that assessment year
2. When person declared his income less according to his actual income by clubbing all source like bank account, purchase or sale of property, purchase or sale of securities, payment of credit cards, foreign travels etc.
3. When person overstate the loss or declare the more expenditure compare to the actual then department compare the data with industry or group of that particular persons (Parkhi, 2010)
4. Assessee fail to declare the information regarding the financial foreign transaction which is required to file with income tax department

Assessee is required to comply with the notice that has been received from the department and in case of filling ITR in response to notice u/s 148 disclose all material information in his income tax return properly and submit to department after due verification or cross checking after combining the information gathered from all the sources. Bank statements Property sale purchase register Shares or mutual fund statements Credit card payments GST or vat details Foreign or Indian travel reports (Preeti, 2021)

All the query of income tax officer should be answered by providing the information or evidences in assessment and cooperative in the assessment proceedings against him. If the assessee provide all the information or document that are required by the income tax officer or assessing officer then it will help full for the assessee and department do not levy any tax or penalty if they satisfied with the reason that are provided by the assessee to the department.

1.1.3 ASSESMENT OF GOODS AND SERVICE TAX

Goods and service tax is the indirect tax which is applicable on the sale of the goods and such tax is collect by the business house then give to the government. It means that the business man act like the agent of the government who collect and later pay to the government. This is the indirect tax means that it is not directly paid by the customer to the government but when the person purchases some goods or services then he paid the taxes and such is called the indirect tax (Dinesh Chand Gupta, Impact of GST on Indian Economy, 2018). There are different rate of the indirect tax which is according to the use and description of There is different type of the taxes under the goods and services tax which is applicable on the nature of the sale of the product and there are various tax rates. Nature of sales means that when the product sale within the state or outside the state.



Various taxes which are include in the goods and service tax or their the inclusion of the taxes which are applicable on the business but the commencement of the goods and service tax such taxes are replaced with goods and service tax. (Inderpal Singh, 2018,) These are the following taxes which replace the GST:

- Central Excise Duty
- Additional Duties of Excise
- Special Additional Duty of Customs(SAD)
- service Tax

GST is technical very effective law which replace so many acts and which is managed by the central government means it is the central act which will managed by the central government with the equal sharing of the state government but the policies and decision will be taken by the government. It also removes the rate of the tax difference among the state for example there is rate variation among the different states but after the launching of the goods and service act such difference eliminates and there is one nation one tax. (Nayyar, 2018) This means that one country having one tax rate. The applicability of the tax rate varies upon the goods but the theme is that same product will be prices same and tax at same level irrespective of the states.

1.1.4 OBJECTIVE OF GOODS AND SERVICE TAX

One nation one tax
 Merger of the major indirect taxes in GST
 Better administration
 More accountability
 Customer friendly
 Connected taxpayer
 Well defined system
 Transparent

1.1.5 GST On Legal Services

GST is also applicable on the legal services provided in India but such has been listed under the reverse charge mechanism. This means that the advocate themselves not need to get the registration under the goods and service tax act but they should raise the bill to the company under the applicability of the reverse charge mechanism in which the corporate will pay the applicable tax on services that they avail form the advocate and deposit such taxes to the government. Payment of taxes is very important under the goods and service tax we should pay the correct amount of the taxes under the proper head that has been defined by the GST Act. After the registration under the goods and service tax act upon the login on the GST portal there will 2 accounts namely cash ledger and input tax credit ledger.

Electronic cash ledger contains the detail information about the payment of taxes in cash while discharging the duties of the GST. All the payment of GST which is paid in cash will be displayed there and registered person can check the portal for the all the payment done regarding the goods and service act for the payment of the liability.

Electronic credit ledger which contains the information about the ITC means the input tax credit that is available for the registered person. Input tax credit which is available when the registered person purchase the goods or receive the services from the registered person. Where the registered person paid the amount of the tax in form of goods and service tax act to the registered person and balance of the tax that he is required to be paid at the time of the sale of goods or supply or services.

