

# GST PERCEPTIONS

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**Abstract** *The Goods and Services Tax (GST), a big and much awaited bet, likely to alter the Indian economy's landscape significantly. It has been estimated that the combined GST collection would exceed the individual collections of erstwhile excise and service tax collections which would contribute around 6 percent in GDP. The study has attempted to assess the selective stakeholders' GST perceptions during the transition period of its rollover. It has framed two hypotheses and a conceptual model for executing the study. By adopting the cross-sectional research design and applying the survey strategy, it has gathered data from 170 sample respondents. Convenience sampling technique has been used for collecting the primary data. Reliability and validity of the tool has also been tested. Significant statistical results have indicated that the taxpayers' attitudes and costs of compliance have probably effected the GST compliance which, in turn would curb inflations and evading the tax evasions. Limitations, practical implications and future research directions have been highlighted.*

**Keywords:** *GST, Tax Compliance, Tax Evasions, Survey, Inferential Statistics*

## INTRODUCTION

The word 'tax' has been derived from a Latin word 'taxare' which has implied *to estimate* which is enforceable by law and leviable without expecting any direct benefits accruing to the payee (Garg, 2014). Indirect taxes have been levied on the different stages or on the final costs of production or on the consumptions and on the rendered services, imports and exports of goods and indirectly paid by the ultimate users (Sen & Biswas, 2017). Literature has validated that goods and services tax (hereafter, GST) which is also known as value added tax (VAT) globally, has originated in France in 1950s (Lin, 2008; Palil & Ibrahim, 2012) and currently has its presence in more than 160 countries (Sansui, Omar & Sansui, 2015). As far as prevailing rates of levying GST are concerned, some countries have been following higher rates, e.g., the UK, the USA, Australia, and Brazil whereas others have lower rates, e.g., Nepal, Sri Lanka, Pakistan, Malaysia, Bangladesh, Cambodia and the Philippines (Ezeoha & Ogamba, 2010; Von Heldenwang & Ivanyna, 2012). Literature has indicated international organizations such as the World Bank, the International Monetary Fund (IMF) and the Organization for Economic Co-operation and Development (OECD) have consistently putting pressure on many countries including India to adopt their best practices on taxation to increase government revenues, reduction of cross border taxes, widening the bases for corporate income tax (CIT), personal income tax (PIT) as well as VAT (Bastiaens & Rudra, 2016; Seelkopf, Lierse & Schmitt, 2016; Genschel, Lierse & Seelkopf, 2016). Although in the proposed GST Acts enacted by the central,

state and union territory governments in India, there is no provision for bringing stamp duties and agricultural lands within the ambit of the proposed GST but, internationally countries like Australia, Malaysia, Indonesia, Singapore and South Africa have been levying the same (Subramanian, 2017). Moreover, agricultural products, electricity and petro products have been excluded from the proposed GST ambit and rates of levying GST on jewelry are yet to be decided (ET editorial, 2017).

Studies on GST have been attempted globally in delve e.g., in Malaysia [perception studies on the implementation issues (Huang & Liu, 2013; Tajudin, 2014; Shaari, Ali & Ismail, 2015), budget deficits by introducing GST (Margaret & Khorana, 2011) and impacts of excessive paper works on compliance (Rametse & Young, 2009)]. Researchers have conceded GST has varying impacts across the nations such as in the New Zeland [compliance in property sector (Claus, 2014)] and in Australia [e.g., impacts on the housing mortgage (Valadkhani & Layton, 2004; Liu & Huang, 2010; Benjamin & Allen, 2011), input tax credit (Bolton & Dollery, 2005; Huang & Liu, 2012)]. Furthermore, GST studies in France [impact assessment of VAT (Nichele & Robin, 1995)], in Italy [distributional effect of the VAT (Liberati, 2001)], in Ethiopia [VAT introduction effects (Munoz & Cho, 2003)] and in Namibia [attitudes and fairness of the tax system e.g., GST (Olivia, 2011)] have been documented. Scholars have also addressed multiple aspects of GST in the South Africa [assaying impacts of the VAT on welfare outcome (Alderman & del Ninno, 1999; Go et al., 2005; Bangalee & Suleman, 2017)], in the EU countries [VAT gaps (Keen & Smith, 2007; CPB Netherlands Bureau for Economic Policy

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Analysis, 2013; Li, 2016; Bastiaens & Rudra, 2016)], in Bulgaria [VAT fraud (Pashev, 2007)], in Canada [dual rates of VAT can resolve cross border trades (Bird & Gendron, 1998)], and in Lebanon [VAT evasion combat techniques (Ismail, Rihan & Nsouli, 2014)].

