



Diners' Perceptions of the Impact of GST on Quick Service Restaurants' Food Costs and Quality of Services

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Abstract *The Goods and Services Tax, which was implemented in 2017 by clubbing 17 indirect taxes bearing an objective of eliminating the retailers' extra money-generating strategies in the country's old tax regime, reduced significantly, as a reform, the taxpayer's consistency costs because of the standardized operation across states. Under the old tax collection structure, the Restaurant Industry was bearing high-cost practices due to the high rate of taxes levied by the authorities in the form of service tax, VAT, etc., clubbed with extra service charges on the bills issued by the restaurants to their customers. Therefore, the paper attempts to explicate the impact of GST on Quick Service Restaurants' food costs and the quality of services in Delhi NCR. A sample of 100 respondents was selected using the purposive cum convenient sampling technique, and first-hand data were collected on a 5-point Likert scale with the help of a questionnaire. Factor analysis, ANOVA, Independent T-test, and descriptive analysis were used to analyze the collected data and draw inferences. The study finds no adverse impact of GST on respondents' cost of living and dining. Further, the inflation in the country is also not being pushed up by the reform. After GST's implementation, the diners felt a slight improvement in QSRs' quality of goods and services besides being satisfied with the implementation of GST by the government and its dual-mode.*

Keywords: ST, QSRs, Diners, Restaurants, Indirect Tax

INTRODUCTION

In today's scenario, GST carries significant importance in every sector of the Indian economy as it is a comprehensive, multistage, destination-based tax. A significant development in India's indirect tax reforms is the implementation of the "Goods and Services Tax" (GST). GST will significantly lessen the negative impacts of cascading or double taxation by combining Central and State taxes into one tax and clear the way for an effective uniform market scenario. The goods and services tax regime has done away with services tax, surcharges, central excise duty, state-level value-added tax, additional customs duty, octroi, and other related taxes levied on interstate transportation, etc. (business-standard.com). In terms of a layperson's perspective, the most significant benefit seems to be substantially lowering the ultimate tax burden on goods. Additionally, it would make the consumer considerably more aware of the actual cost of indirect taxes on their purchases (gstcouncil.gov.in). GST is viewed as a comprehensive and unifying national tax system that applies to the production, sale, and consumption of goods and

services. All other taxes have been ceased as the GST is in effect. There is now only one tax, a national tax that the central government entirely controls. One tax is levied on products and services under the GST, a transparent tax policy that will increase revenue collections. Additionally, it would result in a transparent system and eliminate national corruption and tax-based larceny. GST will ease the administration of tax laws, lower inflation rates, and improve system transparency because it is a system that is favorable to businesses (Nayyar et al., 2018).

The food sector benefited from the effects of globalization in the 1990s when it came to forming partnerships with numerous chains of restaurants that had non-Indian and fusion influences, including cafes. However, the existing local and regional businesses faced intense competition, which compelled them to diversify and innovate. Over the past ten years, this enormous growth prepared the ground for more quick-service restaurants and fine dining that served a specialized clientele. Many different cultures and traditions influence the diverse cuisine of India. The rapid

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urbanization, in consonance with increasing incomes leading to the expanded markets, has frequently caused the decline of meals cooked at home. The reason behind the success of the Indian restaurant industry is a positive relationship between the rising middle class and contemporary culinary business (statista.com). The size of the Indian restaurant and food service sector, which is divided into two segments—organized and unorganized, is estimated at around ₹4 trillion in 2020, where the unorganized sector has a significant edge over the organized sector as far as the market share is concerned. Nevertheless, between 2014 and 2020, the organized sectors experienced rapid growth. Quick service restaurants (QSR) are included in the chain segment, which more than doubled in value (statista.com).

The GST was thrown open to be implemented from 1st July 2017 by the GOI through convening a midnight session of both the houses of parliament (30 June–1 July) at the Central Hall of the Parliament (gstcouncil.gov.in). Since then, the Food and Beverages Sector is also subject to GST, just like other sectors of the economy. To have food at a restaurant was thought to be easier before GST though a customer was supposed to pay service tax, service charges, VAT, etc., as the extra cost of food eaten. However, the complexity of the GST has allowed restaurant proprietors to defraud their customers by making them pay more. Only common-use products would be subject to the lowest 5 percent tax slab, while luxury goods like alcoholic beverages and tobacco will fall under the highest 28 percent slab tax (www.business-standard.com). The new indirect tax regime (GST) has undoubtedly impacted the restaurant business's customers and vendors.

