



# Technical Fix vis-à-vis a Constitutional Necessity-GST 2.0 -A Politico-Economic analysis

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## Abstract

This paper explores whether GST 2.0 is primarily intended as a technical remedy to existing operational shortcomings or if it arises from deeper constitutional imperatives within India's federal structure. Through an examination of policy debates, administrative reforms, and federal fiscal dynamics, the paper evaluates the multifaceted drivers behind GST 2.0's conception. The ongoing discourse highlights that GST 2.0 represents not just a statutory adjustment but also a moment to reconsider foundational principles of fiscal federalism in India. As policymakers grapple with the need to harmonise efficiency with constitutional values, GST 2.0 is being positioned as both a response to administrative inefficiencies and an effort to recalibrate the balance of fiscal powers. These discussions underscore the complexity of implementing tax reforms in a diverse federal landscape, where technical changes must align with broader constitutional and intergovernmental considerations. Consequently, effective implementation of GST 2.0 requires consensus-building, robust stakeholder engagement, and continuous evaluation to ensure alignment with both administrative efficiency and the objectives of cooperative federalism. On this backdrop, the debate continues whether GST 2.0 can achieve a balance between streamlining tax administration and respecting the autonomy of states within the constitutional framework.

**Keywords:** GST, Administrative Reforms, Fiscal Powers, Constitutional Values

## Introduction

The debate surrounding GST 2.0 reflects ongoing tensions between pragmatic problem-solving and the need to maintain fiscal autonomy within a federal system. Set against the backdrop of evolving fiscal challenges and administrative complexities, GST 2.0 emerges at the intersection of technical refinement and constitutional adaptation within India's tax ecosystem. This debate highlights how GST 2.0 not

only addresses technical shortcomings but also necessitates revisiting existing fiscal relationships to uphold both revenue stability and cooperative governance.

As policymakers deliberate on reforms, the introduction of GST 2.0 is shaped by lessons from past implementations, the growing digitalisation of tax administration, and the imperative to harmonise central and state interests. Consequently, the discourse around GST 2.0 exemplifies the crucial balance required between modernising tax administration and respecting the federal underpinnings of India's fiscal architecture. As these dynamics unfold, it becomes evident that GST 2.0 represents not merely a technical revision but a significant recalibration of India's approach to tax harmonisation and fiscal decentralisation.

In this context, understanding the interplay between legal frameworks, administrative capacities, and technological advancements becomes essential to evaluating the transformative potential of GST 2.0.

### **Foundations of the Original Goods and Services Tax**

GST 2.0 holds significant potential to address persistent operational bottlenecks and shape a more efficient, transparent tax regime. By streamlining processes and leveraging integrated digital platforms, it aims to reduce compliance complexity, enhance accountability, and build taxpayer confidence. As the fiscal landscape evolves, GST 2.0 must remain adaptive to emerging economic and technological challenges, ensuring its long-term relevance and effectiveness.

A key to this adaptability lies in continuous stakeholder engagement and data-driven policy refinement. Regular feedback loops, combined with responsive governance, will help align the system with dynamic economic realities while reducing compliance burdens and fostering trust between businesses and authorities. Strengthening institutional coordination and ensuring transparent communication will further support inclusive and efficient reform implementation.

Equally important is investment in digital infrastructure and capacity building. Training initiatives for tax administrators, along with improved technical support and digital literacy programs for taxpayers, will help minimise operational hurdles and enhance compliance readiness. Such measures will not only facilitate smoother transitions during future reforms but also contribute to a more resilient and responsive tax administration system.

Ultimately, an iterative, collaborative approach—grounded in innovation, stakeholder participation, and continuous improvement—will be essential for sustaining the momentum and long-term success of GST reform in India.

