



# INTERNATIONAL JOURNAL OF CREATIVE RESEARCH THOUGHTS | ISSN: 2320 - 2882

*An International Open Access, Peer-reviewed, Refereed Journal*

The Board of  
International Journal of Creative Research Thoughts  
Is hereby awarding this certificate to

**Dr. Neeraj Emmanuel Eusebius**

In recognition of the publication of the paper entitled  
**AN ANALYSIS OF THE IMPACT OF GOOD AND SERVICES TAX (GST) IN  
INDIA : CHALLENGES OF IMPLEMENTATION**

Published In IJCRT ( [www.ijert.org](http://www.ijert.org) ) & 7.97 Impact Factor by Google Scholar

Volume 6 Issue 1 March 2018 , Date of Publication: 03-March-2018

UGC Approved Journal No: 49023 (18)

PAPER ID : IJPUB1801276

Registration ID : 182611

Scholarly open access journals, Peer-reviewed, and Refereed Journals, Impact factor 7.97 (Calculate by google scholar and Semantic Scholar | AI-Powered Research Tool) , Multidisciplinary, Monthly Journal



EDITOR IN CHIEF

**INTERNATIONAL JOURNAL OF CREATIVE RESEARCH THOUGHTS | IJCRT**  
*An International Scholarly, Open Access, Multi-disciplinary, Indexed Journal*

Website: [www.ijcrt.org](http://www.ijcrt.org) | Email id: [editor@ijcrt.org](mailto:editor@ijcrt.org) | ESTD: 2013