In the Indian context studies on the GST/VAT have been attempted addressing primarily the implementation issues ranging from reaching consensus between the states and centre regarding rates, modalities of levying taxes, quantum and timeline for compensating the states for the revenue losses, rate wise choosing basket of items, even to identifying items under zero rates or in the exempted category and the like (Rege, 2002; the Thirteenth Finance Commission, 2009; Kelkar, 2009; The Empowered Committee of State Finance Ministers, 2005, 2009; NACEN, 2016). Few studies have discussed the other related aspects e.g., different concepts proposed to be derived after the rollout (Pinki, Kamna & Verma, 2014), about the potential benefits proposed to be derived from the GST (Kaduniya, 2015), challenges and benefits (Kumat, 2014; Desai & Patel, 2015; Kaur, 2016), rates differentiations-single or multiple (Rao, 2011), means of brining structural reforms in the indirect taxes (Ghugre & Katdare, 2015; Khandelwal, 2016), assessment of different indirect taxes (Ansari & Kaur, 2011), requirement of sales tax reforms and introduction of the VAT (Rajaraman, 2004; Rao, 2005), requirement of VAT reforms (Chaudhary, 2015), significance of having self-certified system (Cnossen, 2013) and the suggested amendments in the earlier Constitution Amendment Bill (CAB) of 2011 (Tiwari & Gupta, 2012). The review has indicated most likely no perception study has so far been reported in the literature in recent past at least in 2016-17 after the enacting of 38 GST Acts [29 State GST (SGST), 7 Union Territory GST (UTGST), one each Central GST (CGST) and Integrated GST (IGST)] addressing the multiple aspects of the said GSTs and this literature gap has been identified and the present study has attempted to bridge the same.

The study has contributed in the body of knowledge in four ways. *Firstly*, it has reported in line with earlier studies that taxpayers have perceived that their GST compliance would largely depended upon the fairness in the system (Olivia, 2011; Wearne, 2013) but has differed from the few studies which have concluded with no such association (Olatunji, 2013). *Secondly*, the respondents especially the businessmen have perceived that the costs of GST compliance would not significantly increase, in contrast as reported in the literature (Huang & Liu, 2012) and has correlated with few studies which have indicated insignificant increase in the compliance costs (Sharoja & Kasipillai, 2010). As far as classifications of compliance costs have been concerned, the respondents have perceived that administrative compliance costs during the initial few years of GST rolling out and there after recurring

compliance costs would significantly need to be incurred, in line with the literature (Tran-Nam, 2000). *Thirdly*, it has been reported that the prices of most of the goods and services would significantly reduce post GST rollout; even experts have argued on the same but have dispersed from few studies which have validated price hikes at least in short run (Varquez, Vulovic & Liu, 2009). Respondents have also perceived that the businesses would likely to expand post rollout (Kind & Møen, 2013). *Finally*, the significant results have validated that GST would reduce the tax evasion practices likely due to close monitoring, moderate tax rates, fraud-proof system, invoice to invoice matching and extensive awareness programs. Although literature has pointed out multiple causes of tax evasions such as laxes in the laws (Tavares & Iglesias, 2010), corruptions in tax administrations (Gebauer Chang & Parsche, 2007), carousal frauds (Merk, 2001), marginal tax rates and provisions of penalty-prosecutions (Yusof, MingLing & BeeWah, 2014); but the present study probably has differed and has concluded that such mal-practices would significantly reduce by more tax compliances and less evasions.

The study has attempted to assess the perceptions of selective stakeholders about GST in a transition period when the tax is proposed to be rolled out from July, 2017.

The reminder of the study has been framed as in Section 2 prior studies have been reviewed to build the research hypotheses, the research methodologies have explained in Section 3, the results and interpretations have been presented in the Sections 4 and 5 respectively and eventually in Section 6 the study has reached in its conclusion.

## SETTINGS

Studies encompassing different aspects of taxation especially on the indirect taxes e.g., VAT/GST have been attempted globally and reported by the leading international publishers have been reviewed to construct the research hypotheses and finally their corresponding null forms have been tested to estimate about the likely behavior of the larger study population.

### Taxpayers' Attitudes and GST

Literature has indicated tax compliance is the positive attitude of the taxpayers to follow the taxation rules and guidelines sumotu without under any pressure from the tax authorities (James & Alley, 2008; Nkwe, 2013). Such attitudes have been influenced by fairness in the tax system along with the implementation issues (Olivia, 2011; Wearne, 2013). Positive attitudes have influenced the compliance behaviour of the taxes e.g., GST in Malaysia (Loo,

McKerchar & Hansford, 2007; Bidin & Shamsudin, 2013), negative perceptions have been formed when the actual benefits significantly lower than the perceived benefits by the tax compliance (Bloomquist, 2003) while few scholars have not traced any such correlation (Olatunji, 2013). The determinants of tax compliance have been categorized into three factors viz. socio-psychological, political and economic (Kirchler, 2007) and even other factors have also played significant roles (Richardson & Sawyer, 2001; Trivedi & Shehata, 2005).

