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GST Reforms in India: An Analytical Review of Policy Changes and Digital Transformation Process

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Abstract

The Goods and Services Tax (GST) in India, introduced in 2017, marked a paradigm shift in indirect taxation by subsuming multiple taxes into a unified framework. Over time, the GST system has undergone significant reforms aimed at simplifying tax structures, improving compliance, leveraging digital technologies, and enhancing economic efficiency. The recent phase of reforms, often termed "GST 2.0," reflects a transformative approach focused on rate rationalisation, digitalisation, and ease of doing business. This review paper critically examines recent GST reforms in India, emphasizing policy changes, technological advancements, and evolving compliance dynamics. It analyses the implications of slab restructuring, e-invoicing, invoice matching, input tax credit (ITC) reforms, and digital governance tools. The study also explores the impact of GST reforms on businesses, government revenues, and taxpayers. The paper concludes with insights into challenges, future directions, and policy recommendations.

Keywords: GST reforms, digital taxation, compliance dynamics, input tax credit, e-invoicing & tax policy.

1. Introduction

India's indirect tax system underwent a historic transformation with the introduction of GST on July 1, 2017. Designed as a destination-based tax, GST replaced a complex web of central and state taxes such as excise duty, service tax, and VAT. The reform aimed to create a unified national market, reduce cascading taxes, and improve transparency [1]. However, the initial GST framework faced several challenges, including complex rate structures, compliance burdens, technological glitches, and ambiguity in input tax credit mechanisms. Over time, the government, through the GST Council, introduced iterative reforms to address these issues. The most significant recent development is the introduction of **GST 2.0 reforms in 2025**, which simplified the tax structure, enhanced digital compliance mechanisms, and streamlined processes. These reforms are widely considered a turning point in India's taxation landscape [2].

2. Evolution of GST Reforms in India

2.1 **Early Phase (2017–2020)**

The initial GST system consisted of multiple tax slabs—0%, 5%, 12%, 18%, and 28%—which created classification disputes and compliance complexity. Businesses struggled with frequent changes in rules and filing requirements.

2.2 Stabilisation Phase (2020–2023)

During this period, the government focused on:

1. Strengthening IT infrastructure (GSTN)
2. Introducing e-invoicing
3. Improving return filing systems
4. Enhancing anti-evasion mechanisms

2.3 Reform Acceleration Phase (2024–2026)

The latest phase includes structural reforms under GST 2.0, focusing on simplification, digitisation, and compliance efficiency [3].

3. Key Policy Changes in Recent GST Reforms

3.1 **GST 2.0 and Rate Rationalisation**

One of the most transformative changes is the rationalisation of GST rates. The GST Council introduced a simplified tax structure with two primary slabs:

1. 5% (essential goods)

2. 18% (standard goods and services)
3. 40% (luxury/sin goods)

This reform eliminated the 12% and 28% slabs, reducing classification disputes and simplifying compliance. The reform aimed to:

4. Reduce tax ambiguity
5. Boost consumption
6. Enhance ease of doing business

Additionally, essential goods became cheaper, while luxury goods faced higher taxation (Table 1).

Table 1: Comparison of Old vs New GST Structure

Feature	Pre-2025 GST	Post-2025 GST (GST 2.0
Number of slabs	5 main slabs	2 main slabs
Rates	0%, 5%, 12%, 18%, 28%	0%, 5%, 18%, 40%
Complexity	High	Low
Classification disputes	Frequent	Reduced
Compliance burden	High	Moderate

3.2 Input Tax Credit (ITC) Reforms

Recent amendments introduced stricter rules for claiming ITC:

1. ITC allowed only for accepted invoices in GSTR-2B
2. Rejected invoices not eligible for credit
3. Alignment of legal provisions with GST portal systems. These changes aim to:
4. Reduce fraud
5. Improve transparency
6. Ensure accurate tax reporting

3.3 E-Invoicing and E-Way Bill Enhancements

The government expanded e-invoicing requirements:

1. Mandatory reporting within 30 days for businesses with turnover above ₹10 crore (cleartax)
2. Restrictions on backdated e-way billsEnhanced tracking of goods movement. These measures strengthen compliance and reduce tax evasion.

3.4 Faster Refunds and Registration

Recent GST Council decisions include:

1. Registration within 3 days for low-risk businesses
2. Refund processing within 7 days. These reforms significantly improve liquidity for businesses, especially exporters and MSMEs [4].