### **Operational Bottlenecks and the Demand for Reform**

Despite these advances, legacy IT systems, coordination challenges between jurisdictions, and uneven access to digital resources continue to pose significant operational bottlenecks that hinder seamless GST administration. Overcoming these obstacles will require coordinated policy interventions, targeted infrastructure investments, and robust intergovernmental collaboration to ensure the effective realisation of GST 2.0 objectives. Addressing human resource constraints and promoting standardised best practices across states will further mitigate disparities in GST administration and support smoother

implementation of GST 2.0 reforms. Enhanced and continuous capacity-building initiatives will also play a vital role in equipping tax officials with the skills needed for efficient adaptation to ongoing GST reforms. Furthermore, integrating advanced digital platforms and deploying real-time data analytics can streamline regulatory processes and enhance compliance monitoring under GST 2.0. Ultimately, fostering a culture of continuous learning and leveraging technological innovation will be essential to sustain the long-term success of GST 2.0 implementation. Alongside these measures, prioritising interdepartmental coordination and stakeholder engagement can further enhance the effectiveness of GST 2.0 implementation. Such collaborative efforts can help identify practical challenges, facilitate the sharing of best practices, and ensure that policy modifications align with on-the-ground realities. In addition, enabling ongoing feedback loops between administrators and taxpayers can help ensure responsive governance and continuous improvement in GST 2.0 operations. Integrating stakeholder feedback into policy refinement processes will be vital for adapting GST 2.0 to evolving economic and administrative needs. Building institutional capacity and investing in robust training programs for tax officials will also play a crucial role in ensuring successful adaptation to the updated GST framework. Moreover, leveraging digital tools and data analytics can streamline compliance processes and enhance transparency in the administration of GST 2.0. Additionally, fostering partnerships between government agencies and technology providers can support the efficient rollout and maintenance of GST 2.0 systems. Regular evaluation of process effectiveness and user satisfaction through periodic reviews will further strengthen the resilience and adaptability of GST 2.0 implementation. Proactive change management strategies, including clear communication and stakeholder engagement, will be essential to minimise resistance and facilitate a smooth transition to GST 2.0. Such measures will help build stakeholder confidence and underpin the long-term sustainability of GST 2.0.

### **GST 2.0 as a Technical Fix**

Viewing GST 2.0 as a technical reform highlights its potential to address administrative inefficiencies while fostering a more integrated, data-driven tax ecosystem. By leveraging advancements in digital infrastructure, it aims to streamline tax collection, enhance data accuracy, and enable real-time compliance monitoring. These improvements can facilitate seamless interoperability among tax authorities, promote transparency, and support more responsive policy interventions.

**Technological upgrades** will play a central role in improving operational efficiency, data integrity, and overall stakeholder experience within the GST framework. Scalable digital solutions, combined with continuous innovation, can strengthen uniformity and accountability across the indirect tax system. At the same time, robust cybersecurity measures will be essential to safeguard sensitive tax data and build trust in digital platforms.

Equally important is the **alignment of technological advancements with constitutional principles**. Ensuring that digital reforms respect federal structures and safeguard fundamental rights will help maintain a balance between centralised efficiency and state autonomy. A constitutionally mindful approach will reinforce the legitimacy, transparency, and equity of the GST 2.0 regime, fostering greater taxpayer confidence.

The integration of emerging technologies such as artificial intelligence, blockchain, and real-time analytics can further enhance compliance monitoring, reduce administrative bottlenecks, and improve decision-making. However, these innovations must be accompanied by adaptive regulatory frameworks to address evolving challenges related to data privacy, security, and cross-jurisdictional transactions.

**Capacity building and user support** will also be critical to the success of GST 2.0. Continuous training for tax administrators, along with digital literacy initiatives for taxpayers, will ensure effective adoption and utilisation of new systems. User-friendly platforms and seamless digital interfaces will further enhance accessibility and compliance readiness.

Ultimately, a balanced approach that combines technological innovation with constitutional safeguards, institutional coordination, and stakeholder engagement will be essential for ensuring the long-term effectiveness, adaptability, and legitimacy of GST 2.0 in India's evolving fiscal landscape.

### **Technological Upgrades:**

The idea of GST 2.0 (Goods and Services Tax 2.0) refers to the next phase of modernisation and strengthening of the existing GST framework, driven by advanced digital technologies, automation, and better compliance systems. While not a single official reform package, it broadly captures ongoing and proposed technological upgrades in the GST ecosystem.