## Costs of Compliance and GST

Costs of compliance with GST/VAT have been extensively reviewed in many countries e.g., GST compliance costs have significantly increased in case of the small businesses (Cnossen, 1994; Glover & Tran-Nam, 2005; Huang & Liu, 2012), GST compliance costs have found more in compare to other indirect costs (Vaillancourt, 1987; Pope, 2001) but few scholars have concluded with insignificant results (Sharoja & Kasipillai, 2010). Authors have classified the compliance costs into *implementation costs of compliance* (administrative costs incurred for the implementation) and *recurrent compliance costs* (resources which have regularly spend for financing the implementation) [Sandford, Godwin & Hardwick, 1989; Tran-Nam, 2000)]. Based on the above it has set the hypothesis as:

*H<sub>1</sub>: Taxpayers' attitudes and costs of compliance would have significant effects on the GST compliance.*

## GST and Inflation

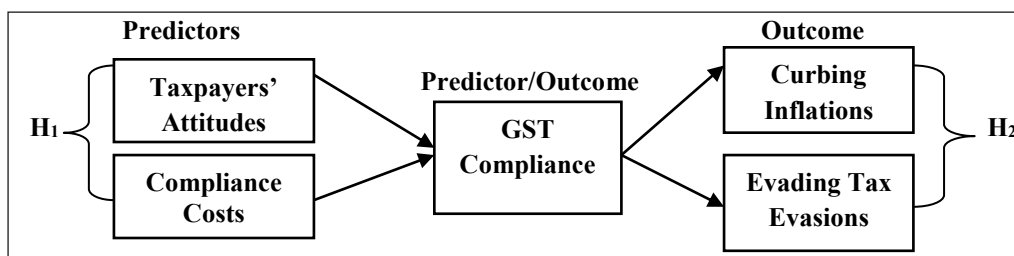
Prior studies have validated price rises and GST compliance paradoxes e.g., the transition to GST could increase the prices (Varquez, Vulovic & Liu, 2009), even though in the short run (Valadkhani & Layton, 2004; Valadkhani, 2005; Ikpe & Nteegah, 2013) while others have contradicted

e.g., in Turkey (Madden, 1995; Erus & Soydan, 2010). The provisions for availing VAT credit and exemptions have increased media business in the western countries (Towse, 2010; Wischenbart, 2011; Kind & Møen, 2013) but few unscrupulous businessmen have hiked the prices of goods during the VAT transition period in Nigeria (Aruwa, 2008). On the other hand, experts have opined there would be significant decrease in the prices of most of the goods and services post GST rollout in India (Raistrick, 2016; Suneja, 2016; Mani & Shah, 2016; Patil, 2016; Agarwal, 2016; Chatterjee, 2017; Chakraborty & Shah, 2017) notwithstanding others have expressed reservations (Das, 2016), probable costs escalations in the infrastructure projects (Jain, 2016) as well as for tobacco products (Jha, 2016).

## GST and Tax Evasions

Evasions of indirect taxes like the VAT have been addressed in literature in delve e.g., the ill-effects on the government exchequer in the selected European countries (Gebauer Chang & Parsche, 2007; Van Brederode, 2008), the outcome of bureaucrats' corruptions in Nigeria (Fagbemi, Uadiale & Noah, 2010), lax in the judicial system in [Portugal and Spain (Tavares & Iglesias, 2010) and in the Turkey (McGee et al., 2011)], *carousel frauds* (a typical fraud committed by the perpetrators through bogus transactions, claiming fake input tax credits) in the EU countries (Merk, 2001). Moreover, factors like marginal tax rate, quantum of penalty, liquidity position and size of the firm and even nature of industry have direct influence on the tax evasions (Yusof, MingLing & BeeWah, 2014). Moreover, related studies have indicated that participations in different types of tax awareness programs have reduced tax evasions (Eriksen & Fallan, 1996). So, accordingly it has been hypothesized that:

*H<sub>2</sub>: GST compliance would have significant effects in curbing inflations and evading the tax evasions.*



(Source: Author)

**Fig 1: Conceptual Model of GST Perceptions Study**

A conceptual model has been formed as depicted in the Fig. 1 for carrying out the study. Two predictors- taxpayers' attitudes and compliance costs have been assumed significant effects on the outcome variable i.e., the GST compliance and

the latter being a predictor, whenever rolled out would likely to have significant effects on the remaining two outcomes viz. curbing inflations and evading tax evasion practices. Accordingly the hypotheses have been constructed and

the study has gathered data from the sample respondents. It has taken a research paradigm- a broader worldview for executing the research where it has assumed an *ontology*-having varying stakeholders' perceptions about the GST (the existence of reality), guided by an *epistemology*- a survey has carried out to assay the perceptions (to gather knowledge about the reality), with an *axiology*- to assess the GST perceptions (objective of the study) followed by a

*methodology*- appropriate measures have taken for setting the hypotheses, choosing a research design and methods (an overall approach it has been assumed for executing the study) and finally a *method* has been followed (data gathering and analyzing technique). In Fig. 2 how a hypothetical trading transaction would move under the GST regime has been presented.

