



# IMPACT OF GST ON HOSPITALITY SECTOR

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**Abstract:** This study has been undertaken to investigate the Impact of GST on Hospitality Sector. It is evident from the study that majority of respondents have undergone the detail procedure and also, they know where they are facing difficulty in paying the GST. Also the study has been done in order to understand the difficulties faced from the normal citizen spending habit in Entertainment industry has been reduced or increased. The Impact of GST has reduced the investing pattern of the public as well as Business Man.

## I. INTRODUCTION

Tax structure in India is divided into direct tax and indirect tax. Direct tax includes income tax, which is levied by central government on individuals, companies and body of individuals. It is a kind of charge, which is imposed directly on the tax payer and paid directly to the government by the person on whom its imposed. Direct tax is one that cannot be shifted by the taxpayer to someone else and Income tax is a significant direct tax imposed in India.

Indirect tax is a tax which is levied on the supplier/manufacturer of goods and services. An indirect tax is one that can be shifted by the taxpayer to someone else. In Indirect tax, the taxpayer is just a conduit and at every stage the tax incidence is passed on till it finally reaches the consumer, who really bears the brunt of such tax. Indirect taxes are regressive in nature because they are not based on the principle of liability to pay. All the consumers, including the economically challenged bear the burden of indirect taxes equally.

Indirect taxes are levied on consumption, expenditure, right or privilege. Earlier number of taxes like Customs duty, Excise duty, Service tax, Central Sales Tax (CST), Value Added Tax (VAT), Purchase tax, Entry tax, Entertainment tax, Tax on lottery, Luxury tax, Tax on advertisements, Tax on betting and gambling were levied in India. Indirect tax in India contributes more than 50% of the total tax revenue of Central and State Governments.

## II .Introduction of GST in India

One of the biggest tax reforms which India faced since Independence is GST (Goods and Service Tax). It is a new reform of indirect tax implemented with the motive of “One Nation One Tax”. GST was introduced as 101<sup>st</sup> amendment Act on 1<sup>st</sup> July 2017, replacing several cascading taxes imposed by Central and State governments. Being an impartial tax framework, the effects of GST can be seen across all domains.

France was the first country to implement GST. More than 160 countries follow GST because this tax has the capacity to raise revenue in most transparent and neutral manner. Canadian model of dual GST system was implemented by Indian government to have a common national market. GST Council is an apex member committee to modify, reconcile or to procure any law or regulation based on the context of goods and services tax in India. The council is headed by the union Finance minister assisted with the finance minister of all the states of India or any other ministers recommended by the states.

## III .Background of Hospitality sector

The hospitality sector in India has been scoring a moderate growth in past few years and has great potential to score greater number in future. The nation which is rich in culture and diversity has been attracting a large number of tourists all over the globe. India has also been recognised as a destination for spiritual tourism. India is showing a continuous growth in position moving from 65<sup>th</sup> in 2013 to 34<sup>th</sup> position in 2019 in World Economic Forum’s travel and tourism competitiveness index.

The hospitality and tourism industry together has been witnessing a healthy growth number and accounted for 7.5% of the GDP. India is a part of top 100 clubs on Ease of Doing Business (EoDB) and ranks 1<sup>st</sup> in the greenfield FDI ranking globally and in order to strengthen the cruise tourism and hospitality sector Government of India has selected Chennai, Goa, Kochi, Mangalore and Mumbai ports to develop them.

The hospitality sector in India is categorised broadly into Lodging, Food & beverages, Transportation and Recreation sector. It includes various sub-categories like hotels, restaurants, entertainment industry which includes theatre, amusement parks, circus etc. The Indian hospitality and tourism industry which was valued at US\$ 136.2 in 2016 is one of the sectors which saw changes in post GST. Experts observed that the implementation of GST will help the sector by reducing harmonising taxes and reducing business transaction costs but will have its own set of challenges.

COVID-19 has hit out various sectors of the world economy. Hospitality sector is one of the worst hit industry in India because of pandemic and they are still in a process to recover. However, this project will highlight the GSTs impact on hospitality sector in India.

#### IV. Statement of problem

Indian hospitality sector is one of the most flourishing and revenue generating sector in the economy. It shows a continuous growth in economy. The implementation of GST has some hiccups in hospitality sector. A month after introduction of GST there was a fall in this industry by 20% across India. Suppliers of this sector felt burden on upgradation of IT infrastructure, training personnel and hiring of experts for complying with GST. Customers too felt burden regarding high bills charged. In this project, a study on implementation of GST and its impact on Entertainment industry, is analysed through a survey conducted. This study concentrates on the changes taken place in entertainment industry due to implementation of GST.