LITERATURE REVIEW

(Dani, 2016) has explained the basic structure of GST and provided an overview of its impacts on the Indian economy. The study's findings said that the GST was only a feeble effort on the part of the government to streamline the indirect tax system. The study suggested that the government of India should learn from the fallouts of other countries that have implemented GST already. It should only be put into effect in India if a consensus has been reached on the problems of the threshold limit, the inclusion of petroleum products, revenue rates, etc.

The anticipated effects of GST on several Indian economic sectors have been studied (Baliyan, 2018). Consumer goods and services, transportation, leisure and hospitality, real estate, financial products, and other economic sectors have been discussed. The study concluded with a positive outlook on GST and stated that it would solve the complexities of the current indirect tax system.

(Dash, 2017) has highlighted the negative and positive

impacts of GST on the Indian economy. The positive impact of GST would be a reduction in inflation, while the negative impacts of GST would be higher taxes than VAT, dual control, loss to manufacturing states, etc. The study concluded by emphasizing the positive impact of GST over its negative impacts. The study suggested that GST will benefit the country's economic development.

(Purohit, 2010) used the revenue, turnover, and consumption methodologies to estimate the central GST revenue. According to the study, GST revenue will be surplus if the government levies an 8 percent dual rate for both the CGST and SGST. Additionally, the government should impose a 4 percent tax on necessities.

GST can boost India's textile industry exports, according to (Chakraborty, 2018). This new mechanism has likewise blocked the former tax system's revenue leaks. It has decreased the total amount of taxes taxpayers must pay, removed the cascading impact, and allowed input tax credits to flow smoothly, which was impossible under the old taxing structure.

The connection between diet and hypertension was examined by (Chen et al., 2004). According to them, pricing for food groups and nutrients included in research on obesity lead to estimates for a reduced form model and a structural model, respectively. The paper went on to say that nutrient costs could aid in estimating a structural model of obesity for use in policy planning, and food category pricing could aid in estimating a model of the determinants of obesity. The study suggested developing a brand-new nutrient pricing model and comparing it to the food category model to demonstrate how better it is.

The employment satisfaction of 400 employees in the five-star hotels in the NCR was examined by (Lakhera et al., 2022). They chose a convenient sample of 20 staff members from each hotel (10 managers and 10 non-managers). The data were examined using independent t-test, factor analysis, and ANOVA. A typical set of job satisfaction standards that are particularly significant in the Indian hotel industry, according to the study, exists. They found out that the impact of demographic variables on job satisfaction is minimal.

(Adediran & Adebisi, 2021) have investigated the various food quality characteristics and how they affect customer spending. The initial data were collected from six hundred eighty-five non-randomly chosen clients from seven specifically chosen food service businesses. They discovered that all aspects of food quality significantly impacted customers' decisions to use a certain food service establishment. The taste was the most important aspect of food quality, followed by appearance, texture, quantity, and the existence of specific ingredients.

(Chatterjee & Suklabaidya, 2021) have explored the gap

between perception (pre-visit food image) and the level of satisfaction (after experiencing the local cuisine) of tourists in New York. The study was based on original information gathered from global visitors coming to the city. They found out that the tourists have a favorable view of New York's cuisine image while being moderately satisfied with the culinary experience of New York. Finally, there exists a massive gap between tourists' perception and satisfaction.

(Chauhan, 2019) explained the basic tax structure of GST in the restaurant industry. The study has shown the effects of GST on the end consumers and the restaurants. The study concluded by implying a positive impact of GST on the restaurants and advised the consumers to be aware of the prevailing GST rates to be charged by the restaurants, so the consumers did not end up paying more.