4. Digital Transformation in GST

4.1 **GSTN and Technological Infrastructure**

The GST Network (GSTN) serves as the backbone of GST implementation. Over time, it has evolved into a robust digital ecosystem supporting:

1. Return filing
2. Invoice matching
3. Tax payments
4. Analytics and compliance tracking

4.2 Automation and Pre-filled Returns

The introduction of pre-filled GST returns is a major step toward reducing compliance burden. These returns:

1. Auto-populate data from invoices
2. Reduce manual errors
3. Improve accuracy

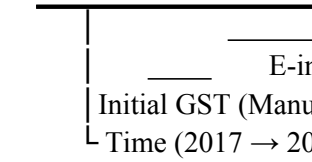
4.3 Invoice Matching and Data Analytics

Advanced data analytics tools are now used to:

1. Detect tax evasion
2. Identify mismatches in ITC claims
3. Monitor compliance behaviour (Figure1)

Figure 1: GST Digital Compliance Evolution (Conceptual)

Compliance Efficiency



4.4 Integration with Business Systems

GST reforms require businesses to integrate ERP systems with GST portals. This has led to:

1. Real-time tax reporting
2. Automated reconciliation
3. Improved audit trails [5]

5. Compliance Dynamics

5.1 **Shift from Reactive to Proactive Compliance**

GST compliance has evolved from manual filing to system-driven compliance. Businesses must now:

1. Ensure real-time reporting
2. Maintain digital records
3. Monitor ITC eligibility continuously

5.2 Impact on MSMEs

GST reforms provide several benefits for MSMEs:

1. Simplified registration
2. Reduced tax rates on essentials
3. Faster refunds

However, challenges remain:

4. Cost of digital adoption
5. Need for technical expertise

5.3 Anti-Evasion Measures

The government has strengthened enforcement through:

1. Data analytics
2. E-invoicing
3. Cross-verification of transactions [6]

6. Economic Impact of GST Reforms

6.1 **Impact on Consumers**

1. Lower prices for essential goods
2. Increased affordability
3. Improved transparency

6.2 Impact on Businesses

1. Reduced compliance burden
2. Better cash flow due to faster refunds
3. Simplified tax planning

6.3 Impact on Government Revenue

While rate cuts may reduce short-term revenue, improved compliance and reduced evasion are expected to enhance long-term collections [7].

7. Challenges in GST Reforms

Despite significant progress, several challenges persist:

7.1 Technological Issues

1. Portal glitches
2. System integration challenges

7.2 Compliance Burden

1. Frequent changes in rules
2. Complexity for small businesses

7.3 Policy Gaps

1. Exclusion of petroleum products
2. Classification disputes (though reduced)

8. Future Outlook

Future GST reforms may focus on:

1. Inclusion of petroleum products
2. Further simplification of returns
3. Expansion of AI-driven compliance systems
4. Greater integration with global tax systems

9. Literature Review

The Goods and Services Tax (GST) has attracted extensive academic and policy-oriented research since its implementation in India in 2017. Scholars,

economists, and policymakers have examined GST from multiple perspectives, including tax efficiency, economic growth, federal governance, compliance behavior, and technological transformation

Early literature primarily focused on the anticipated benefits of GST as a unified indirect tax system. Studies emphasized that GST would reduce cascading effects of taxation, enhance tax compliance, and promote a common national market. Researchers argued that by replacing multiple indirect taxes, GST would simplify the tax structure and improve economic efficiency

However, post-implementation studies revealed several challenges. Empirical analyses highlighted issues such as compliance burden, technological glitches in the GST Network (GSTN), and frequent policy changes. Scholars noted that the multiplicity of tax slabs created classification disputes and increased administrative complexity

Recent literature (2022–2026) reflects a shift in focus toward **GST reforms and digital transformation**. Researchers have increasingly examined:

1. The role of e-invoicing in reducing tax evasion
2. The impact of data analytics on compliance enforcement
3. The effectiveness of input tax credit (ITC) restrictions
4. The implications of rate rationalisation under GST 2.0

Several studies suggest that digitalisation has significantly improved compliance levels. The introduction of automated systems, pre-filled returns, and invoice matching has reduced human intervention and enhanced transparency. At the same time, critical perspectives highlight that increased automation may disproportionately affect small businesses lacking digital infrastructure. Thus, the literature presents a balanced view of GST reforms as both an opportunity and a challenge.

10. Theoretical Framework

10.1 **Tax Efficiency Theory**

Tax efficiency theory posits that an ideal tax system should minimize distortions in economic behavior while maximizing revenue collection. GST aligns with this theory by:

1. Eliminating cascading taxes

2. Promoting neutrality across sectors
3. Encouraging formalization of the economy

Recent reforms, particularly rate rationalisation, further enhance efficiency by reducing classification ambiguity.

