

A Study On Perceptions Of Common Man On GST In India

1. DR. B. Nagaraju 2. Padmashree.G

1. Associate Professor, DoS In Commerce, Manasagangotri,
University Of Mysore, Mysore.

2. M.Com, NET-JRF, Univrsity Of Mysore, Mysore.

ABSTRACT

The Goods and Service tax is the biggest and substantial indirect tax reform in India. Earlier we are paying various indirect taxes which are felt as burden on us and due to these taxes the corruption were increasing. So, to overcome from all these problems the Central Government has decided to make one tax system i.e. Goods and Service Tax (GST). Goods and Service tax (GST) is a single regime tax system which makes India One Nation One Tax by subsuming both indirect tax levied by Central government and state government. . GST was firstly introduced in France in 1954, with introduction of GST France become the first country ever to introduce GST. India becomes 166th nation by adopting GST on 1st of July of 2017. GST includes all the indirect taxes which helps in growth of economy and proved to be more beneficial than the earlier tax system. Goods and Service Tax is a comprehensive, multistage, destination - based tax that will be levied on every value addition. The purpose of the GST is to remove all indirect taxes and bringing it all under single umbrella. The impact of GST will be a transformation in the entire tax system in India. Currently concept of dual GST is implemented in India with slab rates of 0%, 5%, 12%, 18%, and 28%. GST is not an additional tax, it include Central Excise Duty, Additional Excise Duty, Service tax, Additional custom duty, Special Additional duty of custom, at central level and Value Added Tax (VAT), Entertainment tax, Luxury Tax, Tax on Lottery , betting and gambling, Entry Tax at State level. The paper tries to find out the different perceptions of common man regarding the Goods and Service Tax

Key words: GST, Perceptions, Tax reform, Indirect tax, VAT

INTRODUCTION

Goods and Service tax is an Indirect tax which replaced many indirect taxes in India. The Goods and Service Tax Act was passed in the parliament on 29th March 2017. The Act came into effect on 1st July 2017. GST India's biggest indirect tax reform in seventy years of Independence and it was launched by Prime Minister Narendra Modi. Goods and Service Tax Law in India is a comprehensive, multistage, destination based tax that is levied on every value addition. GST is levied on all transactions such as sale, transfer, purchase, barter, lease, or import of goods and/or services. India adopted a dual GST model, meaning that taxation is administered by both the

Union and State Governments. Transactions made within a single state are levied with Central GST (CGST) by the Central government and State GST (SGST) by State government. For inter-state transactions and imported goods or services, an Integrated GST (IGST) is levied by the Central Government which is the aggregate of CGST and the SGST of the destination state. GST is a consumption based tax, therefore taxes are paid to the state where the goods and services are consumed not the state in which they were manufactured. With introduction of Goods and Service Tax (GST), GST will bring in “ONE NATION ONE TAX” by replacing various taxes levied by Central Government and State Government as well local authorities.

TAXES THAT SUBSUMED IN GST: CENTRAL AND STATE TAXES

CENTRAL TAXES	STATE TAXES
Central Excise Duty	Value Added Tax (VAT)
Additional Excise Duty	Central Sales Tax
Service Tax	Octroi and Entry Tax
Additional Custom Duty	Purchase Tax
Special Additional Duty of Custom	Luxury Tax
Central Surcharges and Cess	Taxes on Lottery, Betting & Gambling
	Entertainment Tax

LITERATURE REVIEW

Poonam (2017) The biggest problem in Indian tax system like Cascading effect and tax evasion, distortion can be minimized by implementing GST. After amalgamation of local state and central taxes, competitiveness of industry, exporter and company will increase. The extra revenue which can be generated from broaden tax base structure can be utilized for the growth of nation. In economy tax policies play an important role because of their impact on efficiency and equity. Indirect tax reforms have been as integral part of the liberalization process since new economic reforms.

Nishitha Guptha (2014) in her study stated that implementation of GST in the Indian framework will lead to commercial benefits which were untouched by the VAT system and would essentially lead to economic development.