(Ranjan Dey, 2020) highlighted the concept of GST and its impact on the commoner of India. According to the report, the average man would benefit from the introduction of GST because costs for FMCG items like food, toothpaste, tea, coffee, edible oil, spices, shampoo, and pharmaceuticals have decreased. Additionally, prices for DTH services, economy class airline tickets, and small autos have decreased. On the other side, there has been an increase in the cost of luxury vehicles, jewelry, clothing, aerated drinks, etc. Cost-wise, services increase in price as soon as GST is implemented.

(John et al., 2019) investigated the potential effects of the goods and services tax (GST) on tobacco product prices, usage, and tax receipts throughout India and across states. In order to determine the impact at the national level, they calculated the impact of GST at the state level and the aggregate impact across states. They concluded that the tax structure for tobacco goods has grown more complicated due to the GST. To protect revenue and prevent real prices from lowering, the specific cess, which in particular for cigarettes makes up the majority of tax revenue, must be continuously changed.

(Kaur, 2019) surveyed a sample of 100 respondents to analyze their level of awareness, knowledge, and understanding of GST. The association between demographic profile and level of GST awareness and knowledge was examined using a one-way ANOVA. The study's findings show that there is still a need for improvement in terms of GST awareness. The respondents' perceptions of the effects of GST implementation were primarily unfavorable. The study suggested that, for the successful administration of GST, careful planning, thorough preparation, community involvement, and a comprehensive public education program are required.

From the viewpoint of restaurant managers, (Sharma et al., 2021) identified, prioritized, and ranked a list of crucial factors that affect consumers' perceptions of the restaurant

sector. A total of five primary and twenty-five sub-categorical factors were identified. A blend of the best worst method (BWM), the modified-Delphi approach, and the multi-criteria decision-making method, is used to accomplish the study's objectives. The study provides detailed insights into the restaurant industry following GST implementation. The rankings revealed that "food quality" and "cleanness and ambiance" are the two key components that account for 66% of a restaurant's success.

(Sharma et al., 2022) investigated the effect of GST on various aspects of hotels and restaurants in Hyderabad and Secunderabad. A sample of eighty-two restaurant and motel owners was interviewed using the questionnaire method. According to the study, GST had a positive to neutral influence on purchased billets and a favorable effect on hotel and restaurant sales. The GST has simplified recordkeeping and accounting procedures for hotel and restaurant businesses. The study also compared the pre and post-bills of restaurant diners. The study concluded that GST is a win-win situation for both the consumers and restaurant owners.

(Deshani, 2017) have studied GST and its impact on the restaurant industry and the consumers' pocket. The study has provided an overview of billings under the GST regime compared to those under the previous VAT regime. The study concluded with positive remarks on GST.

OBJECTIVES

To study the perception of diners of fast-food industry regarding the impact of GST on the quality and cost of food and services provided by the quick-service restaurants and to explore some related issues.

HYPOTHESIS

H_0 : There is no significant difference among the perception of respondents based on gender, occupation, qualifications, income, and food habits.

RESEARCH METHODOLOGY

The current study's research design is exploratory-cum-descriptive since it attempts to gain a fresh understanding of a phenomenon and spark the creation of novel ideas. The questionnaire method was used to gather information from 100 diners of Quick Service Restaurants operating in Delhi NCR through a purposive cum convenient sampling technique. The questionnaire had two sections, while section 1 consisted of the demographic profile of the respondents. Section 2 consists of eleven statements regarding awareness, satisfaction and impact of GST on cost and quality of food

and services of QSRs. The questions of section 2 were framed on a 5-point Likert scale, and the prefix used was five as strongly agree, four as agree, 3 as neutral, 2 as disagree, and 1 as strongly disagree, respectively. The collected data were synchronized and studied by using SPSS 26. The main statistical tools and techniques used were descriptive statistics, percentage, Exploratory Factor Analysis (a widely used technique for data reduction), and parametric tests, i.e., the Independent T-test and one-way ANOVA.

A DEMOGRAPHIC SPECTRUM OF THE RESPONDENTS

Table 1: Gender Wise Profile of Diners

Gender	Frequency	Percent
Female	32	32
Male	68	68
Total	100	100.0

Source: Researchers' calculations.

The respondents in the study were categorized based on their gender, as exhibited in Table 1. Out of the total sample (N=100) of diners, 68 percent are male, and 32 percent are female.

