

“A Study On The Public Opinion Towards Gst Implementation With Special Reference To TanurMunicipality, Kerala”

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I. Introduction

The citizens of India, pay two types of taxes i.e. Direct and Indirect. Tax paid directly to the government by the taxpayer like the Wealth Tax, Income Tax, and Corporation Tax is Direct Tax. Tax which is not directly paid to government but collected from intermediaries which is levied on the customers like the Sales Tax, VAT, Excise Duty, and Custom Duty is Indirect Tax.

GST is one of the most critical tax reforms in India introduced recently. It is a comprehensive tax system that will subsume all indirect taxes of State and central Governments and whole economy into seamless nation in national market. It is expected to remove the burden of existing indirect tax system and play an important role in growth of India. GST includes all Indirect Taxes which will help in growth of economy and proves to be more beneficial than the existing tax system. GST will also help to accelerate the overall Gross Domestic Product (GDP) of the country. GST is now accepted all over the world and countries are using it for sales tax system.

Here the researcher attempt to understand the public opinion after the implementation of GST and also provide suggestions based on the public opinion.

Objectives Of The Study

- To study on public opinion towards GST Bill.
- To provide suggestions based on the findings of the study.

II. Review Of Literature

A literature review is an account of what has been published on a topic by accredited scholars and researchers. Keeping in view the objective of study, the following literatures have been reviewed for its consideration.

Mohammad Ali (2016) in his paper titled “Awareness and Perception of Taxpayers towards Goods and Services Tax (GST) Implementation” the study attempts to find out what level of awareness and perception to GST taxpayers in Malaysia. This study only consists of 256 civil servants of the secondary school teachers in the area Kuala Kangsar, Perak. Data collected using questionnaires. The results showed that the level of awareness was moderate and the majority of respondents give a high negative perception to the impact of GST. This eventually causes the majority of respondents did not accept the implementation of GST in Malaysia.

Vineet Chouhan (2017) in his article titled “Measuring Awareness about Implementation of GST: A Survey of Small Business Owners of Rajasthan” the study seeks to evaluate the awareness of the Business owners about GST and the difficulties they would face in case of the current awareness about it. 148 Small business owners were analysed in order to identify the awareness about GST from Rajasthan State and the kind and extent of relief provided and the implementation of the provisions under the GST law. The study has revealed that there is a lack of awareness amongst the Small business owners regarding the GST and its rules.

K. R. Sakthi Devi (2017) conducted a study on “Awareness of Taxpayers Towards GST Implementation”. This study attempts to find out what level of awareness and Satisfaction to GST taxpayers. The sample consists of 150 taxpayers in Coimbatore District. Data collected using questionnaires. The results showed that the level of awareness was moderate and the majority of respondents give a high negative impact towards GST. This eventually causes the majority of respondents did not accept the implementation of GST.

III. Research Methodology

Research methodology of any study discovers answer to questions through the application of scientific procedures. Research methodology used for the present study is as follows.

3.1 RESEARCH DESIGN

It is a plan of action before starting a research. The research design used for the study is descriptive in nature.

3.2 SOURCES OF DATA

Primary Data: Here first-hand information was obtained by distributing printed opinionnaire to the public.

Secondary Data: Secondary data was collected from the books, journals, and the related websi

3.3 SAMPLING SIZE

Sample size for the study is 50.

3.4 SAMPLING METHOD

Convenient sampling technique is used for data collection

3.5 TOOL FOR DATA COLLECTION

Opinionnaire is used for collection of data.

3.6 TOOLS FOR DATA ANALYSIS

Data analysis was done through percentage method and presented in graphs, diagrams and charts.

IV. Limitations Of The Study

- Respondent's response may or may not be correct.
- Some respondents refused to disclose the fact due to lack of time and interest.
- The data's are collected only from 50 general public due to time constraint.

V. Data Analysis And Interpretation

The Analysis of survey data is an important step in the survey process. Analyzing the data and interpreting the results are the 'reward' for the work of collecting the data. It will help to understand more about the respondent under study, and guide the authorities towards better decision.

TABLE 1. AWARENESS ABOUT GST BILL

STATEMENT	FREQUENCY	PERCENTAGE
Yes	50	100%
No	0	0%

Table 1 shows that the entire respondents are having knowledge on new GST bill.

Table 2. Sources Of Information On Gst

SOURCES	FREQUENCY	PERCENTAGE
Newspaper	9	18%
Mass Media	19	38%
Online	8	16%
Seminar/Classes	11	22%
Others	3	6%

Table 2 show that, out of 50 respondents majority of the respondents got information on GST from mass media, 18% from newspaper, 22% from seminar and 16% got information from online.

Table 3. Knowledge About The Proposed Rates Of Gst

STATEMENT	FREQUENCY	PERCENTAGE
Yes	38	76%
No	12	24%

From the Table 3, it is clear that out of 50 respondents, 76% of respondents know about the proposed rates of GST and rest of them are not aware about it.