Utilization of the taxes Tax under gst should be paid under the relevant head there is restriction on the utilization of the taxes paid in incorrect head of the gst that has to be rectified from the GST office otherwise this cannot be utilize to inter head adjustment.

1.2 SCOPE OF THE STUDY

The new lining income tax filling is developing year after year where the people have their own growth strategies of earing income and raising of the level of income. When it comes to filing the tax and ITR most of them are aware about it and so the study focused on the assessment made by the income tax department and GST department collection as well the cost analysis is considered and taken by the data of tax payers and income tax data. In case of GST the records and the analysis of growth rate with selected states is analysed and presented. The impact of covid had played ma major role in the world wide where as with the stream of economic development even though more studies have concentrated and researched, this study focused the relationship of GST collection, ITR filling with pre and post COVID.

1.3 OBJECTIVES OF THE STUDY

The study is taken over with two records of income tax and GST of a particular year and the study focused the following concepts.

- To determine the income tax payer's performance and to check compliance of the tax payer increasing year on year.
 - The know the level of fluctuation on the GST collection of two cumulative year.
 - To state the covid 19 impact on the shortfall of GST collection.
- The time taken to study and analyse the data was one year where the data's are collected from the sources and then the raw data is analysed and interpreted within 2022.

1.5 REVIEW OF LITERATURE

(Kumar and Rakesh., 2022) In this literature review we find out the following things. Causes of Tax Evasion India. In this study we will try to find out the basic reason for the tax evasions. There is the most common answer from the respondent among the questionnaire that income tax provisions are very complex and interpretation and notification are not well defined. There is one of biggest mind set of the tax payer is that they do not get any incentive from the government in any form which also discourage the honest tax payer in the payment of the regular taxes. Corruption is also another thing that are the result in the tax evasion without the involvement of the tax officials there is less possibility of the tax evasions. Tax evasion and corruption is same thing that are related to each other. In order to control the tax evasion government should simplify the provisions of the income tax in which there is no scope to interpret the provisions of the income tax.

(Rajiv Kaushik, 2012) In this literature review we find out the following things. Assessment of Individual Income India. In this study we find out that the assessee while filling the income tax return. Calculate the tax which is known as the self-assessment and tax deposit is called the self-assessment tax. Such tax is calculated by the interpreting the provision of the taxes and taking the benefits of the tax exemption and deduction. Tax exemption and deduction are most important in order to calculate the proper tax. After the self-assessment there is tax payable or refund. If the tax payable then it should be deposit before the filling of income tax return. Mostly the respondent receives their tax refund timely as efficiently. After the automation and using the technology and filling of the income tax return online then the processing of ITR is doing very fast. Respondent know about the provisions of the assessment and various provision of the available assessment in the income tax act19

(Dinesh Chand Gupt, 2018) In this literature review we find out the following things. The paper did study on impact of GST on Indian economy. There is the new tax system for the economy in order to reform in the indirect taxes which have been applicable. This reform in order to improve the tax collection and stop the leakage. There is the benefit of the GST on the economic. New tax system which is GST has the positive impact on the corporate, exporter or other business houses. In GST one good thing is that it is transparent. Various tax benefit also provided in the GST. Central and state government share equally the amount of tax collected. This is the single tax which means that same tax rate across all the state of the nation25

1.6 RESEARCH METHODOLOGY

Methodology

The study focused with data those are published, announced and statistical news and reports of the relevant stream. The income tax payer's perception and filling of ITR is determined, all the extracted and collected data is then analysed using simple percentage and Chi-Square test.