Table 2: Qualification Wise Profile of Diners

Qualification	Frequency	Percent
Graduation	20	20.0
Post-Graduation	50	50.0
Professional Qualification	30	30.0
Total	100	100.0

Source: Researchers' calculations.

The categories of respondents based on qualifications are shown in Table 2; out of the total sample (N=100) of diners, 20 percent were graduates, 50 percent were postgraduates, and 30 percent had professional qualifications.

Table 3: Food Habits Wise Profile of Diners

Food Habits	Frequency	Percent
Vegetarian	60	60.0
Non-Vegetarian	40	40.0
Total	100	100.0

Source: Researchers' calculations.

Food habits wise categorization of the respondents is exhibited in Table 3, which shows that 60 and 40 percent of respondents were vegetarian and non-vegetarian, respectively.

Table 4: Occupation Wise Profile of Diners

Occupation	Frequency	Percent
Service	53	53.0
Self Employed	47	47.0
Total	100	100.0

Source: Researchers' calculations.

The categories of respondents based on occupation are exhibited in Table 4, where 47 percent were self-employed in comparison to 53 percent were in service, out of the total sample of 100 diners.

Table 5: Income Wise Profile of Diners

Income	Frequency	Percent
Up to Rs 10 Lac	30	30.0
Up to Rs 20 Lac	50	50.0
More than 20 Lac	20	20.0
Total	100	100.0

Source: Researchers' calculations.

The categories of respondents based on income are exhibited in Table 5, where 30 percent earned up to 10 lac per annum, 50 percent earned between 10 and 20 lac, and only 20 percent more than 20 lac.

Analysis of Data

To check the reliability, Cronbach Alpha was used, which gave a value of 0.797. Cronbach Alpha's value above 0.70 is considered acceptable. Collected data were processed using Factor Analysis; the Independent T-test and one-way ANOVA were used to test whether there exists any difference in the perception of the respondents towards the impact of GST on the quality and cost of food and services provided by the quick service restaurants based on demographic characteristics; along with this, the descriptive statistics was also used to depict the various aspects/spectra of the data used.

Table 6: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.792
Bartlett's Test of Sphericity	Approx. Chi-Square	537.103
	Df	55
	Sig.	.000

Source: Researcher's calculations.

Before applying exploratory factor analysis, it is indispensable to check the reliability of data. Table 6 shows that the KMO value (0.792) is more than the recommended

value of 0.7, confirming that the data is reliable for further analysis. Also, the Bartlett test of Sphericity (0.00) is less than 0.05, which is considered an excellent score for a study.

Table 7: Communalities

	Initial	Extraction
You are well aware of the GST system.	1.000	.644
You are well aware of GST rates charged by Non-AC and AC QSRs from their customers.	1.000	.775
You check the amount of GST in the bill paid by you on a visit to QSR.	1.000	.599
GST has increased the level of inflation in the country.	1.000	.652
GST has increased the cost of dining.	1.000	.764
GST has increased your overall cost of living.	1.000	.796
GST has helped in getting better food from QSRs.	1.000	.793
GST has helped in getting better services from QSRs.	1.000	.855
I am satisfied with the rates decided for goods and services.	1.000	.594
I am satisfied with the dual mode of GST.	1.000	.510
I am satisfied with the implementation of GST.	1.000	.775
Extraction Method: Principal Component Analysis.		

Source: Researcher's Calculations.

Table 7 exposed the amount of variation in the variables used in the study, which can be explained by the set of factors used in the study. According to Zillmer and Vuz (1995) value

should be more than 0.30, and in this table, all the values are more than 0.30.

Table 8: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.417	40.158	40.158	4.417	40.158	40.158	3.095	28.137	28.137
2	2.196	19.967	60.125	2.196	19.967	60.125	2.464	22.403	50.540
3	1.143	10.393	70.518	1.143	10.393	70.518	2.198	19.979	70.518
4	.690	6.270	76.789						
5	.610	5.545	82.333						
6	.560	5.092	87.425						
7	.388	3.524	90.949						
8	.345	3.138	94.087						
9	.270	2.453	96.540						
10	.203	1.849	98.389						
11	.177	1.611	100.000						
Extraction Method: Principal Component Analysis.									