Venkadasalam (2014) has analyzed the post effect of the goods and services tax (GST) on the national growth on ASEAN States using Least Squares Dummy Variable Model (LSDVM) in his

research paper. He stated that seven of the ten ASEAN nations are already implementing the GST. He also suggested that the household final consumption expenditure and general government consumption expenditures are positively significantly related to the gross domestic product as required and supported the economic theories. But the effect of the post GST differs in countries

Ahamd et al. (2016) found that the level of awareness of the GST is still not reached a satisfactory level. This is because the study involved only general questions that should be known by the respondents as end users. This cause the respondents gave high negative perceptions of the impact of the implementation of GST. The respondents received the less information and promotions of the authorities. Most of the respondents were unclear whether the goods and service are not subject to GST. Furthermore, due to the lack of information on GST, the respondents had a high negative perception. Therefore, the government must convince that GST will not have a lasting impact on the public as particularly convincing end users that no increase in the prices of goods and services

Nitin Kumar (2014) studied “Goods and Service tax in India-A way forward” and found that the GST will be levied on all the goods and service except those exempted, dual model of GST will be there, which will include Central GST (CGST) collected by Center and State GST (SGST) collected by State. Central tax such as Excise tax, Excise duty, Service tax, Surcharges, Countervailing duty, Special additional duty of customs and state tax such as VAT/Sales Tax, Entertainment Tax, Luxury tax, Taxes on Lottery, Betting and Gambling, State Cess and Entry tax not in lieu of octroi to be subsumed. GST will not be charged on exports, it will only be charged on imports and Input tax credit will be available on the GST paid on the import of goods and services. Some advantages of GST are higher revenue efficiency, easy compliance, and reduction of prices, improved competitiveness and better control on leakage ease in prices of goods and services.

Jaiprakash (2014) in his research study mentioned that GST at the Central and the State level are expected to give more relief to industry, trade, agriculture and consumers through a more comprehensive and wider coverage of input tax set-off and service tax set-off subsuming of several taxes in the GST and phasing out of CST

Chaurasia et al. (2016) studied, “Role of Goods and Service Tax in the growth of Indian economy” and concluded that in overall GST will be helpful for the development of Indian economy and this will also help in improving the Gross Domestic Products of the country more than two percent

PURPOSE OF THE STUDY

Being GST is a new, biggest and largest tax reform to India, hence it is really important to know and discuss that what people actually perceive about GST. This study mainly concentrates on the perceptions of common man and its significance.

RESEARCH METHODOLOGY

The article is Analytical in nature. Since the article is tired to find the significant association of popular perceptions regarding GST based on analysis of facts collected. The sample size of the study was 100. The responses were collected from the respondents on a 5 point Likert scale. The area of study was Mysore region. The sampling method was Judgment sampling and the data collection tool was a structured questionnaire. The data analysis tools used in the were Chi square test, Phi and Cramer's V

DATA ANALYSIS AND INTERPRETATIONS

Demographic Profile of the Respondents:

Table 1 Profile of Respondents

1	GENDER		
	Male	53	53.00
	Female	47	47.00
	Transgender	0	0.00
	Total	100	100
2	AGE GROUP		
	Up to 25 years	30	30.00
	25 to 40 years	39	39.00
	40 to 60 years	21	21.00
	60 and above	10	10.00
	Total	100	100
3	EDUCATION		
	Up to PUC	16	16.00
	Graduation	40	40.00
	Post Graduation	37	37.00
	Any Other	7	7.00
	Total	100	100
4	OCCUPATION		
	Salaried	33	33.00
	Business	22	22.00
	Profession	14	14.00
	Any Others	31	31.00
	Total	100	100
5	INCOME (p.m.)		
	Up to 20000	68	68.00
	20000 – 40000	28	28.00
	40000 – 60000	4	4.00
	60000 and Above	0	0.00
	Total	100	100
6	MARITAL STATUS		
	Married	77	77.00

	Unmarried	23	23.00
	Divorcee	0	0.00
	Separated	0	0.00
	Total	100	100
7	FAMILY SIZE		
	< 3 Members	23	23.00
	3 – 5 Members	44	44.00
	5 – 7 Members	28	28.00
	> 7 Members	5	5.00
	Total	100	100