#### V. Literature Review

- **Pinkie al. (2014)**, studied on “Goods and Service” and concluded that the NDA government in India is positive towards implementation of GST and it is beneficial for central government, state government and as well as for consumers in long run if its implementation is backed by strong IT infrastructure.
- **Neha Rani and Sunil (2016)**, conducted a study to understand the positive and negative effect of GST on different sectors like Hospitality & Tourism, Automobiles and Media & Entertainment etc. It has been found that GST has a positive effect on various sectors except some sectors having negative effect.
- **Rakshitha & Akkamma (2017)**, conducted a study on the impact of GST on entertainment industry. It can be both negative and positive depending on the state. GST has a mixed effect on the entertainment industry.
- **Sankar R (2017)**, studied impact and implications on various industries in Indian economy. The study highlights certain challenges and problems in implementing GST in India.
- **Garg (2017)**, studied about the basic concepts and features of GST in India. He highlighted that GST would be a good indirect tax reform in our country because it would cover all goods & services and all sectors like industry, business including government sector and service sector. All big, small scale units, medium, intermediaries, importers, exporters, traders, professionals and consumers would be affected by GST. This uniform tax rate for centre and state would also likely to improve economic development by increasing tax collections. Through these exemptions have been minimised and equal tax will be borne by manufacturing and service sector.
- **Prof.Pooja.S.Kawle and Prof.Yogesh.L.Ather(2017)**, concluded that a single tax will help to maintain simplicity and transparency by treating all goods and services equal without giving a special treatment to some types of goods and services. It will reduce the litigation on classification of issues. It is also said that implementation of GST in Indian framework will lead to commercial benefits which VAT has not given and hence it would essentially lead to economic development. GST may assure the possibility of overall gain for industry, trade, agriculture and also to central and state governments. Now Indian consumer need to have professionalism to acknowledge the GST.
- **Dash (2017)**, studied the positive and negative impact of GST on Indian Economy. He stated that implementation of GST impacts a nation both positively and negatively. Ignoring negative aspects, positive aspects can be taken into consideration. In order to measure the impact of GST, we need to communicate more and more about the system. It can be a good way of reducing the black money and good effort by the government of India after the demonetization of money in 2016.

- **Dr, Yogesh Kailashchandra Agarwal(2017)**, aims to explain the mechanism of GST and its effects on Indian economy. He highlighted the positive and negative impact of GST in Indian economy and explained the working mechanism of GST in India. He concluded that GST is at the infant stage in India which will take some to experience its effects on Indian economy.
- **Dr. Rashmi Aggarwal and Shalini Tiwari (2018)**, has studied Macro-Economic landscape of Media and Entertainment industry in India. The paper summarizes the current Entertainment and media business innovation models which can be envisaged by the industry veterans to leverage the current market synergies.
- **Aswathy Krishna (2018)**, studied GST includes a uniform tax rate structure and through this all the states have their own taxes before the eatery business was loaded with various tax collection. Now this duality of tax is removed. It also helps in improving the financial management. Hopefully, GST will help to solve the problem about money transaction and help hotel industry for continuous work.
- **Renuka (2018)**, concluded from her study that the increment in price will not be seen after implementation and this is the best reply to the consumer by showing the extremely advantages against the service tax. The visitors and hospitality sector in India is rapidly increasing. The tour package both Indian domestic and international is rise in some amount because of GST, it will be increased by 4.5% to 5%, but the impact of the increment will be not seen after implementation. This is the best reply to the consumer by showing the extremely advantages against the service tax which saw a doubling rate from 4.5% to 9%. The visitors and hospitality sector in India rapidly increasing, it will be US\$280.5 billion by 2026 and starting phase of GST establishment is very tension creating time because of that of that is very harmful to the growth. In any case, it stays to be seen whether the cons exceed the masters for this segment.
- **Ann Abhraham (2019)**, The Goods and Service tax system was introduced in India to remove the defects the indirect tax system and to have a one market in the nation. The introduction of GST rates in hotels was initially met with resistance from the hoteliers. However, after the revised rates was implemented in November,2017 where majority of the hoteliers expressed their faith in the system. Even though the majority of the hotels have incurred additional costs in transitioning towards the new system, it is expected that in the long run GST will prove beneficial and make the fantasy of “One Nation One Tax “materialise.

## VI. Objectives of the Study

- To provide an overview of hospitality sector and impact of GST on hospitality sector.
- To examine the opinion of customers on implementation of GST on Entertainment industry.
- To analyze the perception of customers regarding GST rates.

## VII. Significance of the Study

The significance of the study is to fill the gap that has identified in the previous researches. Under this study, we will know the level of understanding of GST and perception of consumers towards entertainment sector.

**Government:** Hospitality industry play vital role in improving country's national income. GST may affect hospitality industry positively and negatively. Accurate GST rate should be charged by government on services. Otherwise, it may have negative impact on national income, Gross Domestic Product, Employment and Per Capita Income of the country.

**Economy:** GST will simplify India's tax structure, broaden the tax base and create a common market across states. This will lead to increased compliance and increase India's tax to gross domestic product ratio. According to a report by the National Council of Applied Economic Research, GST is expected to increase economic growth by between 0.9 per cent and 1.7 per cent. Exports are expected to increase by between 3.2

per cent and 6.3 per cent, while imports will likely raise 2.4-4.7 per cent. Hence, it is necessary to study how it will impact on Hospitality Industry.