10.2 Compliance Theory

Compliance theory distinguishes between:

1. **Voluntary compliance** (driven by trust and simplicity)
2. **Enforced compliance** (driven by penalties

and monitoring) GST reforms increasingly integrate both approaches:

1. Simplified returns → encourage voluntary compliance
2. Data analytics and e-invoicing → strengthen enforcement

10.3 Digital Governance Framework

GST represents a major case of digital governance in India. The framework includes:

1. Real-time data reporting
2. Automated verification systems
2. Integration with financial technologies. The shift toward digital governance has transformed taxation into a data-driven ecosystem [12].

11. Comparative Analysis: GST Reforms vs Global VAT Systems

India's GST system shares similarities with Value Added Tax (VAT) systems used globally, but also exhibits unique features (Table 2).

Table 2: Comparison of India GST with Global VAT Systems

Feature	**India GST**	**European Union VAT**	**Australia GST**
Structure	Dual (CGST + SGST)	Harmonized VAT	Single GST
Tax Slabs	Multiple (now simplified	Mostly single/dual	Single (10%)
Digitalization	Highly advanced	Moderate	Advanced
Compliance Tools	E-invoicing, AI analytic	Limited e-invoicing	Digital reportin
Federal Complexit	High	Moderate	Low

India stands out for its **advanced digital compliance systems**, particularly e-invoicing and invoice matching, which are more sophisticated than many global counterparts.

12. Deep Dive into Digital Transformation

12.1 **E-Invoicing Ecosystem**

E-invoicing is one of the most transformative GST reforms. Under this system:

1. Businesses generate invoices through standardized formats
2. Invoices are authenticated via Invoice Registration Portal (IRP)
3. Data is automatically transmitted to GST returns This reduces:
4. Fake invoicing
5. Manual errors
6. Compliance discrepancies (Figure 2)

Figure 2: Growth of E-Invoicing Adoption (Conceptual)

Number of Registered Businesses
_____Large + Medium + Small Enterprises
_____ Medium Enterprises Added
_____ Large Enterprises Only
Time (2019 → 2026)

12.2 Artificial Intelligence and Data Analytics

The GST system increasingly uses AI-driven analytics to:

1. Detect anomalies in tax filings
2. Identify fake input tax credit claims
3. Monitor high-risk taxpayers

This has shifted tax administration from **reactive auditing to predictive enforcement**.

12.3 Pre-filled Returns and Automation

Pre-filled returns represent a significant leap in compliance simplification. These

returns:

1. Use data from e-invoices and GST filings
2. Reduce manual entry requirements
3. Improve filing accuracy [13]

13. Input Tax Credit (ITC): A Critical Analysis

ITC is the backbone of GST, ensuring that taxes are levied only on value addition.

13.1 Evolution of ITC Rules

Initially, ITC rules were relatively flexible. However, due to misuse and fraud, the government introduced stricter provisions:

1. Mandatory invoice matching
2. Restrictions on provisional ITC
3. Linking ITC eligibility to supplier compliance (Table 3)

Table 3: Evolution of ITC Mechanism

Phase	ITC Rules	Issues	Reforms Introduced
2017–201	Flexible ITC	Fake claims	Initial restrictions
2020–202	Partial matching	Complexity	GSTR-2B introduced
2024–202	Strict matching	Compliance burden	Full automation

13.2 **Impact of ITC Reforms Positive impacts:**

1. Reduced fraud
2. Improved revenue collection
3. Greater transparency

Negative impacts:

1. Increased compliance burden
2. Dependency on supplier behavior
3. Working capital constraints [14]

2. Sector-Wise Impact of GST Reforms

2.1 Manufacturing Sector

GST reforms have significantly benefited the manufacturing sector by:

1. Eliminating cascading taxes
2. Reducing logistics costs
3. Simplifying interstate trade

However, compliance requirements remain complex for smaller manufacturers.

2.2 Services Sector

The services sector has benefited from:

1. Uniform tax rates
2. Simplified tax structure But challenges include:
1. Place-of-supply rules
2. Frequent policy changes

1.2 MSME Sector

MSMEs are the most affected by GST reforms.