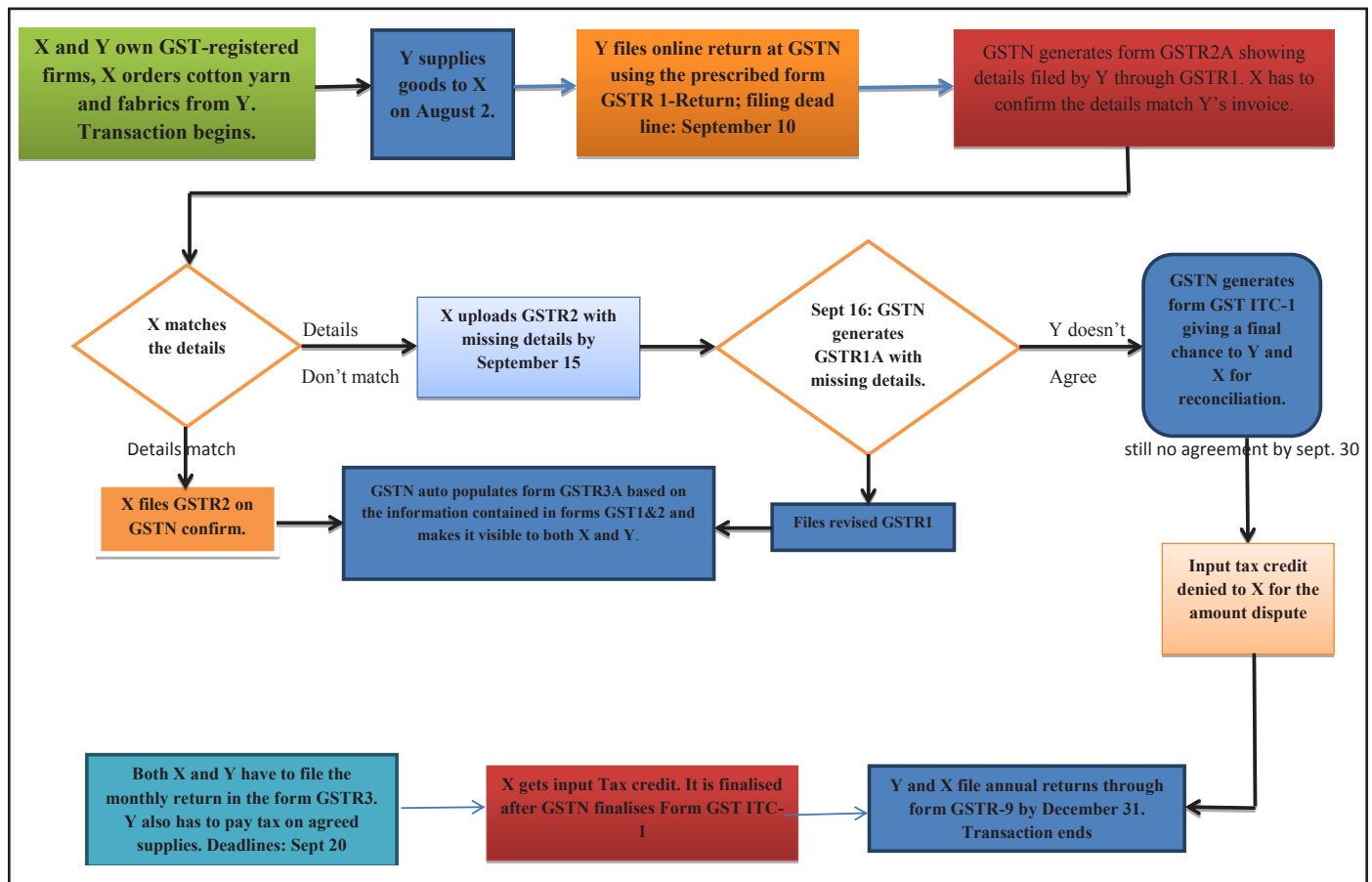


Fig. 2: How a Trading Transaction Would Move Under GST (Adapted from *The Business Line*, dt. 20.04.2017, p. 9).

## RESEARCH METHODOLOGY

The study has followed a research methodology appropriate for addressing the research questions consisting of the following sub-sections:

### Research Design

The study has used a cross-sectional research design to assay the perceptions on a particular point of time (January-April, 2017) i.e., during the transition period of rollover to GST

by employing a survey strategy for accessing its inherent benefits (Babbie, 1989; Creswell, 2008). Further, the survey would provide higher levels of external validities (Lee & Lings, 2008) as well as quantification advantages (Fisher, 2007; McDaniel, 2010).

### Methods

Methods i.e., the data collection and analysis technique (Saunders, Lewis & Thornhill, 2014) has been designed in the following manner:

## Interview-Schedule

The interview schedule has been framed in the following stages. *Firstly*, accessing the digital library with key words VAT, GST, indirect taxation, tax evasions and tax reforms around 281 academic papers with full text (including 6 review articles), 2 monographs and a good number of abstracts have been downloaded. *Secondly*, the papers have been reviewed to build a 52-items schedule. *Thirdly*, a pilot study with 35 randomly chosen respondents has been carried out to assess the clarity, understanding, item orders in line with the literature (Zikmund & Babin, 2012). *Finally*, 47-items have been retained for the final survey based on the Cronbach's alpha reliability scores (Nunnally, 1978).

## Sampling Technique

The study population has presumed all the businessmen, college/university students, service holders and the self-employed persons of a North Eastern Indian state of Tripura from which 170 sample respondents have been selected, i.e., by applying the convenience sampling technique. The sample size (n) has been fixed in line with the guidance of the social science scholars who have recommended an adequate sample size of 30 and 500 (Roscoe, 1975; Isreal, 2013; Tabachnick & Fidell, 2013).