**Entertainment Industry:** GST is a single indirect tax on bills of theatre, amusement parks, sports events, circus, etc. It will affect income, services and rates of entertainment industry. Therefore, study of impact of Entertainment Industry is inevitable.

**Customers:** GST helps in improving customer base of Entertainment Industry as it is a single indirect tax charged on bills of customers. It might also affect people of middle class as price may felt little high. This study concentrates more on the customers understanding towards GST and their view on rates along with their interest towards entertainment sector before and after implementation of GST.Hence, study is significant.

### VIII.Scope of the Study

This study is conducted to find out the views of consumers on GST's impact on hospitality sector. The study helps to know the customers understanding towards the GST rates and their perception towards the price. The scope of the study is limited to Entertainment industry of this hospitality sector.

### IX. Methodology

People who are interested towards entertainment will be our population. Primary data collected with the help of questionnaire is used for this study. The data collected is analyzed and the result is obtained.

A questionnaire is prepared and circulated among the customers of entertainment industry.

### X. Limitation of the study

The respondents selected are of mixed group which will give wider difference in understanding and limited to the customers of Entertainment industry in Coimbatore district. The sample size is small and cannot be applied to the entire population. The sample size of this project is 100 and hence it cannot be applied to the entire population. The results obtained through this study may not be appropriate to the entire population. This is may be considered as the limitation of the study.

### Analysis and Interpretation of Data

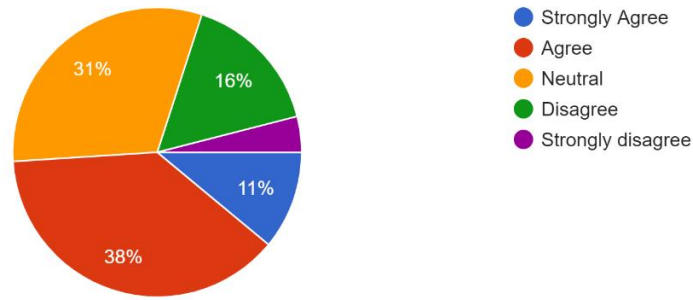
**Table No.1.1**

Classification of respondents on the basis of their perception regarding  
"GST is a very Good Tax reforms for India"

S. No	Response	No. of respondents	Percentage
1	Strongly agree	11	11%
2	Agree	38	38%
3	Neutral	31	31%
4	Disagree	16	16 %
5	Strongly disagree	4	4%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

GST is very good transformation in India  
100 responses



**Figure 1.1**

**Interpretation:**

From the above chart it is depicted that majority of the respondents satisfied with the statement that taxation reform in India is good. 38% of the respondents agree with the statement, 31% remain neutral, 11% strongly agree with the statement and 16% disagree with the statement. Hence it can be concluded that most of the respondents agree that GST is very good transformation in India..

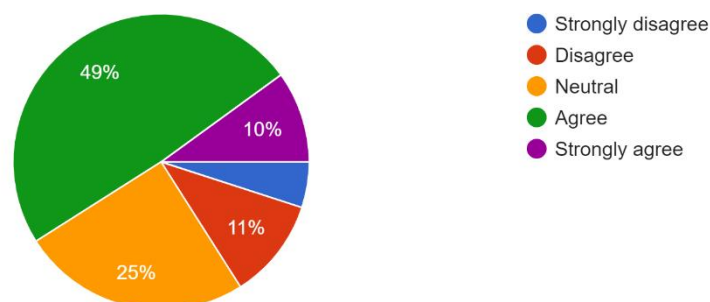
**Table No.1.2**

Classification of respondents on the basis of their perception regarding the GST implementation

S. No	Response	No. of. respondents	Percentage
1	Strongly agree	11	11%
2	Agree	38	38%
3	Neutral	31	31%
4	Disagree	16	16 %
5	Strongly disagree	4	4%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

GST has increased various legal formalities  
100 responses



**Figure 1.2**

**Interpretation:**

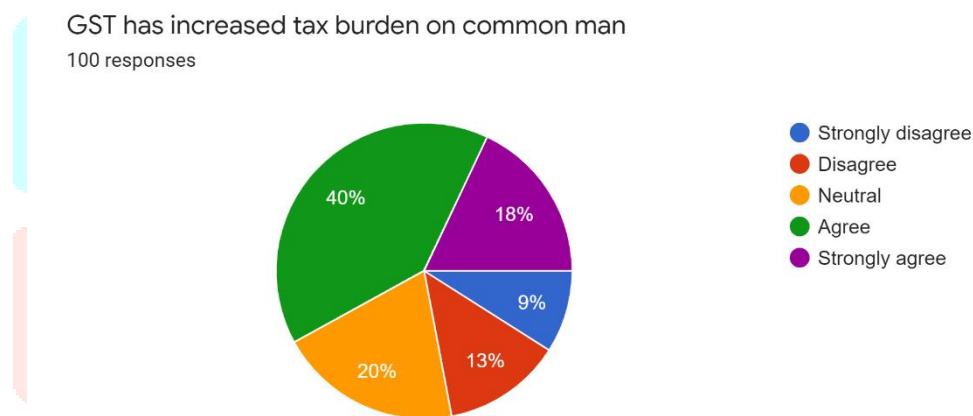
From the Above chart it is evident that 49% of the respondents agree with the statement that after implementation of GST it has increased various types of formalities.49% respondents agreed with the statement and 4% strongly disagree with the statement that GST has not increased the formalities.