Analysis of the study

Hypothesis (Null Hypothesis)

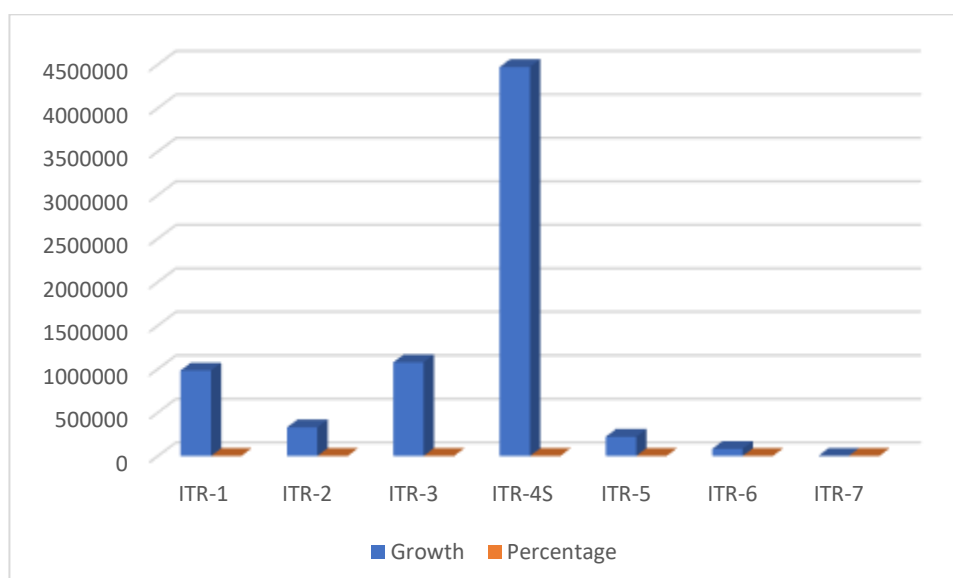
Ho there is no significant relationship between GST collections pre and post COVID.

Ho there is no significant relationship between ITR filling pre and post COVID.

1.5 ANALYSIS AND INFERENCE

1.5.1 ITR filling growth rate

| | 2019-2020 | 2020-2021 | Growth | Percentage |
|--------|-----------|-----------|---------|------------|
| ITR-1 | 32967156 | 33950826 | 983670 | 2.98% |
| ITR-2 | 5065916 | 5394865 | 328949 | 6.49 % |
| ITR-3 | 11602561 | 12679599 | 1077038 | 9.28 % |
| ITR-4S | 15493396 | 19965314 | 4471918 | 28.86 % |
| ITR-5 | 1519529 | 1740550 | 221021 | 14.54 % |
| ITR-6 | 937804 | 1020154 | 82350 | 8.78 % |
| ITR-7 | 271112 | 273747 | 2635 | 0.97 % |



This table shows that there is overall growth rate in the e-filing of income tax return through the portal of the income tax.

The assessee who is required to file the Income tax return form number 1 the assessee in FY 21-20 file nearly 3.2 crores forms but in 2020-21 there is increase in the form filling by 2.98% and such reach at 3.39 cores.