## Data

### Primary Data

The study has attempted in a crucial transition period for assessing the perceptions about the GST in the Indian context where literature is scant hence it has developed an interview-schedule. The instrument with two sections- A and B; where the former has covered general informative questions about the respondents while the latter has addressed the GST issues framed in 5-point Likert scale with close ended options starting from strongly disagree (1) to strongly agree (5). The choice of this scale has been justified in literature e.g., accessing a better internal consistency (Wu, 2003) and easy coding with tabulations (Hair et al., 2010). A cover letter containing instructions to fill up the items of the schedule has been used and efforts have put to keep the items into a standardized number to shun the respondents' monotony (Dillman, 1978). Further, the items have been translated into local language (Bengali) to counter the risk of non-comprehensions, following the literature (Peytchev et al., 2010) and the respondents have been assured for maintaining the data collection ethicality (Oppenheim, 1992; Oberhofer & Dieplinger, 2014).

## Secondary Data

The following sources have been accessed:

- *Primary Sources*

By accessing the digital library the academic e-journals from the publishers like Emerald, Elsevier, Wiley, Springer, Sage, Oxford University Press good number of original research papers have been downloaded and reviewed. Moreover, JSTOR and J-gate (online journals), E-Soudhsindhu have been reviewed to trace out the trend of Indian research. The background materials of ICAI, NACEN and other monographs have also been reviewed.

- *Secondary Sources*

While accessing the academic e-journals a few review articles have been traced and revised, besides expert opinions regularly published in the business newspapers and relevant websites have also been explored.

- *Tertiary Sources*

Indian Citation Index (ICI), Social Science Research Networks (SSRN) and other abstracts have been thoroughly checked.

## Data Analysis Strategy

The study has used IBM SPSS (Statistical Package for Social Science) versions-20 for analyzing the primary data.

## Variables

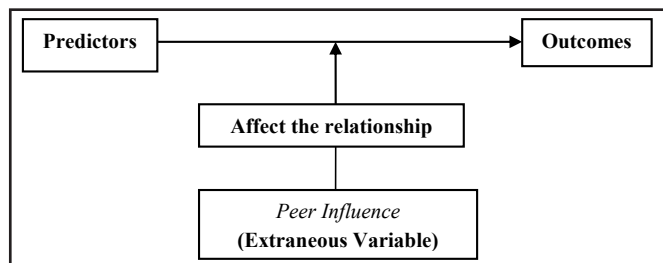
**Table 1: Study Variables**

Predictors	Outcomes	Extraneous
Taxpayers' Attitudes	GST Compliance	Peer Influence
Compliance Costs		
GST Compliance	Curbing Inflation	
	Evading Tax Evasions	

Source: Authors

The study has identified three types of variables- predictors, outcomes and in between these two the presence of the extraneous variable which has been controlled by choosing the samples judiciously and arranging interviews separately since the referral group members might have an effect in the predictors-outcomes relationships, as depicted in the Fig. 3. The peer group influence-the influence of others (friends, relatives and colleagues) in a particular situation could lead to a biased behaviour (O'Shaughnessy, 2014), e.g., for the

tax evasions (Spicer & Becker, 1980); while few scholars have contested (Alon & Hageman, 2013).



Source: Authors

**Fig. 3: Relationships Between the Variables in GST Perceptions Study**

### Significance Level

For carrying out the statistical tests the study has assumed 95% confidence level on data set for estimating the likely behaviour of the studied population, i.e., the significance level ( $\alpha$ ) has been fixed at 5%.

### Statistical Tests

The choice of appropriate statistical tests have been based on the hypotheses, objectives of the study, type of data and sample size; which have been summarized in the Tables 2 and 3.

**Table 2: Choice of Tests**

Tests	Variables						Purposes	Null Hypotheses
	Predictors			Outcomes				
	Name	Measurement	No.	Name	Measurement	No.		
Multiple Regression	Taxpayers' Attitudes and Compliance Costs	Ordinal (Categorical)	2	GST Compliance	Interval (Continuous)	1	To predict the value of a variable based on the value of two or more other variables.	$H_{01}$
One Way MANOVA	GST Compliance	Nominal (4 types of Categorical)	1	Curbing Inflation, Evading Tax Evasions	Interval (Continuous)	2	To determine whether there are any differences between independent groups on more than one continuous dependent variable.	$H_{02}$

Source: Authors

**Table 3: Assumptions Hold for Selected Tests**

Tests	Type	Rationale
Multiple Regression	Parametric	Outcome has measured on continuous level (interval data), <b>two predictors</b> each are measured on continuous level (interval data), linearly related, <b>independence of observations</b> , sampling distribution is normally distributed with sample size $(n) > 30$ , there is no multicollinearity problem as well as any significant outlier with the data set.
One Way MANOVA	Parametric	Outcomes have measured in interval level, predictor has four categorical (nominal) types, independent groups, independence of observations, sample size $(n) > 30$ , no outliers, linearly related, sampling distribution is multivariate and normally distributed.

Source: Authors

### Research Validities

Different types of research validities have been tested e.g., internal (based on the inferential statistical results), construct (data collection tool i.e., the interview-schedule), contents (items have addressed the study objectives), concurrent (findings have been correlated with the literature) and conclusion (sample based statistical results have been generalized the studied population). Further, appropriate measures have been adopted to counter the internal and

external validity threats e.g., by choosing the respondents judiciously, separately and controlling the peer influences as well as by confining the results within the studied population for generalization purposes.