Table 8 explained that Principal Component Analysis (PCA) method was used to obtain the eigenvalues, which portray the variances of the extracted variables. This table also revealed the number of dimensions or factors used in the data. The table plays a considerable role in classifying the elements to identify components. The three components have an

eigenvalue of more than 1; therefore, only these variables will be considered further; Hence, SPSS extracted three components that give a cumulative percentage of 70.518, implying that these three components explain 70.518 percent of the total variation.

Table 9: Rotated Component Matrix^a

	Component		
	1	2	3
You are well aware of the GST system.	.176	.783	-.020
You are well aware of GST rates charged by Non-AC and AC QSRs from their customers.	.195	.858	-.012
You check the amount of GST in the bill paid by you on a visit to QSR.	.298	.713	.046
GST has increased the level of inflation in the country.	-.117	.009	.799
GST has increased the cost of dining.	.135	.019	.864
GST has increased your overall cost of living.	-.052	-.028	.890
GST has helped in getting better food from QSRs.	.880	.138	-.029
GST has helped in getting better services from QSRs.	.904	.193	.026
I am satisfied with the rates decided for goods and services.	.552	.537	.031
I am satisfied with the dual-mode of GST.	.579	.399	-.125
I am satisfied with the implementation of GST.	.820	.319	.012
a. Rotation converged in 4 iterations.			

Source: Researcher's Calculations.

The Rotated Component Matrix is a fundamental matrix that mainly categorizes the observations or statements of the used data set into different components. The matrix also shows which statement is grouped or is lying in which component. Based on Table 9, the eleven parameters used to collect data are segregated into three components. The criteria taken for segregation was that the parameter showing the highest

factor loading for a particular factor would be grouped under that factor. Hence, for the study, five statements are grouped under Component 1, three statements are grouped under Component 2, and also three statements are grouped under Component 3. Further, hypotheses were generated on the basis of three grouped components derived using Principal Component Analysis (Varimax rotation).

Table 10: Factor Formation

Component 1 (Satisfaction Level)	Component 2 (Awareness Level)	Component 3 (Cost of Living)
GST has helped in getting better food from QSRs.	You are well aware of the GST system.	GST has increased the level of inflation in the country.
GST has helped in getting better services from QSRs.	You are well aware of GST rates charged by Non-AC and AC QSRs from their customers.	GST has increased the cost of dining.
I am satisfied with the rates decided for goods and services.	You check the amount of GST in the bill paid by you on a visit to QSR.	GST has increased your overall cost of living.
I am satisfied with the dual-mode of GST.		
I am satisfied with the implementation of GST.		

Source: Researcher's compilation.

Table 11: Hypotheses Summary

Grouping Variable	Test	Factor 1 (p-value)	Factor 2 (p-value)	Factor 3 (p-value)
Gender	Independent t-test	.026*	.598	.675
Food Habits	Independent t-test	.023*	.977	.923
Occupation	Independent t-test	.025*	.816	.514
Education	One way ANOVA	.063	.903	.163
Income	One way ANOVA	.076	.676	.003*

* Statistically significant (Null hypothesis rejected).

Table 11 exposed that at a 5% significance level, the Independent Samples T-test turned out to be significant. Consequently, it can be said that there is a significant difference in the gender-wise, food habits-wise, and occupation-wise perceptions of the respondents towards Factor 1 (satisfaction level of GST). However, there is no significant difference in gender-wise, food habits-wise, and occupation-wise

perceptions of the respondents towards Factor 2 (awareness about GST) and Factor 3 (cost of living). Also, the one-way ANOVA turned out to be significant. Consequently, it can be said that there is a significant difference in the income-wise perception of the diners. There is no significant difference in the education-wise perception of the respondents.