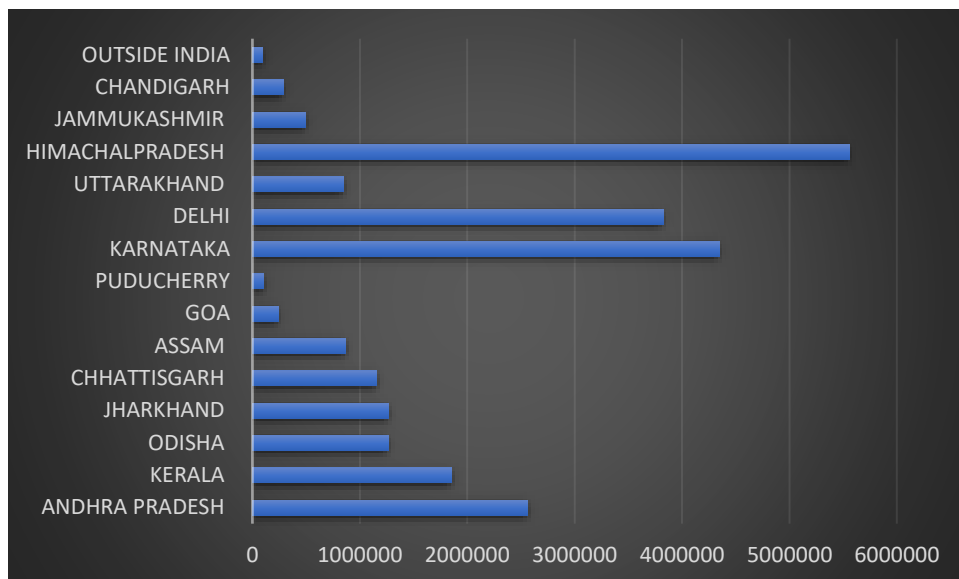
The assessee who is required to file the income tax return form no 2 there are about 50 lakhs person who file their income tax return in form number 2 but there is also increase in the number of returns in fee 2020-21 and total income tax return form number 2 reach at nearly 53 lakhs and there is increase of nearly 6.49 % Assessee who has business and profession has to file income tax form number 3 and total number of form number filed in FY 2019-20 is nearly 1.15 crores and this has been increase in financial year 2020-21 to 1.26 crores and in terms of percentage nearly 9.28 %

Government introduce income tax return form number 4 to the small and medium scale business or profession who are not required to maintain their books of accounts as required in the income tax act and person who opt this form and file their income tax return in FY 2019-20 nearly 1.54 crores and in FY 2020-21 nearly 1.99 and there is big change in assessee who opt this form because this form is simplified and easy and no maintenance of book of accounts and increase of 28.85 % on year or year basis

Total number of income tax return in form number 5 in financial year is around 15 lakh which increase from this on financial year 2020-21 nearly 17 lakhs and in terms of increase is measure in percentages 14.54 % In there is also increasing in the income tax return form 6 from 9.3 to 10.2 lakh from the financial year 2019-20 to financial year 2020-21. And their increase in 8.7% Total ITR filed in income tax return form number 7 record 2.71 lakh in the corresponding year 2019-20 and 2.73 lakh in the financial year 2020-21 and percentage increase 0.97 %

1.5.2 Income tax return filed State wise status of the year 2020 – 2021

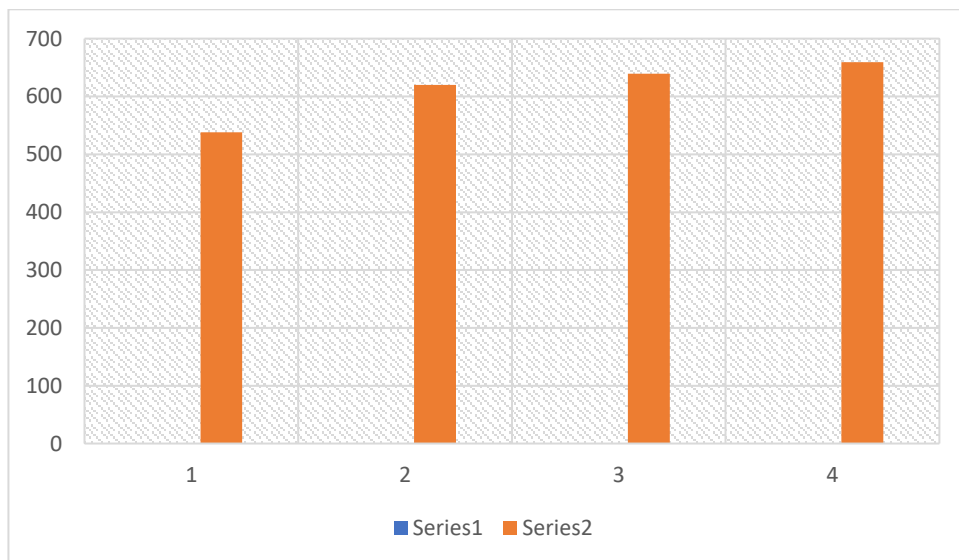
| | |
|-----------------|---------|
| ANDHRA PRADESH | 2563945 |
| KERALA | 1856606 |
| ODISHA | 1263622 |
| JHARKHAND | 1268187 |
| CHHATTISGARH | 1159269 |
| ASSAM | 866682 |
| GOA | 240743 |
| PUDUCHERRY | 105001 |
| KARNATAKA | 4345850 |
| DELHI | 3825505 |
| UTTARAKHAND | 852490 |
| HIMACHALPRADESH | 5556891 |
| JAMMUKASHMIR | 498669 |
| CHANDIGARH | 288278 |
| OUTSIDE INDIA | 90349 |