Table 1 shows the demographic profile of the respondents. There are 53% males and 47% females who given their opinion about the goods and services tax. 30% of the respondents belong to the age group of below and equals to 25 years, 39% belong to the age group of 25 to 40 years, 21% belong to 40 to 60 years and 10 % belong to 60 and Above age group. 16% of respondents are below PUC or PUC, 40% are graduates, 37% are PG Degree holders and 7% are belongs to other than PG. 33% of respondents are belong to the salaried class, 22% are belongs to business category, 14% are professionals and 31% belongs to other than these. 68% of respondents belong to up to 25000 income group, 28% belong to 25000 to 40000 income group and 4% belong to 40000 to 60000 income group. 77% of the respondents are married and 23% are unmarried. 23% of the respondents are belongs family size of less than 3 members, 44% belong to family size of 3-5 members, 28% belong to the family size of 5-7 members and 5% belong to family size more than 7 members

HYPOTHESIS

1. Ho: There is no significant association between the gender and perception

2. Ha: There is a significant association between the gender and perception

Chi-Square Test and findings

	Gender	Age group	Education	Occupation	Income	Marital status	Family size
Chi square	.360	18.480	33.440	9.200	58.940	29.160	30.960
df	1	3	3	3	2	1	3
Asymp Sig	.549	.000	.000	.027	.000	.000	.000

Statement 1: GST is expected to build more transparent tax system

Statement	Responses		Gender		Total
			Male	Female	
GST is expected to build more transparent tax system	Strongly disagree	F	0	0	0
		%	0%	0%	0%
	Disagree	F	6	2	8
		%	11.3%	4.3%	8.0%
	Neutral	F	5	2	7
		%	9.4%	4.3%	7.0%
	Agree	F	30	24	54
		%	56.6%	51.1%	54.0%
	Strongly agree	F	12	19	31
		%	22.6%	40.4%	31.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measure

		Value	Approx. Sig.
Nominal by Nominal	Phi	.228	.158
	Cramer's V	.228	.158
N of valid cases		100	

Null hypothesis is accepted that there is no significant association between the gender and perception because $p .158 < CV.228$

Statement 2: GST is a corruption free tax system in India

Statement	Responses		Gender		Total
			Male	Female	
GST is a corruption free tax system in India	Strongly disagree	F	0	0	0
		%	0%	0%	0%
	Disagree	F	4	2	6
		%	7.5%	4.3%	6.0%
	Neutral	F	5	1	6
		%	9.4%	2.1%	6.0%
	Agree	F	32	30	62
		%	60.4%	63.8%	62%
	Strongly agree	F	12	14	26
		%	22.6%	29.8%	26.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.179	.361
	Cramer's V	.179	.361
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .361 > CV.179$

Statement 3: GST removes cascading effects of taxes

Statement	Responses		Gender		Total
			Male	Female	
GST removes cascading effects of taxes	Strongly disagree	F	1	0	1
		%	1.9%	0.0%	1.0%
	Disagree	F	1	0	1
		%	1.9%	0.0%	1.0%
	Neutral	F	1	0	1
		%	1.9%	0.0%	1.0%
	Agree	F	21	17	38
		%	39.6%	36.2%	38.0%
	Strongly agree	F	29	30	59
		%	54.7%	63.8%	59.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.176	.543
	Cramer's V	.176	.543
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .543 > CV.176$

Statement 4: GST is a unified tax system removing bundle of indirect taxes

Statement	Responses		Gender		Total
			Male	Female	
GST is a unified tax system removing bundle of indirect taxes	Strongly disagree	F	1	0	1
		%	1.9%	0.0%	1.0%
	Disagree	F	1	0	1
		%	1.9%	0.0%	1.0%

	Neutral	F	1	0	1
		%	1.9%	0.0%	1.0%
	Agree	F	25	21	46
		%	47.2%	44.7%	46.0%
	Strongly agree	F	25	26	51
		%	47.2%	55.3%	51.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.174	.555
	Cramer's V	.174	.555
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .555 > CV.174$