The key technological upgrades in GST 2.0 include

- ❖ **Advanced Data Analytics & AI Integration:** Use of Artificial Intelligence (AI) and Machine Learning (ML) to detect tax evasion patterns, Real-time analysis of invoice data to flag suspicious transactions & Risk-based taxpayer profiling for targeted audits.
- ❖ **E-Invoicing System Expansion**
  - Mandatory **e-invoicing** for more categories of businesses (lower turnover thresholds).
  - Direct integration with the **GST Network (GSTN)**.
  - Auto-population of returns from e-invoice data.
- ❖ **Real-Time Return Filing & Continuous Compliance**
  - Shift from periodic filing to **real-time or near real-time reporting**.
  - Auto-generated returns based on uploaded invoices.
  - Reduced need for manual reconciliation.
- ❖ **E-Way Bill System Enhancements**
  - Integration of e-way bills with FASTag and RFID systems for tracking goods movement.
  - Real-time vehicle tracking to curb tax evasion.
- ❖ **Integration with Other Government Systems**
  - Linking GST data with Income Tax systems, Customs databases & Banking systems
- ❖ **Blockchain for Invoice Matching**
  - Use of **blockchain technology** for secure and tamper-proof invoice records Eliminating fake invoicing and duplicate claims.
- ❖ **Improved GST Portal (GSTN 2.0)**
  - Faster, more stable portal with better UI/UX.

- API-based integration for businesses and accounting software.
- Reduced downtime and improved scalability.
- ❖ **Automated Refund Processing**
- Faster GST refunds through system-driven validation.
- Minimal human intervention.
- Direct bank credit after verification.
- ❖ **Pre-Filled Returns & Smart Compliance**
- Auto-filled forms using-E-invoice data, E-way bill data
- ❖ **Mobile & Cloud-Based Compliance Tools**
- Mobile apps for GST filing and tracking.
- Cloud-based accounting integration for SMEs.
- Seamless digital ecosystem for taxpayers.
- ❖ **Enhanced Cybersecurity Framework**
- Stronger encryption and fraud detection systems.
- Protection against data breaches and identity theft.
- ❖ **Faceless and Paperless Administration**
- Online notices, hearings, and dispute resolution.
- Reduced physical interaction with tax officials → improved transparency.

### **The Constitutional Framework of Indirect Taxation**

The constitutional framework of indirect taxation in India is rooted in the federal structure established by the Constitution of India, which clearly demarcates taxation powers between the Union and the States. Before the emergence of the Goods and Services Tax (GST), indirect taxes such as Excise duty, Service tax, and Value-Added Tax (VAT) were levied separately by the Centre and the States under the **Seventh Schedule**.

The Seventh Schedule contains three lists: the Union List, State List, and Concurrent List. The Union Government had the power to levy taxes such as customs duty and excise duty on manufactured goods, while the States imposed taxes like VAT, entry tax, and luxury tax. This division often led to overlapping taxes and cascading effects.

**A major transformation occurred with the enactment of the Constitution (One Hundred and First Amendment) Act, 2016, which introduced GST as a unified indirect tax system. This amendment inserted Article 246A, granting concurrent powers to both Parliament and State Legislatures to levy GST on the supply of goods and services. However, Parliament retains exclusive power over inter-state supplies under Article 269A.**

The amendment also established the GST Council under **Article 279A**, a federal body comprising representatives from the Centre and the States. The Council recommends tax rates, exemptions, and administrative procedures, ensuring cooperative federalism in tax governance.

Additionally, **Article 286** restricts States from taxing supplies outside their jurisdiction, while **Article 366(12A)** defines GST. Compensation to States for revenue loss due to GST implementation was provided under a separate law.

In conclusion, India's constitutional framework for indirect taxation has evolved from a fragmented system to a harmonized, technology-driven GST regime, promoting efficiency, transparency, and national economic integration.

### **GST 2.0 as a Constitutional Necessity**

Assessing GST 2.0 as a constitutional necessity requires examining how India's evolving economic and digital landscape interacts with the framework established under the Constitution of India. The introduction of GST through the Constitution (One Hundred and First Amendment) Act, 2016 marked a paradigm shift by creating a harmonized indirect tax regime based on cooperative federalism. However, practical challenges in implementation have highlighted the need for further reforms, often described as GST 2.0.

From a constitutional perspective, GST 2.0 is not about altering the basic structure but about strengthening the operational efficiency of provisions such as Articles 246A, 269A, and 279A. These provisions empower both the Union and States while establishing the GST Council as the central decision-making body. Yet, issues such as compliance complexity, revenue uncertainty for States, and technological inefficiencies suggest that the constitutional promise of a "simple and unified tax" is not fully realized.

GST 2.0, therefore, emerges as a functional necessity to uphold constitutional goals like fiscal federalism, economic unity, and ease of doing business. Enhancements such as real-time data sharing, improved dispute resolution mechanisms, and clearer revenue-sharing arrangements can reinforce trust between the Centre and States. Strengthening the institutional capacity of the GST Council and ensuring greater transparency in its recommendations are also critical.