Comparison of state wise proved that the states those own larger number of business hub is top ranked where highest income tax return filed. The main reason for the development of the northern part of India is the government policies are favouring the business houses which not only means that there is no provision for the worker. There is proper balance of the system in which the industry and service sector grow with harmony and peace full.

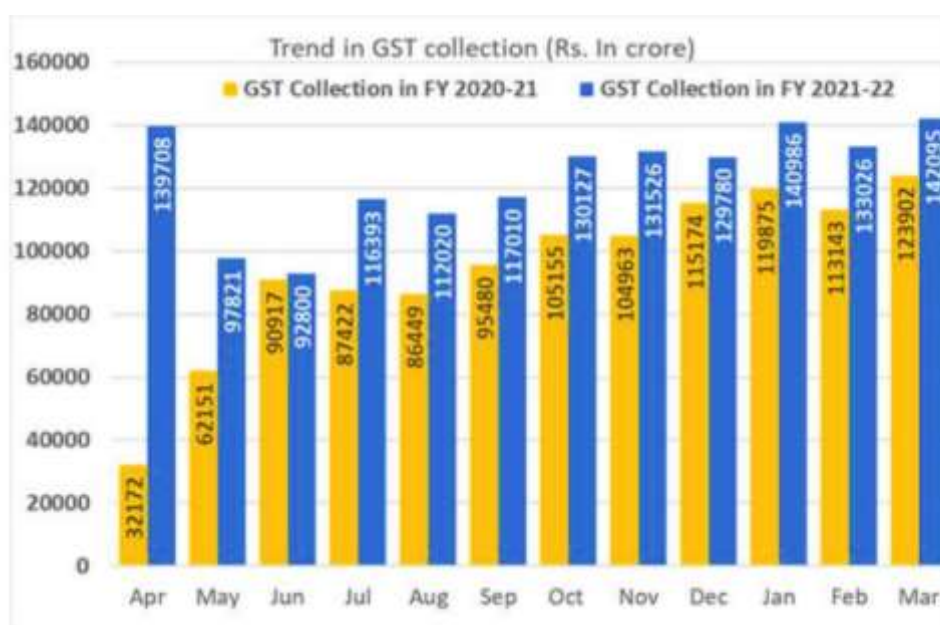
1.5.3 Registered tax payer

| | |
|---------|--------|
| 2017-18 | 537.9 |
| 2018-19 | 619.78 |
| 2019-20 | 639.37 |
| 2020-21 | 659.37 |



In this table data that are belong to the tax payer who is registered at income tax portal for filling their income tax return or to check any other compliance and this number of the tax payer increasing year on year basis. Filling the online income tax return or any other compliance it is easy for the tax payer which is operated 24*7 means there is no holiday and time foundation number of the registered tax payer which has been increase from the 2017 - 18 at 537.9 to 659.37 in 2020-21. And such figure is increasing year on year basis.