Statement 5: GST is a very good tax reform

Statement	Responses		Gender		Total
			Male	Female	
GST is a very good tax reform	Strongly disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Disagree	F	3	6	9
		%	5.7%	12.8%	9.0%
	Neutral	F	16	12	28
		%	30.2%	25.5%	28.0%
	Agree	F	28	21	49
		%	52.8%	44.7%	49.0%
	Strongly agree	F	6	8	14
		%	11.3%	17.0%	14.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.158	.474
	Cramer's V	.158	.474
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p-.474 > CV.158$

Statement 6: GST is beneficial in long-term

Statement	Responses		Gender		Total
			Male	Female	
GST is beneficial in long-term	Strongly disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Disagree	F	5	8	13
		%	9.4%	17.0%	13.0%
	Neutral	F	19	14	33
		%	35.8%	29.8%	33.0%
	Agree	F	25	21	46
		%	47.2%	44.7%	46.0%
	Strongly agree	F	4	4	8
		%	7.5%	8.5%	8.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.120	.696
	Cramer's V	.120	.696
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .696 > CV.120$

Statement 7: GST will reduce the price of the goods and services

Statement	Responses		Gender		Total
			Male	Female	
GST will reduce the price of the goods and services	Strongly disagree	F	0	1	1
		%	0.0%	2.1%	1.0%
	Disagree	F	32	32	64
		%	60.4%	68.1%	64.0%
	Neutral	F	10	5	15
		%	18.9%	10.6%	15.0%
		F			
		%			

	Agree	F	11	9	20
		%	20.8%	19.1%	20.0%
	Strongly agree	F	0	0	0
		%	0.0%	0.0%	0.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.159	.472
	Cramer's V	.159	.472
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .472 > CV.159$

Statement 8: GST will reduce the burden of tax

Statement	Responses		Gender		Total
			Male	Female	
GST will reduce the burden of tax	Strongly disagree	F	0	4	4
		%	0.0%	8.5%	4.0%
	Disagree	F	32	30	62
		%	60.4%	63.8%	62.0%
	Neutral	F	4	3	7
		%	7.5%	6.4%	7.0%
	Agree	F	15	10	25
		%	28.3%	21.3%	25.0%
	Strongly agree	F	2	0	2
		%	3.8%	0.0%	2.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measure

		Value	Approx. Sig.
Nominal by Nominal	Phi	.262	.143
	Cramer's V	.262	.143
N of valid cases		100	

Null hypothesis is accepted that there is no significant association between the gender and perception because $p .143 < CV .262$

Statement 9: Uniform of rate of tax that is One Nation One Tax

Statement	Responses		Gender		Total
			Male	Female	
Uniform of rate of tax that is One Nation One Tax	Strongly disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Disagree	F	1	1	2
		%	1.9%	2.1%	2.0%
	Neutral	F	4	1	5
		%	7.5%	2.1%	5.0%
	Agree	F	43	40	83
		%	81.1%	85.1%	83.0%
	Strongly agree	F	5	5	10
		%	9.4%	10.6%	10.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.125	.670
	Cramer's V	.125	.670
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .670 > CV.125$

Statement 10: GST is a simplified tax policy as compared to the earlier tax structure

Statement	Responses		Gender		Total
			Male	Female	
GST is a simplified tax policy as compared to the earlier tax structure	Strongly disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Disagree	F	8	8	16
		%	15.1%	17.0%	16.0%
	Neutral	F	13	17	30
		%	24.5%	36.2%	30.0%
	Agree	F	27	19	46
		%	50.9%	40.4%	46.0%
	Strongly agree	F	5	3	8
		%	9.4%	6.4%	8.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.144	.558
	Cramer's V	.144	.558
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .558 > CV.144$

Statement 11: GST has increased the legal compliances

Statement	Responses		Gender		Total
			Male	Female	
GST has increased the legal compliances	Strongly Agree	F	16	7	23
		%	30.2%	14.9%	23.0%
	Agree	F	31	34	65
		%	58.5%	72.3%	65.0%
	Neutral	F	3	4	7
		%	5.7%	8.5%	7.0%
	Disagree	F	3	2	5
		%	5.7%	4.3%	5.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.191	.301
	Cramer's V	.191	.301
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .301 > CV.191$