**Table No.1.3**

Classification of respondents on the basis of the statement “GST has increased tax burden on common man”.

S. No	Response	No. of. respondents	Percentage
1	Strongly agree	18	18%
2	Agree	40	40%
3	Neutral	20	20%
4	Disagree	13	13%
5	Strongly disagree	9	9%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.



**Figure 1.3**

**Interpretation:**

According to above table, it shows that majority of the respondents i.e., 40% Agree with the statement that GST has increased tax burden on common man,18% strongly agree and 20% are neutral.13% disagree with the statement. To Conclude Majority of them agree with the statement that GST has increased the tax burden.

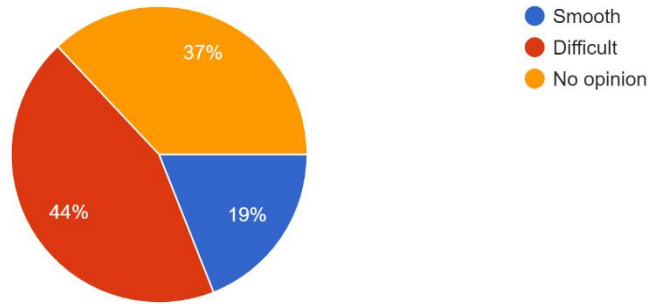
**Table No.1.4**

Classification of respondents on the basis of response of the respondents regarding the statement “Transition from VAT to GST”.

S. No	Response	No. of. respondents	Percentage
1	Smooth	19	19%
2	Difficult	44	44%
3	No opinion	37	37%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

Transition from VAT to GST was  
100 responses



**Figure 1.4**

**Interpretation:**

From the above table and figure, it is concluded that 44% i.e., majority of the respondents found difficulties during transition of VAT to GST in India. 37% of the respondents expressed that they have no opinion about the transition period. 19% expressed that there was a smooth flow from VAT to GST. So it can be concluded that majority of the respondents felt difficult during transition from VAT to GST.

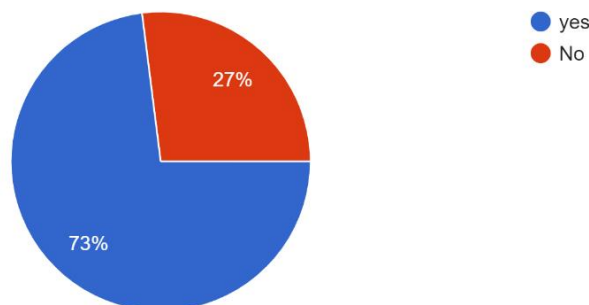
**Table No.1.5**

Classification of respondents on the basis of response of the respondent on basis of understanding.

S. No	Response	No. of. respondents	Percentage
1	Yes	73	73%
2	No	27	27%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method

I'm aware of workings of GST  
100 responses



**Figure 1.5**

**Interpretation:**

According to the response collected from the respondents, majority of the respondents are aware of the workings of GST. Nearly 73% of the respondents have idea about the workings of GST. It can also be noted that 27% are not aware of the workings of GST. Even after 3 years of completion of GST, still few are not

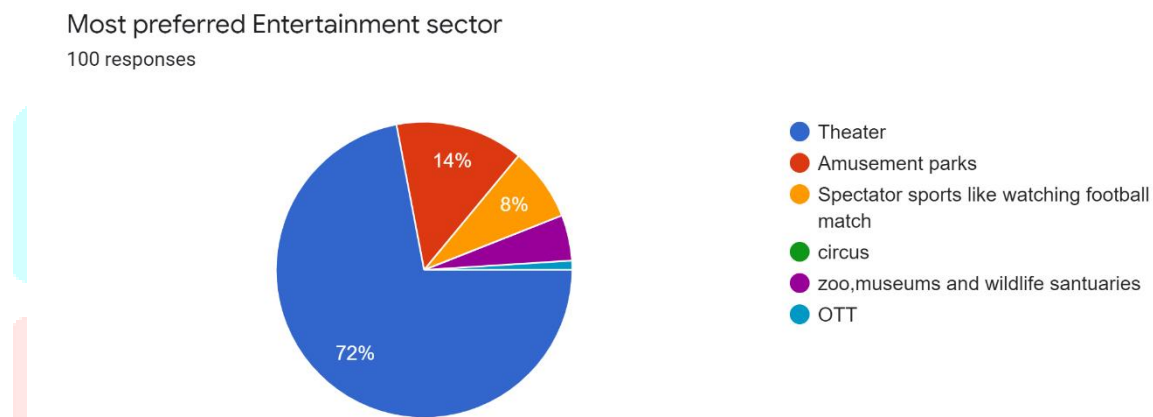
aware of workings of GST. It can be concluded from the above figures that majority of the respondents are aware of workings of GST.