### RESULTS

The findings of the study have been represented in the following manner:

## Descriptive Statistics

The study has explained different sample statistics of its dataset using selective central tendency and dispersion based on the scaling technique (nature of data) it has used, e.g., the mode (for nominal scale), means and standard deviations (for ordinal scale). It has reported that most of the respondents are men (72.94 percent), single (72.35 percent), oscillated between 18 and 25 years of age group (71.8 percent), studied up to H.S. level (47.6 percent), involved in the businesses (44.11 percent), general in caste (37.64 percent), Hindus (90.6 percent) and with monthly incomes of INR 0.005 - 0.02 million (51.76 percent).

## Factor Analysis

It has run Factor analysis for data clubbing, more specifically

the Cronbach's alpha for testing the reliability (a good measure), for degree of consistency amongst the variables (Hair et al., 2010) and Kaiser-Mayer-Olkin (KMO) test for measuring the sampling adequacy (MSA) as well as validity (a right measure) of the tool. The results (.735 and .649) have indicated both of the values have exceeded the threshold limit of .6, significant for carrying out the study (Kaiser & Rice, 1974). The Bartlett Test of Sphericity, the overall significance of correlation metrics have computed approx. (Chi square =1088.385 and significance at .000) respectively have validated the conducting of the Factor analysis. Eigen values exceeding 1 which have represented 81.49 percent of variables have been presented along with Extraction sums of the squared loadings and Rotation sums of squared loadings in the Table 4.

**Table 4: Factor Extracted Through PCA  
(Factors: Unique Features, Primary Benefits, Secondary Benefits, Rollout Impediments and GST Flips )**

Factors	Initial Eigen Values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.733	29.61	29.61	6.125	23.15	23.15	6.125	23.15	23.15
2	5.879	22.18	51.89	5.620	19.78	42.93	5.620	19.78	42.93
3	4.954	17.22	69.01	4.317	13.81	56.74	4.317	13.81	56.74
4	3.330	9.33	78.34	2.958	7.05	63.79	2.958	7.05	63.79
5	1.585	3.15	81.49	1.159	2.77	66.56	1.159	2.77	66.56

Source: Primary Data

Factor 1 has been assigned the name of Unique Features covering 9 items with average means of 3.82 and standard deviations (SD) of 1.01; has represented 29.61 percent of the total variables. The second factor has labeled with the title of Primary Benefits having 9 items with average means of 3.81 and SD .850; has represented 22.18 percent of the total variables. Factor 3 has been entitled as Secondary Benefits incorporating 9 items with the average means of 3.89 and SD .92; has represented 17.22 percent of the total variables. The fourth factor has been assigned the name of Rollout Impediments with 5 items therein, average means of 3.78 and SD .86; has represented 9.33 percent of the total variables. Factor 5 has labeled with the name of GST

Flips has 3 items, average means of 3.68 and SD .95; has represented 3.15 percent of the total variables.

## Inferential Statistics

Inferential Statistics are those set of statistical tools applied to test the null hypotheses to estimate the likely behaviour of the studied population.

## Multiple Regressions

The study has run Multiple Regressions to assess the impacts of the taxpayers' attitudes and compliance costs on the GST compliance.

**Table 5: Model Summary**

Model	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	Standard Error of Estimate	Change Statistics					Durbin-Watson
					R <sup>2</sup> Change	F Change	df <sub>1</sub>	df <sub>2</sub>	Sig. F Change	
1	.625	.611	.603	70.55	.625	133.45	1	169	.000	1.95
2	.903	.852	.846	63.11	.278	117.33	2	168	.000	

Source: Primary Data

From the Table 5, in the model 1 taxpayers attitudes have taken as the predictor and in the model 2 both the predictors have been assumed as the predictors. From model 1, column R has represented the simple correlation coefficient between the predictor and the outcome which has been computed as .625, the column R<sup>2</sup> has the value of .611 i.e. 61.1 percent of the outcome has represented by the first predictor. Moreover, the third column (adjusted R<sup>2</sup>) has close result with that of the R<sup>2</sup>. In the model 2, R<sup>2</sup> has increased to .852 i.e., with

the addition of compliance costs (second predictor) the outcome representation has been increased to 85.2 percent. The close results of R<sup>2</sup> and adjusted R<sup>2</sup> have validated that both of the models have derived from the studied population. In change statistics R<sup>2</sup> has changed from 0 to .625, and that of in the model 2 to .278 with significant F-ratios (p<.05). The Durbin-Watson test has computed with 1.95 i.e., close to 2 which has validated the assumption of an independent error.

**Table 6: ANOVA Results**

Model		Sum of Squares (SS)	d. f.	Mean Square [SS/d. f.]	F	Sig.
Model 1	Regression	256591.21	1	256591.21	91.26	.000
	Residual	894705.93	128	6989.89		
	Total	1151297.14	129			
Model 2	Regression	715832.05	2	357916.02	103.14	.000
	Residual	654596.22	127	5154.30		
	Total	1370428.27	129			

Predictor: (Constant), Taxpayers’ attitudes, Source: Primary Data

Predictors: (Constant), Taxpayers’ attitudes, Compliance costs

Outcome: GST compliance

Table 6 has reported the analysis of variance (ANOVA) results which have pointed out the improvement in model fitness through F ratio. The ratio has increased from 91.26 to 103.14 (significant at p<.001); have supported that the taxpayers’ attitudes and compliance costs may have significant impacts on the GST compliance, whenever rolled out.