Moreover, the judiciary has emphasized the cooperative nature of GST, notably in the *Union of India v. Mohit Minerals Pvt. Ltd.*, where the Supreme Court clarified that the Council's recommendations are not binding. This interpretation underscores the need for stronger consensus-based governance, which GST 2.0 seeks to achieve.

So GST 2.0 can be seen as a constitutional necessity not in a formal amendment sense, but as an evolutionary step to fulfil the objectives envisioned under the Constitution—ensuring a more efficient, transparent, and truly unified indirect tax system in India.

### **Rebalancing Fiscal Federalism**

Rebalancing fiscal federalism in India is an ongoing constitutional and policy challenge shaped by the distribution of financial powers between the Union and the States under the Constitution of India. Fiscal federalism seeks to ensure that both levels of government have adequate autonomy and resources to perform their functions while maintaining national economic unity.

Historically, India has exhibited a degree of fiscal centralisation, with the Union controlling broader and more buoyant tax bases, while States rely significantly on transfers. The introduction of the

Constitution (One Hundred and First Amendment) Act, 2016 and the Goods and Services Tax (GST) marked a significant shift. While GST subsumed multiple state and central taxes into a unified system, it also limited the independent taxation powers of States, making them more dependent on GST revenues and compensation mechanisms.

Institutions like the Finance Commission play a crucial role in addressing vertical and horizontal imbalances by recommending the distribution of tax revenues between the Centre and States. Similarly, the GST Council embodies cooperative federalism, enabling joint decision-making on tax rates, exemptions, and policies. However, concerns have emerged regarding delays in compensation payments, unequal bargaining power, and the growing fiscal dominance of the Centre.

Additionally, improving States' capacity to generate non-tax revenues and rationalizing centrally sponsored schemes can reduce fiscal dependence. Technological reforms under GST 2.0 can further enhance efficiency and compliance, increasing the overall tax pool for equitable distribution.

In conclusion, rebalancing fiscal federalism is essential to uphold the constitutional vision of cooperative governance, ensuring that both the Union and States function as equal partners in India's economic development.

### **Primary Advantages of the Proposed Reforms**

The idea of "GST 2.0" in India generally refers to a set of proposed reforms aimed at simplifying the Goods and Services Tax system, improving compliance, and boosting economic efficiency. While the exact package evolves over time, the **primary advantages** of these reforms can be grouped into a few key areas:

#### **1. Simplification of Tax Structure**

- Moving from multiple tax slabs (0%, 5%, 12%, 18%, 28%) toward fewer, more rationalized rates
- Reduces confusion for businesses and consumers
- Makes classification of goods and services easier

#### **2. Improved Ease of Doing Business (MSMEs)**

- Streamlined return filing and compliance procedures
- Reduced paperwork and automation of filings
- Faster registrations and approvals

#### **3. Faster Input Tax Credit (ITC) Mechanism**

- Quicker and more transparent ITC claims
- Reduced delays in refunds
- Better invoice matching through improved tech systems

#### **4. Enhanced Digital Infrastructure**

- Strengthening of GSTN (Goods and Services Tax Network) systems
- Better integration with e-invoicing and e-way bill systems
- Use of AI/analytics to detect fraud

#### **5. Broader Tax Base with Lower Rates**

- Inclusion of currently excluded sectors (like petroleum products, electricity, real estate in some proposals)
- Expands the tax base

## 6. Reduced Cascading Effect

- More seamless credit chain across goods and services
- Minimizes “tax on tax” situations

## 7. Increased Revenue Efficiency for Government

- Better compliance through digitization and tracking
- Reduced leakage and tax evasion

## 8. Uniformity Across States

- Further harmonization in GST implementation across different states
- Reduces disputes between states and the Centre

## 9. Boost to Economic Growth

- Lower compliance burden
- Encourages formalization of the economy
- Attracts investment (both domestic and foreign)

## 10. Greater Transparency for Consumers

- Clearer tax structure on bills
- Reduced hidden taxes

GST 2.0 aims to make the system **simpler, faster, more transparent, and business-friendly**, while also improving government revenue efficiency and supporting economic growth.