**Table No.1.6**

Classification of respondents on the basis of interest towards entertainment sector.

S. No	Response	No. of. respondents	Percentage
1	Theatre	72	72%
2	Amusement parks	14	14%
3	Spectator parks	8	8%
4	Circus	-	-
5	Zoo, museums and sanctuaries	5	5%
6	OTT	1	1%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.



**Figure 1.6**

**Interpretation:**

Above table and figure depict that majority of the respondents i.e.,72% preferred theatre as the most the preferred entertainment sector.14% of the respondents choose amusement parks,8% of the respondents are interested towards spectator sports. It clear from the table most of the respondents preferred theatre as the most interested towards entertainment sector.

**Table No.1.7**

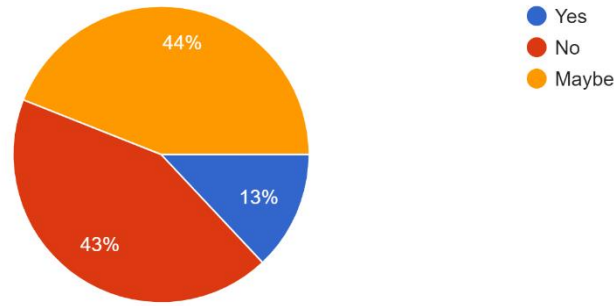
Classification of respondents on the basis of impact of visits.

S. No	Response	No. of. respondents	Percentage
1	Yes	13	13%
2	No	43	43%
3	Maybe	44	44%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method



Has GST impacted your visits  
100 responses



**Figure 1.7**

**Interpretation:**

According to above table, it can be understood that implementation of GST has not much affected the visiting patterns of the consumers. 43% of the respondents expressed that GST has not impacted their visits and 44% of respondents reacted GST might have impacted their visits to entertainment places. 13% of the respondents agreed that GST has impacted their visits. Thus, it can be concluded that majority of the respondents gave a view that GST might have affected their visits.

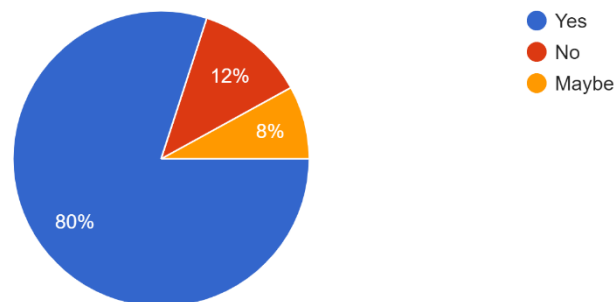
**Table No.1.8**

Classification of respondents on the basis of attention given to bills and statements given.

S. No	Response	No. of. respondents	Percentage
1	Yes	80	80%
2	No	12	12%
3	Maybe	8	8%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method

Do you pay attention to bills and statements given in theaters,parks etc.  
100 responses



**Figure 1.8**

**Interpretation:**

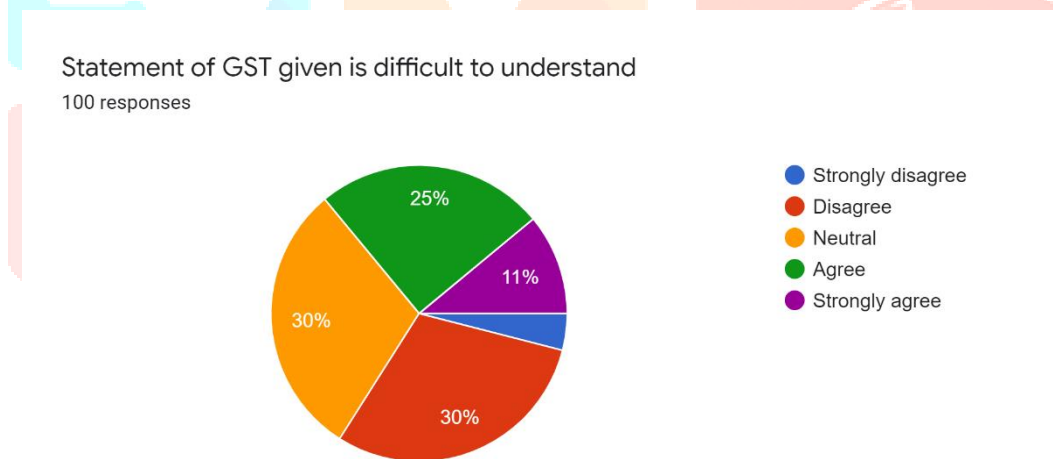
From above table and figure, it can be concluded that majority of respondents pay attention to bills and statements. This shows that consumers show more importance to price of the services and they try to understand the statements given in the bills. 12% of the respondents do not pay attention to bills and statements and rest 8% may or may not see through it. From the result it can be concluded that majority pay attention to bills and statements, which can be said they concerned about price.

**Table No.1.9**

Classification of respondents on the basis of statement “GST is very difficult to understand”.