Statement 12: GST still unclear about process

Statement	Responses		Gender		Total
			Male	Female	
GST still unclear about process	Strongly Agree	F	23	18	41
		%	43.4%	38.3%	41.0%

	Agree	F	26	23	49
		%	49.1%	48.9%	49.0%
	Neutral	F	4	5	9
		%	7.5%	10.6%	9.0%
	Disagree	F	0	1	1
		%	0.0%	2.1%	1.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.125	.671
	Cramer's V	.125	.671
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .671 > CV.125$

Statement 13: GST is very difficult to understand and complicated

Statement	Responses		Gender		Total
			Male	Female	
GST is very difficult to understand and complicated	Strongly Agree	F	8	8	16
		%	15.1%	17.0%	16.0%
	Agree	F	36	26	62
		%	67.9%	55.3%	62.0%
	Neutral	F	5	9	14
		%	9.4%	19.1%	14.0%
	Disagree	F	4	4	8
		%	7.5%	8.5%	8.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.155	.493

	Cramer's V	.155	.493
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .493 > CV.155$

Statement 14: GST is non consumer friendly tax system

Statement	Responses		Gender		Total
			Male	Female	
GST is non consumer friendly tax system	Strongly Agree	F	3	0	3
		%	5.7%	0.0%	3.0%
	Agree	F	13	21	34
		%	24.5%	44.7%	34.0%
	Neutral	F	33	18	51
		%	62.3%	38.3%	51.0%
	Disagree	F	4	7	11
		%	7.5%	14.9%	11.0%
	Strongly Disagree	F	0	1	1
		%	0.0%	2.1%	1.0%
	Total	F	53	47	100
		%	100%	100%	100%

Symmetric Measure

		Value	Approx. Sig.
Nominal by Nominal	Phi	.328	.029
	Cramer's V	.328	.029
N of valid cases		100	

Null hypothesis is accepted that there is no significant association between the gender and perception because $p .029 < CV-.328$

Statement 15: People thinking that GST is just a new name for earlier tax system

Statement	Responses		Gender		Total
			Male	Female	
People thinking that GST is just a new name for earlier tax system	Strongly Agree	F	7	4	11
		%	13.2%	8.5%	11.0%
	Agree	F	29	28	57
		%	54.7%	59.6%	57.0%

	Neutral	F	10	7	17
		%	18.9%	14.9%	17.0%
	Disagree	F	7	8	15
		%	13.2%	17.0%	15.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.104	.783
	Cramer's V	.104	.783
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .783 > CV.104$

Statement 16: High confusion regarding the products and services classification

Statement	Responses		Gender		Total
			Male	Female	
High confusion regarding the products and services classification	Strongly Agree	F	15	10	25
		%	28.3%	21.3%	25.0%
	Agree	F	28	26	54
		%	52.8%	55.3%	54.0%
	Neutral	F	9	10	19
		%	17.0%	21.3%	19.0%
	Disagree	F	1	1	2
		%	1.9%	2.1%	2.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.088	.857
	Cramer's V	.088	.857
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .857 > CV.088$

Statement 17: GST rates are higher than the VAT

Statement	Responses		Gender		Total
			Male	Female	
GST rates are higher than the VAT	Strongly Agree	F	21	18	39
		%	39.6%	38.3%	39.0%
	Agree	F	27	22	49
		%	50.9%	46.8%	49.0%
	Neutral	F	2	1	3
		%	3.8%	2.1%	3.0%
	Disagree	F	3	6	9
		%	5.7%	12.8%	9.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.131	.632
	Cramer's V	.131	.632
N of valid cases		100	

Null hypothesis is rejected and alternative hypothesis is accepted that there is a significant association between the gender and the perception because $p .632 > CV.131$