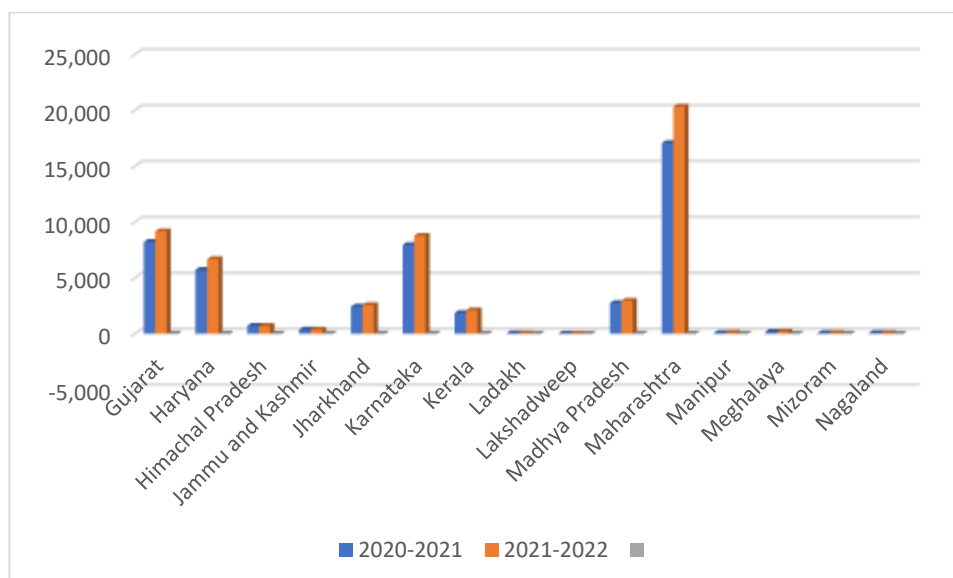
1.5.4 Trends in GST collection



In the analysis of the above table from the point view that gst collection in the comparisons between the fee 2020-21 and 2021-22 there is increase in the gst collection in all month as compare to the previous year in the month of the march 2020-21 collection is 123902 but as compare to the march 2021-22 collection of the gst jumped to the 142095.

1.5.5 Growth rate of GST of selected state wise.

| | 2019-2020 | 2020-2021 | 2021-2022 | |
|-------------------|-----------|-----------|-----------|-----|
| Gujarat | 7,897 | 8,197 | 9,158 | 12% |
| Haryana | 4,671 | 5,710 | 6,654 | 17% |
| Himachal Pradesh | 657 | 687 | 684 | 0% |
| Jammu and Kashmir | 351 | 352 | 368 | 5% |
| Jharkhand | 2230 | 2,416 | 2,550 | 6% |
| Karnataka | 6,789 | 7,915 | 8,750 | 11% |
| Kerala | 1,245 | 1,828 | 2,089 | 14% |
| Ladakh | 13 | 14 | 23 | 72% |
| Lakshadweep | 1 | 2 | 2 | 36% |
| Madhya Pradesh | 2,341 | 2,728 | 2,935 | 8% |
| Maharashtra | 14,567 | 17,038 | 20,305 | 19% |
| Manipur | 40 | 50 | 60 | 18% |
| Meghalaya | 150 | 152 | 181 | 19% |
| Mizoram | 32 | 35 | 37 | 5% |
| Nagaland | 43 | 45 | 43 | -6% |



Highest ranked state is the Maharashtra. We know the Maharashtra as a financial capital of the country. Maharashtra is the Industrial hub and Major bank Financial institution Mutual fund houses or Other company corporate offices are in Maharashtra. Gujarat is 2nd in terms of filling the GST since Gujarat have so many industries and in which pharmaceutical companies are mainly located in the Gujarat. The main reason for the development of the Gujarat is the government policies are favoring the business houses this means not there is no provision for the worker. There is proper balance of the system in which the industry and service sector grow with harmony and peace full. When we think about Gujarat one of the best and largest cooperative houses is the AMUL. The basic need for the industrialization is the development of the infrastructure, law and order, government industrial policies.