S. No	Response	No. of. respondents	Percentage
1	Strongly agree	11	11%
2	Agree	25	25%
3	Neutral	30	30%
4	Disagree	30	30%
5	Strongly disagree	4	4%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

**Figure 1.9****Interpretation:**

Above table and figures depict that majority of the respondents i.e., 30% are disagreeing with above statement and 30% remains neutral. 25% of the respondents agree and 11% strongly agree with the above statement. Hence it can be concluded that maximum respondents agree that statement of GST is not much difficult to understand. Though in initial stage people found it difficult to understand, now they try to understand the statements in bills.

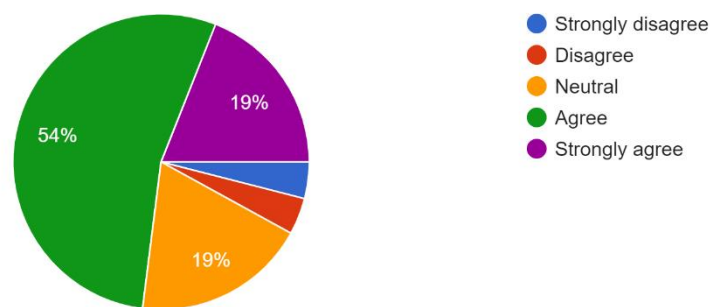
**Table No.1.10**

Classification of respondents on the basis of statement GST has increased price.

S. No	Response	No. of. respondents	Percentage
1	Strongly agree	19	19%
2	Agree	54	54%
3	Neutral	19	19%
4	Disagree	4	4%
5	Strongly disagree	4	4%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

GST has increased price in entertainment sector  
100 responses

**Figure 1.10****Interpretation:**

According to the response collected it can be clearly concluded that, majority of the respondents feel increase in price after GST. About 54% of the respondents agree that price has been increased and 19% of the respondents strongly agree with the statement. 19% of the respondents remain neutral, 4% disagree that price has been increased to GST and rest 4% strongly disagree. Hence, it can be concluded that consumer feel increase in price after GST as majority of the respondents agree with the statement.

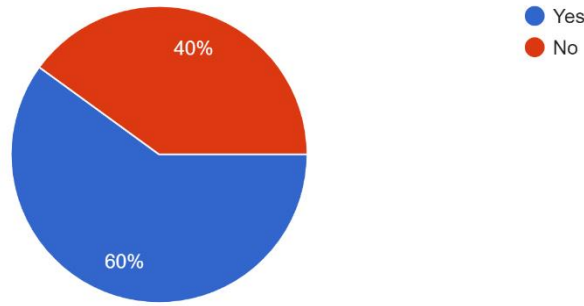
**Table No.1.11**

Classification of respondents on the basis of awareness on slab rates.

S. No	Response	No. of. respondents	Percentage
1	Yes	60	60%
2	No	40	40%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method

Are you aware of entertainment tax and slab rates in GST  
100 responses



**Figure 1.11**

**Interpretation:**

The above table concludes that majority of the respondents i.e. 60% are aware of entertainment tax and slab rates and rest 40% expressed that they have no idea about entertainment tax and slab rates. This shows that consumers though found it difficult to understand the statements but they are aware of tax rates. Hence, it can be concluded from the above table and figure that majority of the respondents are aware of entertainment tax and slab rates.

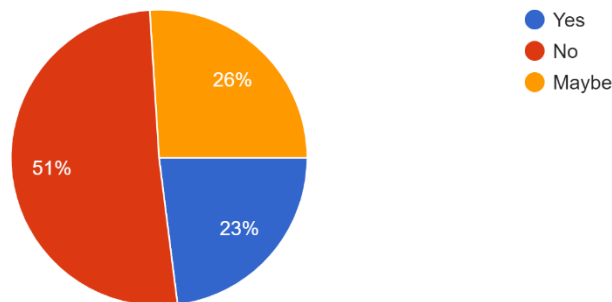
**Table No.1.12**

Classification of respondents on basis of comfortability level of consumers on rates of GST.

S. No	Response	No. of. respondents	Percentage
1	Yes	23	23%
2	No	51	51%
3	Maybe	26	26%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method

Are you comfortable with current GST rates in entertainment places  
100 responses