Benefits:

1. Simplified registration
2. Composition scheme
3. Faster refunds

Challenges:

4. Digital compliance costs
5. Limited technical expertise [15] (Figure 3)

Figure 3: Sectoral Impact of GST Reforms (Conceptual)

Impact Level

Manufacturing ——————— High Positive

Services ——————— Moderate Positive

MSMEs —— Mixed Impact

2. Compliance Dynamics in the Digital Era

2.1 Real-Time Compliance

GST reforms have transformed compliance into a real-time process:

1. Continuous invoice reporting

2. Automated reconciliation
3. Instant validation

2.2 Behavioral Shift in Taxpayers

Taxpayers are transitioning from:

1. Manual record-keeping → Digital systems
2. Reactive filing → Proactive compliance

2.3 Role of Intermediaries

Tax professionals, consultants, and software providers play a critical role in:

1. Ensuring compliance
2. Providing advisory services
3. Integrating ERP systems [16]

3. Administrative Reforms and Governance

3.1 Role of GST Council

The GST Council has been instrumental in:

1. Policy formulation
2. Rate rationalisation
3. Conflict resolution between states

3.2 Cooperative Federalism

GST represents a unique model of cooperative federalism, where:

1. Both central and state governments share tax powers
2. Decisions are made collectively [17]

4. Emerging Challenges in GST 2.0

Despite improvements, several challenges persist:

4.1 Over-Digitalisation

Excessive reliance on digital systems may disadvantage small businesses.

4.2 Compliance Fatigue

Frequent updates and rule changes can overwhelm taxpayers.

4.3 Data Privacy Concerns

Large-scale data collection raises concerns about security and privacy [18].

5. GST Revenue Trends and Performance Analysis

Since its implementation in 2017, GST revenue collection has shown a steady upward trajectory, reflecting improvements in compliance, economic recovery post-pandemic, and policy refinements. In recent years (2023–2026), GST collections have consistently crossed significant thresholds, indicating the strengthening of the tax base and enhanced administrative efficiency. Monthly collections frequently exceed ₹1.5 lakh crore, demonstrating the maturity of the GST system (Table 4) [19].

Table 4: GST Revenue Trends in India (2017–2026, Approximate Data)

Year	Average Monthly Collection (₹ lakh crore	Growth Rat (%)	Key Reform Drivers
2017–18	0.90	—	Initial implementation
2018–19	0.98	8.9	System stabilisation
2019–20	1.02	4.1	Compliance improvements
2020–21	0.95	-6.8	Pandemic impact
2021–22	1.23	29.5	Economic recovery
2022–23	1.49	21.1	E-invoicing expansion
2023–24	1.65	10.7	Data analytics enforcement
2024–25	1.78	7.8	ITC reforms
2025–26	1.92	7.9	GST 2.0 reforms

6. **Tax Buoyancy and Efficiency Analysis**

Tax buoyancy measures how responsive tax revenue is to economic growth. A buoyancy greater than 1 indicates efficient tax collection (Table 5).

Table 5: GST Tax Buoyancy Estimates

Year	GDP Growth (%)	GST Growth (%)	Buoyancy
2018–19	6.8	8.9	1.31

2019–20	4.2	4.1	0.98
2020–21	-6.6	-6.8	1.03
2021–22	8.9	29.5	3.31
2022–23	7.2	21.1	2.93
2023–24	6.5	10.7	1.64
2024–25	6.7	7.8	1.16

Interpretation:

1. High buoyancy in recent years indicates improved compliance and enforcement.
2. GST reforms, especially digital tracking, have contributed significantly to revenue efficiency.

7.Compliance Ratio and Filing Trends

Compliance is a critical indicator of GST effectiveness. The filing ratio has improved significantly due to digital reforms (Table 6)

Table 6: GST Return Filing Compliance Trends

Year	Registered Taxpayers (millionn)	Filing Ratio (%)	Key Drivers
2017–18	10.5	65	Initial challenges
2018–19	11.8	70	System improvements
2019–20	12.5	74	Awareness increase
2020–21	13.2	72	Pandemic disruption
2021–22	13.8	78	Digital push
2022–23	14.5	82	E-invoicing
2023–24	15.2	85	Analytics enforcement
2024–25	16.0	88	ITC restrictions
2025–26	16.8	91	Automation & pre-filled returns

7. Impact of Digitalisation on Compliance

Digital transformation has played a crucial role in improving GST

compliance. The integration of e-invoicing, AI-based analytics, and automated returns has reduced human intervention and increased accuracy.

Key Outcomes:

1. Reduction in fake invoicing cases
2. Increased transparency in transactions
3. Faster detection of tax evasion
4. Improved audit efficiency [22-23]

8. Econometric Interpretation of GST Reforms

To understand the impact of GST reforms quantitatively, a conceptual econometric model can be used.