**One Way MANOVA**

**Table 7: Descriptive Statistics**

Occupations		Mean	S. D.	N
<b>Curbing Inflatons</b>	Business	3.7600	.83569	75
	Students	3.7857	.87054	42
	Service	3.5526	.89132	38
	Self-employed	3.4000	1.12122	15
	<b>Total</b>	3.6882	.88537	170
<b>Evading Tax Evasions</b>	Business	3.773	.9238	75
	Students	3.905	.9321	42
	Service	3.816	.9824	38
	Self-employed	3.533	1.1872	15
	<b>Total</b>	3.794	.9601	170

Source: Primary Data

Table 7 has provided the mean and SDs for the two outcomes, which have been split by the predictor. Moreover, it has provided total rows, which have allowed means and SDs for groups only split by the outcomes to be known.

Table 8 has reported a statistically significant difference based on the respondents’ occupations in their perceptions about how the GST compliance would curb the inflations and evade the tax evasion practices, F (4, 112) = 13.023, p < .0005; Wilk’s Λ =0.472, partial h<sup>2</sup> = .322.

From the Table 9, occupations have been statistically significant effects on both- curbing the inflation [F (2, 167) = 17.259; p < .0005; partial η<sup>2</sup> = .39] and evading the tax evasions [F (2, 167) = 13.873; p < .0005]. Based on the significant results it has concluded that the respondents with varying occupations have likely to perceive that GST compliance would check the price hikes (inflatons) and evade the mal-practice of the tax evasions.



Table 8: Multivariate Tests<sup>a</sup>

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared	Noncent. Parameter	Observed Power <sup>b</sup>
Intercept	Pillai's Trace	.815	2215.036	2.000	58.000	.000	.968	5009.119	1.000
	Wilks' Lambda	.012	2215.036	2.000	58.000	.000	.968	5009.119	1.000
	Hotelling's Trace	80.358	2215.036	2.000	58.000	.000	.968	5009.119	1.000
	Roy's Largest Root	80.358	2215.036	2.000	58.000	.000	.968	5009.119	1.000
Occupations	Pillai's Trace	.595	12.365	4.000	116.000	.000	.351	53.257	1.000
	Wilks' Lambda	<b>.472</b>	<b>13.023</b>	<b>4.000</b>	<b>112.000</b>	<b>.000</b>	<b>.322</b>	<b>55.121</b>	<b>1.000</b>
	Hotelling's Trace	1.058	14.358	4.000	110.000	.000	.377	58.258	1.000
	Roy's Largest Root	.925	20.125	4.000	67.000	.000	.483	51.558	1.000

a. Source: Primary Data

b. Exact Statistic

Table 9: Tests of Between Subject Effects

Source	Descriptive Variable	Type III Sum of Squares	df	Mean Squares	F	Sig.
Correct Model	Curbing inflation	2687.320 <sup>a</sup>	2	1343.66	17.259	.000
	Evading Tax Evasions	1875.159 <sup>b</sup>	2	937.579	13.873	.000
Intercept	Curbing inflation	287596.826	1	287596.826	4585.259	.000
	Evading Tax Evasions	89753.18	1	89753.18	1913.367	.000
Occupation	Curbing inflation	2687.320	2	1343.66	17.259	.000
	Evading Tax Evasions	1875.159	2	937.579	13.873	.000
Error	Curbing inflation	3897.23	167	23.33		
	Evading Tax Evasions	3785.05	167	22.66		
Total	Curbing inflation	6542.39	170			
	Evading Tax Evasions	5835.45	170			
Correct	Curbing inflation	7435.10	169			
	Evading Tax Evasions	4425.96	169			

Source: Primary Data

a. R squared = .371 (Adjusted R squared = .346)

b. Computed using alpha = .05

## DISCUSSION

The study has run a Factor analysis- a technique generally used for data clubbing and five factors have been derived which have been labeled with the appropriate titles. In the Table 10 the extracted factors with its number of items, corresponding Cronbach alpha scores, average means and standard deviations have been summarized.

The study has run the multiple regressions to test the  $H_{01}$  and significant results have indicated for likely rejection of the  $H_{01}$  and have concluded that the taxpayers' attitudes and compliance costs may have significant effects in the GST compliance. It has run One way MANOVA to test the  $H_{02}$  and based on the significant findings it has probably to reject  $H_{02}$  and the research hypothesis likely be accepted i.e., in other words, the GST compliance would significantly likely to curb inflations and evade the tax evasion practices.