**Figure 1.12**

**Interpretation:**

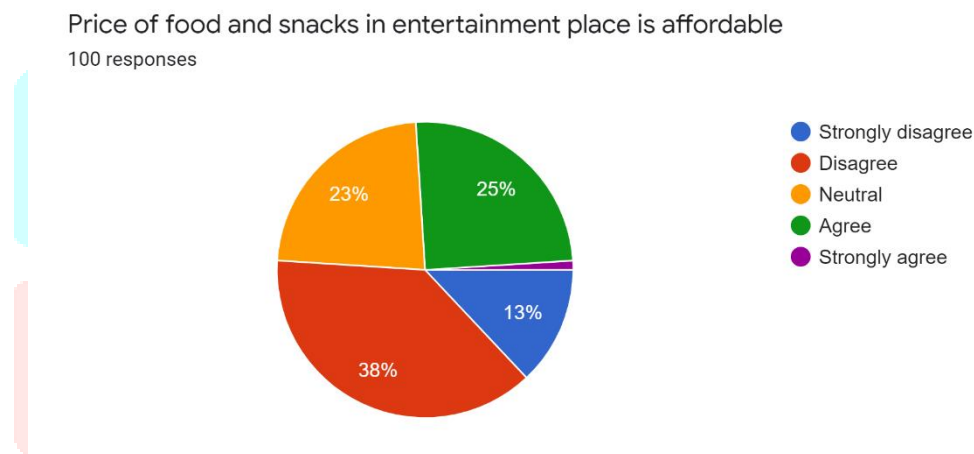
According to the above table more than 51% that is majority of the respondents expressed that they are not comfortable with current GST rates.23% responded that they are comfortable,26% expressed that they maybe comfortable .It can be concluded that most of the respondents are not comfortable with current GST rates.

**Table No.1.13**

Classification of respondents on the basis affordability of price.

S. No	Response	No. of. respondents	Percentage
1	Strongly agree	1	1%
2	Agree	25	25%
3	Neutral	23	23%
4	Disagree	38	38%
5	Strongly disagree	13	13%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

**Figure 1.13****Interpretation:**

Above table summarises that 38% of the respondents disagree the statement that prices of the supplementary products like food, snacks in entertainment place is affordable.23% of the respondents remain neutral,25% agree that its affordable,13% strongly disagree and remaining strongly agree with the above statement. Hence from the figures it can be concluded that price in entertainment place is not affordable as 38% disagreed and maximum respondents expressed that price has increased in entertainment place.

**Table No.1.14**

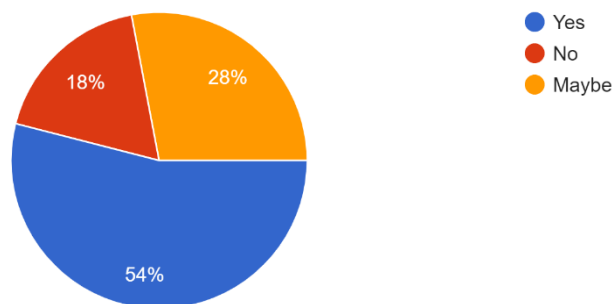
Classification of respondents on the basis of attention given to bills and statements given.

S. No	Response	No. of. respondents	Percentage
1	Yes	54	54%
2	No	18	18%
3	Maybe	28	28%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method

Do you feel burden because of GST on your entertainment part

100 responses



**Figure 1.14**

**Interpretation:**

From the above table it can be inferred that maximum number of respondents agreed that they felt burden because of GST on their entertainment part. 54% of the respondents expressed their view that they felt burden on their entertainment part because of implementation of GST. 18% of the respondents they didn't feel any burden and the rest 28% expressed that they might have felt burden. It is clear from the figure that maximum respondents felt burden on their entertainment part because of implementation of GST.

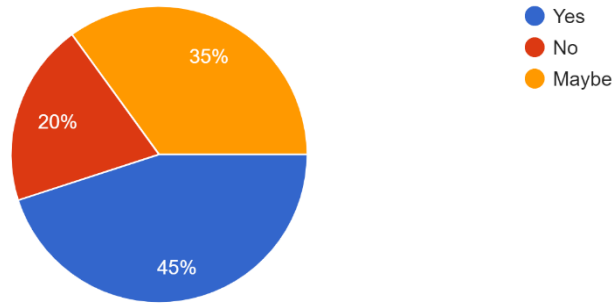
**Table No.1.15**

Classification of respondents on the basis of attention given to bills and statements given.

S. No	Response	No. of. respondents	Percentage
1	Yes	45	45%
2	No	20	20%
3	Maybe	35	35%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method

Pre -GST is better than current GST in Entertainment industry  
100 responses



**Figure 1.15**

**Interpretation:**

From the above table and figure, it can be concluded that most of the respondents expressed their view that Pre-GST was better than the current GST system.45% of the respondents expressed their view that Pre-GST period was better,35% belongs to maybe and the rest 20% expressed that GST in entertainment industry is going well. Hence, it can be concluded that majority of the respondents are not happy with the current GST on entertainment industry.

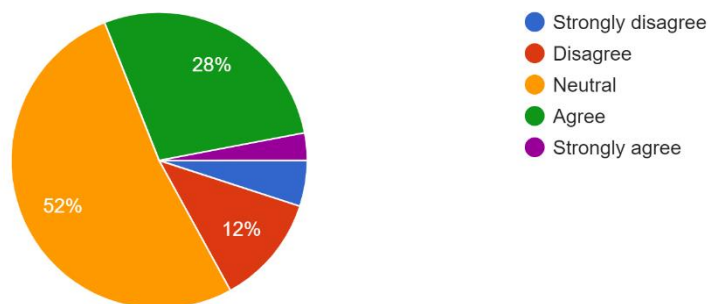
**Table No.1.16**

Classification of respondents on the basis of statement GST has reduced their entertainment.