### Challenges in Transitioning to GST 2.0

Transitioning to GST 2.0, while beneficial in the long run, presents several practical and structural challenges. **One major issue is the complexity of shifting from the existing multi-rate structure to a simplified tax regime.** Businesses will need to reclassify goods and services, update pricing systems, and modify accounting practices, which can be both time-consuming and costly.

Another key challenge lies in **technological readiness**. Although India’s GST system is largely digital, further upgrades to handle enhanced features—such as real-time invoice matching and expanded e-invoicing—may strain existing infrastructure. Small and Medium Enterprises (SMEs), in particular, may struggle to adapt due to limited technical expertise and resources.

Compliance transition is also a concern. Frequent rule changes or unclear guidelines during the shift could lead to confusion, errors in filing returns, and increased disputes with tax authorities. Training tax officials and taxpayers alike becomes essential but difficult to implement uniformly across the country.

Finally, there may be short-term revenue uncertainties for the government due to rate rationalization and transitional disruptions. This could impact fiscal planning.

Overall, while GST 2.0 promises efficiency, its transition requires careful planning, strong coordination, and robust support systems to minimize disruption.

Future trends in tax policy and administration are evolving rapidly due to digital innovation, economic globalization, and changing policy priorities. The following five key trends highlight the direction in which modern tax systems are moving:

- **Digitalisation of Tax Systems:** Governments are increasingly adopting fully digital tax infrastructures. Tools such as e-invoicing, real-time reporting, and automated return filing are becoming standard. Advanced technologies like AI and big data analytics enable authorities to detect fraud, improve compliance, and reduce manual intervention, making tax systems more efficient and accurate.
- **Simplification and Taxpayer-Centric Approach:** Modern tax policies are focusing on ease of compliance. This includes pre-filled tax returns, simplified forms, and reduced documentation. By making the system more user-friendly, governments aim to increase voluntary compliance and reduce errors, particularly benefiting small businesses and individual taxpayers.
- **Global Tax Cooperation and Harmonisation:** With the rise of multinational corporations and digital businesses, countries are working together to create fair taxation frameworks. Initiatives led by the Organisation for Economic Co-operation and Development promote global minimum tax rules and mechanisms to prevent base erosion and profit shifting, ensuring that companies pay taxes where they generate value.
- **Focus on Sustainability and Green Taxation:** Tax policy is increasingly being used to address environmental concerns. Governments are introducing carbon taxes, incentives for renewable energy, and higher taxes on polluting activities. These measures encourage sustainable practices and align economic growth with environmental protection goals.
- **Enhanced Transparency and Data Sharing:** There is a growing emphasis on transparency in tax administration. International agreements and digital systems enable the automatic exchange of financial information between countries. This helps curb tax evasion, improve accountability, and strengthen trust in the taxation system.

In conclusion, future tax systems will be more digital, transparent, and globally coordinated, with a strong focus on simplicity and sustainability.

## Conclusion

The idea of “GST 2.0” in India raises an important question: is it merely a technical refinement of the existing Goods and Services Tax system, or does it require deeper constitutional intervention? Introduced in 2017, GST was itself a major constitutional reform aimed at creating a unified indirect tax regime. However, nearly a decade of implementation has revealed both structural strengths and operational challenges.

From a technical perspective, GST 2.0 can be seen as a set of reforms to improve efficiency, compliance, and ease of doing business. These include simplifying tax slabs, stabilizing the GST Network (GSTN), ensuring faster refunds, and reducing compliance burdens for small businesses. In this sense, GST 2.0 appears to be a natural evolution of a maturing tax system.

However, there is also a constitutional dimension. GST fundamentally altered fiscal federalism by subsuming states' taxation powers and introducing a shared tax structure governed by the GST Council. If reforms aim to redefine revenue-sharing mechanisms, voting structures, or dispute resolution frameworks, they may require constitutional amendments rather than mere policy adjustments. Thus, GST 2.0 is both a technical and constitutional issue. While many challenges can be addressed through administrative reforms, deeper concerns about federal balance and state autonomy may necessitate constitutional reconsideration. The path forward should balance efficiency with cooperative federalism, ensuring that GST remains both economically effective and politically sustainable.

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Your article appears to be largely **original in structure and thematic organization**, but several portions are written in a highly generalized academic-policy style commonly found in AI-generated or secondary-source summaries. A formal plagiarism-detection system (Turnitin/iThenticate) may therefore flag:

- generic definitional passages,
- constitutional explanations,
- descriptions of GST mechanisms,
- and standard policy language.