**Table 10: Summary Results of Factor Analysis & Descriptive Statistics**

Factor No.	Name of the Factors	No. of Items	Cronbach's Alpha Values	Average Mean	Average S. D.
1	Unique Features	9	.752	3.82	1.01
2	Primary Benefits	9	.690	3.81	.850
3	Secondary Benefits	9	.706	3.89	.920
4	Rollout Impediments	5	.755	3.78	.869
5	GST Flips	3	.761	3.68	.954

Source: Primary Data

## CONCLUSION

The study has attempted to assess the respondents' perceptions on the GST issues by setting two research hypotheses and has built a conceptual model to execute the study. Following a cross-sectional research design and survey strategy it has collected primary data from 170 sample respondents applying the convenience sampling technique. Through a pilot study the items of a self-administered interview-schedule (data collection tool) have tested for their reliability (a good measure), more specifically the items with the Cronbach alpha scores exceeding .5 have been retained for the final survey. Factor analysis has clubbed the items into five factors based on the Eigen values of 1 and above, which have been assigned appropriate titles. The sample adequacy test has validated (a right measure) the tool. The significant statistical results of the study have indicated that the taxpayers' attitudes and cost of compliance probably to have significant effects on the GST compliance and such compliance likely to curb the inflations as well as evade the tax evasion practices.

The respondents in course of interviews have unequivocally expressed their reservations on a very vital aspect-the Goods and Services Tax Network (GSTN) and its success in building the Information Technology (IT) infrastructure in a state like Tripura having comparatively poor internet penetrations and slow bandwidth speed. Moreover, the expertise of the tax officials especially e-exposure have been identified as the major impediment for the success of the GST; and dedicatedly a single and uniform joint approach from the central and state governments is the need of hour. Most of the responding businessmen have expected that the rolling out of the GST would significantly reduce cascading effects and rate variations in the taxation; with changes in the operational efficiencies resulted a conducive environment for ease of doing the businesses. Although majority of them have initially apprehended that the central tax officials would monitor the GST matters have been clarified by the enumerator that state government would levy tax on those businesses with an annual turnover of INR 15 millions and less. A good number of sample students and service holders

have shared their concerns on the number of exempted lists of goods like electricity, alcohol, real estates and petroleum products and most importantly the food items which constitutes around 54 percent of consumer price index (CPI) basket (ET Editorial, 2016), might dilute the very purpose of GST and they have apprehended which may act as a catalyst for the inflation and in pushing up the GST rates in future.

The study has acknowledged few limitations which serve as caveat before reaching any conclusion by the academic audiences. *Firstly*, the study has attempted to assay the respondents' perceptions on the GST issues in general hence other specific areas have been excluded from its scope. *Secondly*, based on the review of literature especially the academic e-journals and objectives of the present research, it has confined with only two hypotheses. *Thirdly*, due to parsimony and limited time frame the study has carried out within a defined geographic territory with smaller sample size. *Fourthly*, it has used a self-administered interview-schedule as data collection tool instead of adopting or adapting any established questionnaire. Moreover, it has used 5-point Likert scale with an answer option of neutral (option-3) which might have suffered from the central tendency problem and a 4-point Likert scale instead could have been used inasmuch there is no significant overall difference between these two types of scales (Losby & Wetmore, 2012). *Fifthly*, the hypotheses have been tested using the different statistical tools which themselves might have been suffered from their inherent limitations. *Finally*, the enumerator has taken appropriate steps to gather unbiased responses but it unlikely to rule out partial biasness.

The findings of the study have few practical implications for the stakeholders. *Firstly*, it has documented how taxpayers' attitudes and compliance costs likely effect the GST. *Secondly*, the GST compliance would likely to significantly check price hikes of goods and services and would also reduce the mal-practices of the tax evasions in a wider sense. *Thirdly*, the tax authorities could use the report to assess the methods of the tax evasions and how the same can be eliminated with a focus on widening the tax bases with more compliance. *Fourthly*, the common men may use the report

to do away with their fallacies that post GST era the prices of goods and services would increase leaps and bounds; and on the contrary prices of majority of their need baskets would likely to reduce substantially. *Fifthly*, the traders of the Northeast India having annual turnover of INR less than 1 million have been kept outside the GST ambit and they may use the report to chalk out their business plans without any panic for being harassed by the tax officials. *Finally*, the study has given an overview regarding the different stakeholders' perceptions during the transition period of the GST which would provide guidance in dealing with the indirect taxes in the near future.

The study has indicated a roadmap for further studies. *Firstly*, post GST rollout using official data studies may be attempted to measure the changes recorded in the government exchequer as well as the number of taxpayers. *Secondly*, perception studies may be attempted in large scale with larger samples to assess the price changes of different range of goods and services during the pre and post GST period. *Thirdly*, studies to further investigate the macroeconomic effects of the GST may be attempted especially to assess the revenue losses, if any for the state governments in the initial fiscals of the GST rollout. *Fourthly*, studies may be undertaken to evaluate the efficacy of the proposed GSTN by accessing the official data and/or through survey strategy. *Fifthly*, the excluded variables of the present study e.g., the government subsidy on the GST rates (Leicester, Levell & Rasul, 2012), regressive effects of the GST on the income inequality (Wilkinson, 2005) and socio-cultural effects on the tax evasions (Bobek, Hageman & Kelliher, 2013) may be incorporated in future studies. *Finally*, India is the only country in the world where invoice to invoice matching would be introduced and studies may be carried out to assay the efficiency and success level of the same.

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