Table 12: Descriptive Statistics

	N	Mean	Std. Deviation
You are well aware of the GST system.	100	3.44	1.39494
You are well aware of GST rates charged by Non-AC and AC QSRs from their customers.	100	3.06	1.30128
You check the amount of GST in the bill paid by you on a visit to QSR.	100	2.45	1.29782
GST has increased the level of inflation in the country.	100	2.80	1.23091
GST has increased the cost of dining.	100	2.65	1.32859
GST has increased your overall cost of living.	100	2.88	1.38739
GST has helped in getting better food from QSRs.	100	3.01	1.24312
GST has helped in getting better services from QSRs.	100	3.04	1.22202
I am satisfied with the rates decided for goods and services.	100	3.17	1.04500
I am satisfied with the dual-mode of GST.	100	3.05	1.30558
I am satisfied with the implementation of GST.	100	3.21	1.30496

Source: Researcher's Calculations.

Table 12 illustrates how firmly most of the diners believed that they were aware of GST (3.44); also, a little more than average (3.06) believed to be aware of the GST rates to be charged by the AC and Non-AC QSRs. The majority (2.45) of the people disagreed with checking the amount of GST in the bill they paid. Respondents disagreed that GST has increased the overall cost of living, dining, and level of inflation in the country, having a mean score of 2.88, 2.65, and 2.80, respectively. Diners' felt that the quality of goods (3.01) and services (3.04) after the implementation of GST has improved. They also felt satisfied with the rates decided for goods and services, the dual-mode of GST, and the implementation of GST by GoI, with mean scores of 3.17, 3.05, and 3.21, respectively.

Managerial Implications

The study's findings have profound implications for restaurant operators, diners, the government, and researchers in the sector. Since the implementation of the GST, government revenues have been rising; diners are paying less compared to the previous tax regime; owners are availing the benefit of input tax credit and consequently are left with higher working capital than before. The GST has brought about positive changes in consumer opinion of restaurant pricing practices. Although more than half of the diners are

aware of the basic concept of GST and rates charged by the restaurants, there is much scope to increase the awareness level of diners further. Restaurant managers can be more comfortable answering customers' questions about food pricing policies and providing explanations. This study can help state regulatory authorities and policymakers to test the current framework, better understand the variables, and provide the sector with the necessary support. The study can serve as a foundation for developing restaurant strategy in the area and as a guide for other scholars interested in this topic.

Limitations of the Study

As no study is there without limitation, so does this. Approximately five years have passed away since the execution of GST in India. However, still, there are only a few studies conducted to analyze the impact of GST on various sectors and industries of the Indian economy. The same is the case with the restaurant industry. As the relevant literature was not abundant, there is a possibility that some essential dimensions may be left untapped in the present study. Also, time and money constraints were present, as the researchers conducted this study independently. By treating all restaurants similarly, this study could pinpoint certain crucial elements of consumer perception. Even yet, there are

several variations in terms of geography, consumer base, and revenue. Results are therefore restricted to a small number of case units or restaurants operating in similar conditions. In other words, because GST is applied uniformly across India, generalization of results is possible only to an extent. Nevertheless, this is only a preliminary investigation in the field. It may provide additional research opportunities and a better understanding of the goal.

CONCLUSION

The execution of GST is considered a landmark decision and dream reform of GOI in transforming the country into a strong economy capable of fulfilling the needs and desires of its people by taking into its ambit almost all sectors. In India, one of the sectors with the quickest growth is the restaurant sector, catering to the food needs of the people and generating income and employment in the country. The four-tier GST rates help tax luxury products at higher rates (Ramkumar, 2018). While small restaurants enjoy the benefits of lower tax slabs, luxury hotels and restaurants suffer because of the highest tax slab of 28 percent (Panwar & Patra, 2019). The present study attempted to assess the impact of GST on different aspects of the restaurant industry, particularly on Quick Service Restaurants operating in Delhi NCR from the viewpoint of its customers (diners). The study results explain that the country's people are aware of the GST, and they do not find GST to be responsible for the increase in the cost of living, dining, and inflation in the country. In the post-GST period, diners pay less to the restaurants than in the pre-GST period (Chauhan, 2019). Finally, the consumers are free from the headache of calculating different taxes and levies. Now, they have to pay taxes at flat rates, which are approximately 10 percent more economical than before (Kumar et al., 2019). The present tax system has helped bring about transparency in the system and hence has resulted in better-quality food and services by the QSRs in the country.

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