## Estimated Plagiarism Risk Assessment

Section	Estimated Risk
Abstract	Low–Moderate
Introduction	Moderate
Constitutional Framework	Moderate–High
Technological Upgrades	Moderate
Advantages of GST 2.0	Moderate
Future Trends	Moderate
Conclusion	Low–Moderate
References	No issue

### Overall Estimated Similarity Risk:

12%–28% depending on:

- journal database,
- internet indexing,
- AI-text detection tools,
- and whether sources are properly cited.

This is **within acceptable academic range** for many journals if citations are correctly inserted, but some sections should be rewritten for stronger originality and scholarly tone.

## Major Issues Identified

### 1. Repetitive Academic Language

Several paragraphs repeat similar phrases such as:

- “stakeholder engagement”
- “capacity building”
- “technological innovation”
- “continuous improvement”
- “cooperative federalism”

This may trigger AI-writing or similarity detection.

### 2. Long Generic Paragraphs

The following sections resemble textbook or policy-summary writing:

- “Operational Bottlenecks and the Demand for Reform”
- “GST 2.0 as a Technical Fix”
- “Future trends in tax policy and administration”

These should include:

- citations,
- statistics,
- committee reports,
- or case examples.

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### 3. Missing In-Text Citations

Your article has references but very few in-text citations.

Example:

Current:

“The amendment also established the GST Council under Article 279A...”

Better:

“The amendment also established the GST Council under Article 279A to institutionalise cooperative fiscal governance (Government of India, 2016).”

Without in-text citations, plagiarism tools may mark such passages as unattributed.

#### Sections That Need Rewriting Most

##### A. Operational Bottlenecks Section

Too repetitive and generic.

##### Suggested Improvement

Break into:

- IT infrastructure issues,
- compliance burden,
- Centre-State coordination,
- digital divide.

Add evidence:

- GSTN outages,
- refund delays,
- MSME compliance data.

## B. Technological Upgrades

Currently list-like and descriptive.

Add:

- government notifications,
- GSTN initiatives,
- AI-based invoice matching,
- e-invoice thresholds.

## C. Future Trends

This section reads like a standard policy essay.

Improve originality by linking directly to:

- India's GST evolution,
- OECD digital taxation norms,
- India Stack architecture,
- AI-enabled tax governance.

### Strong Points of the Paper

### Good Conceptual Framing

The distinction between:

- GST 2.0 as a *technical reform* and
- GST 2.0 as a *constitutional necessity*

is intellectually strong and suitable for political science/public policy journals.

### Strong Constitutional Linkage

Your discussion of:

- Article 246A,
- Article 269A,
- Article 279A,
- fiscal federalism,
- Mohit Minerals case

gives the paper analytical depth.

## Recommendations Before Submission

### Add In-Text Citations Throughout

Example APA style:

- (Government of India, 2016)
- (Oates, 1972)
- (Bhatia, 2022)
- (Rao & Singh, 2005)

### Add Empirical Data

Include:

- GST revenue trends,
- compliance statistics,
- GST compensation figures,
- digital filing percentages.

This significantly reduces plagiarism risk.

### Add Original Analytical Arguments

Include your own analysis such as:

- whether GST Council weakens state sovereignty,
- impact on northeastern states,
- digital governance implications,
- political economy of tax centralisation.

### Technical Corrections in References

#### Incorrect / Incomplete Entries

##### Reference 3

Current:

<https://www.legislative.gov.in/documents?>

Correct:

[Constitution of India Official Text](#)

## Reference 15

Needs punctuation correction:

Correct APA:

Comptroller and Auditor General of India. (2025). *Reports on indirect tax administration and GST implementation* (Report No. 25 of 2025). Government of India.

## Final Assessment

Criterion	Evaluation
Original Topic	Strong
Academic Relevance	Strong
Constitutional Analysis	Strong
Policy Analysis	Good
Empirical Support	Moderate
Citation Integration	Needs Improvement
Plagiarism Risk	Moderate but manageable

## Final Verdict

Your paper is **academically viable and publishable after revision**, but it requires:

- stronger citation integration,
- reduction of repetitive AI-style phrasing,
- more empirical evidence,
- and sharper analytical arguments

to safely pass plagiarism and AI-detection scrutiny in peer-reviewed journals.