Statement 18: GST creates more confusion than the earlier tax structure

Statement	Responses		Gender		Total
			Male	Female	
GST creates more confusion than the earlier tax structure	Strongly Agree	F	10	16	26
		%	18.9%	34.0%	26.0%
	Agree	F	40	23	63
		%	75.5%	48.9%	63.0%
	Neutral	F	1	4	5
		%	1.9%	8.5%	5.0%
	Disagree	F	2	4	6
		%	3.8%	8.5%	6.0%
	Strongly Disagree	F	0	0	0
		%	0.0%	0.0%	0.0%
	Total	F	53	47	100
		%	100%	100%	100%

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.285	.044
	Cramer's V	.285	.044
N of valid cases		100	

Null hypothesis is accepted that there is no significant association between the gender and perception because $p .044 < CV .285$

Out of the 18 statements 4 statements have no association between the gender and perception as p value is lesser than the CV value and the remaining the 14 statements have association between the gender and perception as p value is greater than the CV value.

SUGGESTIONS

- Proper education or public awareness campaign need to be organized by the Central and State governments.
- Workshops, training and various seminar on GST must be conducted in all states by their respective government
- Still many changes has been taking place hence should provide the proper information for all sectors.
- It's the responsibility of central and state government to inform the public about GST and convince them for the adoption of GST.
- The government should try to make people understand more about GST and GST complexities Proper administration should be distributed between the Central and State government
- Government should take best and constant decisions about product and service classification
- Proper information should be supplied to the people about the changing patterns of GST
- Government should also make people aware that GST is not going to increase the burden of tax because it widens the tax base.
- People have to understand that GST is not just a new name for old tax structure; it is completely India's biggest and substantial tax reform.
- People have to understand that the prices of all products and services are not increased, and should cooperate with new laws of GST.
- Those who have knowledge about GST must also disseminate the same to the community, so that lot of wrong perceptions can be eliminated.

CONCLUSION

The present study on GST is all about the popular perceptions of people about GST. It has been found in the study that out of 18 popular perceptions, 14 perceptions are true. GST is a corruption free tax system of India, it removes cascading effects, it is unified tax system removing bundle of indirect taxes, it is very good tax reform, it is beneficial in long term, it will reduce the prices of the goods and services, uniform of rate of tax, it is a simplified tax system and they also agreed that it has increased the legal compliances, it is still unclear about process, it is very difficult to understand and complicated, it is just a new name for old VAT system, it creates high confusion regarding the product and services classification, high rates than the VAT system. However, they are not agreed that GST is expected to build more transparent tax system, it will reduce the tax burden, it is a non-consumer friendly tax system and GST creates more confusion than the earlier tax structure.

REFERENCES

1. P.Chaurasia, S. Singh, P. Kumar (2016), "Role of Goods and Service Tax in growth of Indian Economy" International journal of science and technology and management" vol.5 issue February 2016
2. Poonam (2017) "Goods and Services tax in India: An introductory study, 6th International Conference on Recent Trends on Engineering, Science and Management, 8th January 2017.
3. Venkadasalam, Saravanan Implementation of Goods and Service Tax : An Analysis on ASEAN States using Least Squares Dummy Variable Model (LSDVM) International Conference on Economics, Education and Humanities (ICEEH'14) Dec.10-11 2014 Bali (Indonesia), Pg No7-9
4. Ahmad, M.A.R., Suriadah, I. and Halim H.A. (2016) Awareness and Perception of Taxpayers towards Goods and Services Tax (GST) Implementation, International Journal of Academic Research in Business and Social Sciences, 2016, Vol.6 No.11
5. Dr. Manoj kumar agarwal (2017): People's perception about the GST: An empirical study, Kaav International Journal of Economics, Commerce and Business Management July September (2017)
6. Nitin kumar (2014), Goods and Services Tax in India- A way forward. In Global Journal Of Multidisciplinary Studies, Vol 3, issues 6 May 2014.
7. The Economic Times
8. The Hindu
9. Various research articles about GST
10. <http://www.indiataxes.com>
11. <http://www.taxmanagementindia.com>
12. www.goodsandservicestax.com
13. <http://www.wikipedia.org>
14. www.GST.in<http://www.empcom.gov>.