The fluctuations in the growth rates from 2019 to 2022 seems to be unstable due to the impacts of covid. As we all know the shortfall of funds occurred in almost all the fields of works, business, institutions and industries. People suffered for living during the year 2019 to 2021. This reflects in the results of growth rate of GST.

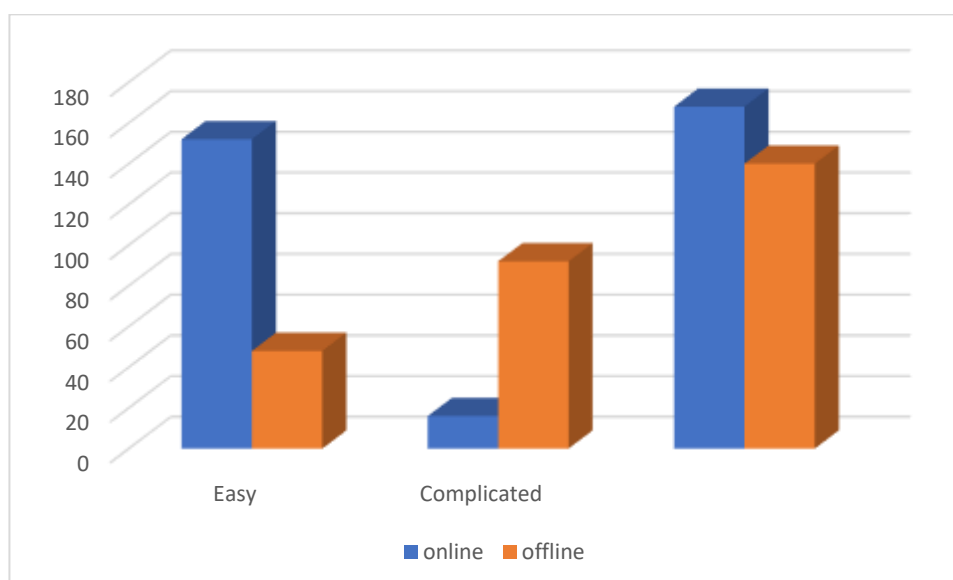
1.5.6 TAX COMPONENT & TAX COLLECTION

| | Cr | Cr | Cr. | Cr. |
|--------|--------|--------|--------|--------|
| YEAR | 2017 | 2018 | 2019 | 2020 |
| GST | 672352 | 621031 | 584338 | 601784 |
| CUSTOM | 143303 | 143351 | 117813 | 109283 |
| EXCISE | 270048 | 267649 | 230993 | 239452 |
| STAX | 7899 | 5670 | 6904 | 6029 |
| OTHERS | 56 | 52 | 51 | 26 |

When pointed out (December 2021), the Ministry stated (February 2022) that as per GST laws and procedure, the GST rates on goods and services are determined by the GST Council. Initially, the GST rates were fixed based on pre-GST tax incidence and revenue neutrality of the rates. Since the inception of GST, a number of rate rationalizations have been done on the recommendations of the GST Council, which has led to a shortfall in GST revenue. Rates have been reduced significantly, where relief of about ` 92,000 crore per year till July 2017 and 2019 had been given. As regards FY21, Ministry attributed the shortfall in GST collections to nation-wide and regional lockdowns to contain the spread of Covid-19”

1.5.7 ONLINE AND OFFLINE ASSESSMENT – EASY VS. COMPLICATED

| | online | offline |
|-------------|--------|---------|
| Easy | 152 | 48 |
| Complicated | 16 | 92 |
| | 168 | 140 |



The table which is clearly show that while the analysis of the data that has been raised form the questionnaire from the respondent it is clearly shows that the most of the tax payer feels that the online system of the assessment is better than other which means that in on the online system all the query and response are done online with no time limit Online and offline assessment – accountability of tax official.