Model Specification:

GST Revenue (GSTR) = f (GDP Growth, Compliance Rate, Digital Adoption, Policy Reforms)

Equation (Conceptual Form):

$GSTR = \beta0 + \beta1(GDP) + \beta2(Compliance) + \beta3(Digitalisation) + \beta4(Reforms) + \varepsilon$

Interpretation:

- **β1 (GDP Growth):** Positive relationship with GST revenue
- **β2 (Compliance):** Strong positive impact
- **β3 (Digitalisation):** Significant improvement in efficiency
- **β4 (Reforms):** Structural impact on long-term growth [24]

9. Cost of Compliance Analysis

While GST reforms improve efficiency, they also impose compliance costs (Table 7).

Table 7: Compliance Cost Components

Component	Large Firm	MSMEs
Software integration	Moderate	High
Professional fees	Moderate	High
Training costs	Low	High
Time spent on filing	Reduced	Moderat

Key Insight:

- Large firms benefit from economies of scale

- MSMEs face relatively higher compliance costs

10. Sectoral Contribution to GST Revenue

Different sectors contribute unevenly to GST revenue (Table 8).

Table 8: Sector-wise GST Contribution (Approximate)

Sector		Contribution (%
Manufacturing		40
Services		35
Trade		20
Others		5

11. Impact on Inflation and Prices

GST reforms have influenced price levels in different ways:

Short-Term Effects:

- Price fluctuations due to rate changes
- Adjustment costs for businesses

Long-Term Effects:

- Reduction in cascading taxes
- Stabilisation of prices
- Improved supply chain efficiency [25]

12. Interstate Trade and Logistics Efficiency

GST has significantly improved interstate trade by:

- Eliminating check posts
- Reducing transportation time
- Streamlining logistics

13. GST and Formalisation of Economy

GST has accelerated the formalisation of the Indian economy by:

- Encouraging digital transactions
- Linking businesses through ITC chain Increasing tax base

- Risk Analysis in GST System

Key Risks:

- Cybersecurity threats

- Data breaches
- Over-dependence on technology
- System failures

Table 9: Sectoral Impact Summary

Sector	Positive Impact	Negative Impact	Overall Effect
Manufacturing	Cost reduction, efficiency	Compliance complexity	Highly positive
MSMEs	Market expansion	High compliance cost	Mixed
E-commerce	Transparency, automation	Regulatory burden	Moderately positiv
Real Estate	Simplification	Limited ITC	Mixed
Exports	Faster refunds	Procedural issues	Positive

Table 10: Illustrative State-wise GST Performance

State Category	Characteristics	GST Performanc
Industrialized States	Strong manufacturing base	High revenue
Service-Oriented State	IT and services dominance	Moderate to high
Developing States	Agriculture-based economy	Moderate
Special Category State	Geographic constraints	Lower revenue

- **Critical Evaluation of GST Reforms**

GST reforms have achieved notable success, but a critical evaluation reveals both strengths and limitations.

Strengths:

- Unified national tax system
- Improved compliance and transparency
- Strong digital infrastructure
- Increased revenue efficiency

Limitations:

- High compliance burden for MSMEs
- Technological challenges
- Policy complexity in certain sectors
- Incomplete tax coverage [26]

• Integrated Conclusion

The Goods and Services Tax represents one of the most significant fiscal reforms in India's economic history. Since its introduction in 2017, GST has evolved from a complex and often challenging system into a more streamlined, digitally driven framework.

Recent reforms under GST 2.0 have played a crucial role in this transformation. The rationalisation of tax rates, strengthening of input tax credit mechanisms, and expansion of digital compliance tools have significantly improved the efficiency and transparency of the tax system. The integration of e-invoicing, data analytics, and automation has enabled real-time monitoring and enhanced enforcement capabilities.

The analysis presented in this paper demonstrates that GST reforms have led to:

- Sustained growth in tax revenues
- Improved compliance rates
- Increased formalisation of the economy
- Enhanced ease of doing business

However, the benefits of GST reforms are not uniformly distributed. Large enterprises and digitally advanced sectors have gained significantly, while MSMEs continue to face challenges related to compliance costs and technological adaptation. Additionally, issues such as policy complexity, exclusion of certain sectors, and data privacy concerns require ongoing attention. The future of GST lies in achieving a balance between efficiency and inclusivity. Policymakers must ensure that reforms not only enhance revenue and compliance but also support small businesses and promote equitable growth. The transition toward GST 3.0, characterized by full digital integration and AI-driven governance, offers promising opportunities for further improvement. In conclusion, GST reforms in India represent a dynamic and

evolving process. While significant progress has been made, continuous policy innovation, stakeholder engagement, and technological advancement will be essential to realise the full potential of GST as a modern, efficient, and inclusive tax system [27].

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