S. No	Response	No. of. respondents	Percentage
1	Strongly agree	3	3%
2	Agree	28	28%
3	Neutral	52	52%
4	Disagree	12	12%
5	Strongly disagree	5	5%
	<b>Total</b>	<b>100</b>	<b>100%</b>

Source: Data collected from primary data through questionnaire method.

GST has reduced my entertainment part  
100 responses



**Figure 1.16**

**Interpretation:**

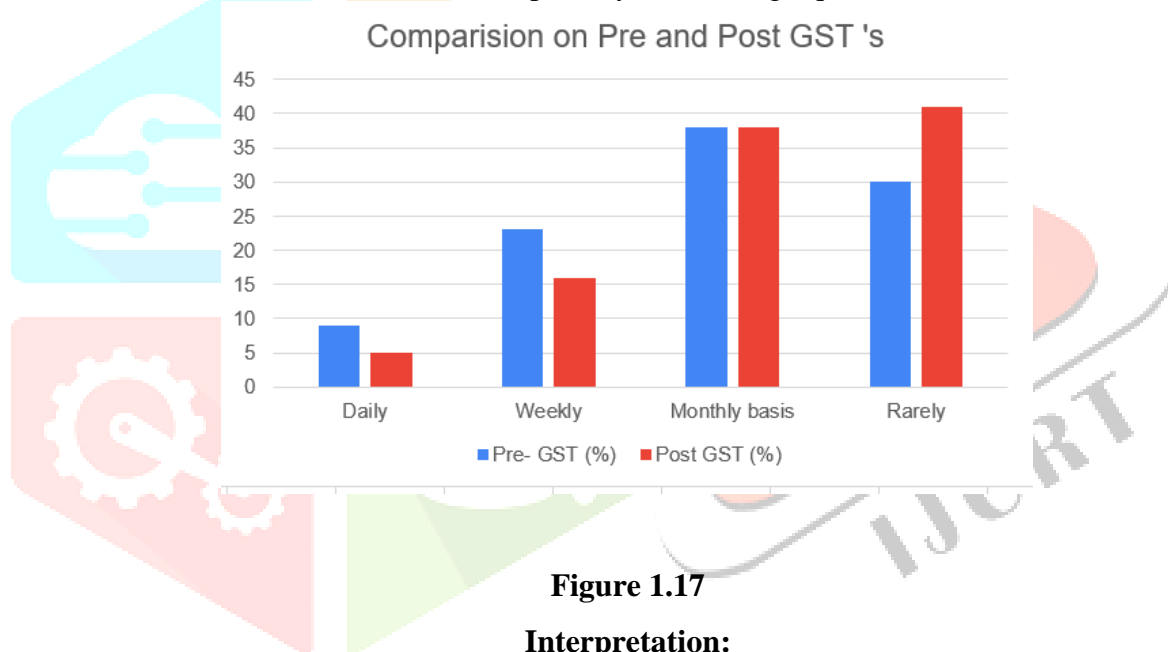
The above table and figure show that 525 of the respondents remain neutral,28% agree with the above statement ,12% disagree with the statement,5% strongly disagree and the rest 3% strongly agree with the statement that GST has reduced their entertainment part. Though 52% remain neutral, it can be concluded that GST has not impacted much on the interest of the people and next maximum respondents expressed that they agree that their entertainment part has been reduced after implementation of GST.S

**Table No.1.17**

Classification of respondents on the basis of statement GST has reduced their entertainment.

S. No	Response	Pre- GST (%)	Post GST (%)
1	Daily	9	5
2	Weekly	23	16
3	Monthly basis	38	38
4	Rarely	30	41
	<b>Total</b>	<b>100</b>	<b>100</b>

Source: Data collected from primary data through questionnaire method.



**Figure 1.17**

**Interpretation:**

From the above tables and figures, it can be understood that in Post GST regime number of respondents opted for rarely is maximum than in Pre-GST regime It is clear from the bar chat that consumers interest towards visiting entertainment place has been reduced gradually. Though the daily and weekly basis visits after GST have been reduced and monthly basis remains same. Hence it can be concluded that majority has reduced their visits.



## Findings of the study:

- 38% of the respondents stated that tax reforms in India is good and also implementation of GST has increased various types of formalities.
- 40% of the respondents agreed that GST has increased tax burden on common man.
- 44% of the respondents found difficulties during transition of VAT to GST.
- 73% of the respondents are aware of the the workings of GST.
- 72% preferred theatre as the most preferred entertainment sector.
- 44% of the respondents stated that GST have impacted their visits to entertainment places.
- 80% of the respondents pay attention to to bills and statements.
- 30% of the respondents understood the statement of GST.
- 54% agree that GST has increased prices in the entertainment sector.
- Most of the respondents express their view that three GST was better than the current GST system.

Conclusion: The study based on the study and analysis it is inferred that GST has reduced the consumer visit to the entertainment industry. Once the situation is turning into normal it is advised to you considering the common man and business people GST has to be reduced considering the GDP rate.

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