1.5.8 CHI SQUARE OF RELATIONSHIP BETWEEN GST COLLECTIONS PRE AND POST COVID.

In order to find whether the GST Collections are significantly associated with factors of pre and post COVID. whereas chi square test has been applied for the following hypothesis that has been framed and tested.

Ho. There is no significant relationship between GST collections pre and post COVID.

GST collection Vs Factors of pre and post COVID

| | Chi-Square Test | | | |
|---------------------|-----------------|-------------|----|------|
| | Value | Table Value | df | Sig. |
| After COVID | 16.276 | 13.277 | 4 | ** |
| Before COVID | 6.285 | 9.488 | 10 | Ns |

(Ns-Not significant, * - Significant at 5% level, ** - Significant at 1% level)

Source: Primary Data

The chi-square test has been applied to verify the hypothesis. Since the calculated value is less than the table value it is inferred that there is no significant relationship with before covid and GST collection. Hence, the hypothesis is accepted. In the case of after covid, the calculated value is more than the table value it is inferred that there is a significant association with after covid and GST collection values at 1% significant level. Hence, the hypothesis is rejected in this case.

The result also reveals that, there is a strong association between after covid and GST collections.

1.5.9 CHI SQUARE OF RELATIONSHIP BETWEEN ITR FILLING PRE AND POST COVID.

In order to find whether the ITR filling are significantly associated with factors of pre and post COVID. whereas chi square test has been applied for the following hypothesis that has been framed and tested.

Ho. There is no significant relationship between ITR filling with pre and post COVID.

ITR filling Vs Factors of pre and post COVID

| | Chi-Square Test | | | |
|---------------------|-----------------|-------------|----|------|
| | Value | Table Value | df | Sig. |
| After COVID | 12.092 | 9.488 | 4 | * |
| Before COVID | 1.664 | 9.488 | 4 | Ns |

(Ns-Not significant, * - Significant at 5% level, ** - Significant at 1% level)

Source: Primary Data

The chi-square test has been applied to verify the hypothesis. Since the calculated value is less than the table value it is inferred that there is no significant relationship with before covid and ITR filling. Hence, the hypothesis is accepted. In the case of after covid, the calculated value is more than the table value it is inferred

that there is a significant association with after covid and ITR filling values at 5% significant level. . Hence, the hypothesis is rejected in this case.

The result also reveals that, there is a strong association between Before covid and ITR filling.

CONCLUSION OF THE STUDY

The study is taken over with two records of income tax and GST of a particular year and where the results and findings stated that Individual tax payer assessee contain the assessee of the salaried person who are employed under the employment are large number of the person those paid tax. From the analytical tables it is evident that the small scale and employed are the important person to boost the tax percentage since they have the high number in paying their income taxes. In India mostly the business are run under the proprietorship in which the proprietor is the sole discretion of the business how to run in the course of the business so that the number of the income tax return filed by the individual is more than as compare to the other entity. Another main reason is that the bonded between the two is not strong they do not trust on each other and our legal system is not so such relax in order to incorporate the financial fraud or loss due to the intention of the other. Gst collection is the indirect tax which is also most important in the growth of the nation, if the business is growing in the country or nation and growth of the nation is reflected in the contribution of the GDP in which the growth depend on the taxes that has been collected by the government and expenditure. In the comparison between the Haryana and Delhi collection of the taxes increase on year on year basis and the amount of the taxes which has been collected is more in Haryana as compare to the GST collection in Delhi. The study concludes that the tax payers are the one ruling the economy and the economic developments, when it comes to the after effect of COVID it is evident that there is a shortfall of funds both in GST collection and ITR filling.

SUGGESTION

- Data of the assessment of the record in which the collection and litigation should be readily available at the counter of the income tax office or on their website.
- During the assessment tax official should use the various software in order to make the proper and efficient assessment.
- Income tax department should organize the webinar or seminar or other camps in order to explain the importance and benefits of the income tax department which relate to the specific business.

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