Table 4. Whether The Proposed Rate Of Gst Is Satisfactory

STATEMENT	FREQUENCY	PERCENTAGE
Yes	5	13%
No	31	82%
No Opinion	2	5%

Table 4. shows that among the 38 respondents who have knowledge about the GST rates, majority of the respondents feel that the proposed rates of the GST is not satisfied and 13% among them are satisfied with the proposed rate of GST

Table 5. Does Gst Effects Consumption Behaviour

STATEMENT	FREQUENCY	PERCENTAGE
Yes	38	76%
No	5	10%
No Opinion	7	14%

The Table 5, shows that the effect of GST on the consumption behavior of the respondents. Among 50 respondents 76% of them are agreed that the GST effect their consumption behavior, 10% of respondents are not agreed and the rest of them have no opinion.

Table 6. Opinion About The Price Level Changes After The Implementation Of Gst

STATEMENT	FREQUENCY	PERCENTAGE
Become High	34	68%
Become Low	3	6%
No Change	7	14%
No Opinion	6	12%

The above Table 6, shows the price level changes after the implementation of GST. Out of 50 respondents, majority of them argued that the price become high after the implementation of GST.

Table 7. Can Implementation Of Gst Help India To Become A Developed Country

STATEMENT	FREQUENCY	PERCENTAGE
Yes	8	16%
No	6	12%
No Opinion	36	72%

The figure 4.2.12 shows that majority of the respondents didn't have an opinion on the statement 'Implementation of GST can help India to becomes a developed nation'.

Table 8. Satisfaction With The Principle Of 'One Nation One Tax'

STATEMENT	FREQUENCY	PERCENTAGE
Satisfied	34	68%
Not Satisfied	9	18%
No Opinion	7	14%

The above chart shows the opinion of the respondents on the principle of 'ONE NATION ONE TAX'. Among 50 respondents majority of the respondents are satisfied.

Table 9. Is Gst A Fair Tax

STATEMENT	FREQUENCY	PERCENTAGE
Yes	18	36%
No	32	64%

The above graph show that out of 50 respondents, 36% of respondents argued that the GST is a fair tax and the rest of them are argued GST is not a fair tax. It is diagrammatically presented in the figure 4.2.14.

Table 10. The Government Had Given Enough Awareness Before The Implementation OF THE GST

STATEMENT	FREQUENCY	PERCENTAGE
Yes	26	52%
No	24	48%

The above graph show that out of 50 respondents, 52% of the respondents agreed that the government had given enough awareness before the implementation of GST.

Table 11. Respondent Who Got Chance To Intimate The Government Their Opinion On Gst

STATEMENT	FREQUENCY	PERCENTAGE
Yes	0	0%
No	50	100%

The above graph show that out of 50 respondents, nobody got chance to intimate the government their opinion on GST. It is diagrammatically presented in the figure 4.2.16.

Table 12. Respondents Who Support Gst

STATEMENT	FREQUENCY	PERCENTAGE
Yes	13	26%
No	37	74%

The above graph show that out of 50 respondents, only 26% of the respondents support GST and the rest of them are not support GST.

Table 13. Reasons Not To Support Gst

REASON	FREQUENCY	PERCENTAGE
Increase the cost of living	16	43%
Difficult to understand	6	16%
Burden on the people	13	35%
Others	2	6%

The above chart show that the reason not to support GST among 50 respondents 37 are not support GST.43% of respondents not support GST due to increase the cost of living,16% due to difficult to understand and 35% due to GST burden on the people.

VI. Findings

1. Most of the public respondents are male.
2. It is found that majority of the public are aware of new GST bill.
3. Most of the public are aware of GST through mass media
4. Majority of the public know about the proposed rate of GST.
5. Majority of the public is of the opinion that the implementation of GST will cause higher price for goods and services.
6. It is found that 72% of the respondents have no opinion on the statement, “Implementation of GST can help India become a developed country”
7. The analysis revealed that 68% of the respondents are satisfied with the principle of “One Nation One Tax”.
8. It is found that 64% of the respondents argued that GST is not a fair tax.
9. It is found that 52% of the respondents agreed that the government had given enough awareness before implementation of GST.
10. It is found that majority of the respondents are do not support GST.
11. Majority of the respondents argued that the reason not to support GST is due to Increased the cost of livings.
12. It is found that nobody got chance to intimate the government their opinion on GST.
13. It is found that 76% of the respondents argued that GST will effects their consumption behaviour.

VII. Suggestions

1. The public suggested that there should be a smooth, transparent a simple transition provisions which is easily understandable.
2. Special focus on awareness and training of all officers, professionals and assesses should be given on GST.
3. Any disputes on GST introduction should be pro-actively addressed by way of speedy redressal of cases.
4. An expert panel should be formed to recommend modifications to the Constitutions and it should be published for the mass public.
5. The public also are not well informed on the benefits of the GST. Therefore, in order to ensure efficient implementation of the GST, the government should come out with a proper guideline to the society on the procedures for the implementation of GST.
6. Lastly, the government must ensure a good management of the income collected from the GST.

VIII. Conclusion

Indian Government proposing to implement GST as a tool to increase its revenue and reduce its deficit. The implementation of GST is a changing face of India which is a welcome move and the government should be well equipped for that which is a symptom of fast paced economy. Findings of this study shows that the level of awareness on the benefits of GST among Indians are still relatively low. It could be due to the lack of knowledge or information regarding GST. For this reason, the government should reflect on how to increase the

knowledge of GST among citizen. Furthermore, they should put more effort in delivering information and educating the citizen regarding GST, so that the citizen will have positive view about this GST implementation.

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