



# Goods and Services Tax in India: A Systematic Literature Review and Future Research Agenda

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**Abstract:** In recent years, India, one of the world's largest economies, has experienced the most significant tax reforms with the introduction of the Goods and Services Tax (GST). Since its implementation, the research on this indirect tax has been evolving over time. This paper aims to provide a systematic review of GST-related research since its inception and to identify potential avenues for the future research. For ensuring a rigorous and transparent review process, the PRISMA protocol was employed to scientifically scrutinize articles from the initial pool of 389 research studies retrieved from the Scopus database. Following the screening process 61 articles were retained for further analysis. A comprehensive descriptive analysis was performed to examine publication trends, journal-wise distribution and citation analysis to understand the profile of GST research. This was followed by the application of the Theory-Context-Method (TCM) framework to explore developments in GST research. The results of the study show that GST research in India is characterized by limited theoretical underpinning, restricted sectoral and geographical coverage and predominance of descriptive analyses. This points out the need to extend the contextual coverage and develop more advanced methodological approaches. Additionally, the review offers important implications for policymakers by identifying key research gaps from GST related areas and proposes multiple future research agendas. Furthermore, this study is one of the first reviews of GST in India and makes a significant contribution to the literature on indirect taxation both at national and international levels.

**Keywords:** Public finance, taxation, fiscal policy, economic policy, indirect taxes, goods and services tax, tax administration, literature reviews, research methods, India.

**JEL Codes:** H21; H25; H26; H30; H71.

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# *Impuesto sobre bienes y servicios en la India: una revisión sistemática de la literatura y una agenda de investigación futura*

## **Resumen**

En los últimos años, la India, una de las economías más grandes del mundo, ha experimentado una de las reformas tributarias más significativas con la introducción del impuesto sobre bienes y servicios (GST). Desde su implementación, la investigación sobre este impuesto indirecto ha evolucionado de manera progresiva. El objetivo de este artículo es revisar sistemáticamente la investigación existente en el área del GST desde su introducción e identificar posibles líneas para futuras investigaciones. A fin de garantizar un proceso de revisión riguroso y transparente, se empleó el protocolo PRISMA para examinar de manera científica un conjunto inicial de 389 estudios de investigación recuperados de la base de datos Scopus. Tras el proceso de selección, se retuvieron 61 artículos para su análisis posterior. Se llevó a cabo un análisis descriptivo exhaustivo para examinar las tendencias de publicación, la distribución por revistas y el análisis de citaciones, con el fin de comprender el perfil de la investigación sobre el GST. Posteriormente, se aplicó el marco teoría-contexto-método (TCM) para explorar los desarrollos en la investigación relacionada con el GST. Los resultados del estudio muestran que la investigación sobre el GST en la India se caracteriza por una limitada base teórica, una cobertura sectorial y geográfica restringida y un predominio de análisis descriptivos. Esto pone de manifiesto la necesidad de ampliar la cobertura contextual y desarrollar enfoques metodológicos más avanzados. Además, la revisión ofrece importantes implicaciones para los responsables de la formulación de políticas al identificar vacíos clave en la investigación relacionada con el GST y propone múltiples agendas para futuras investigaciones. Asimismo, este estudio representa una de las primeras revisiones sistemáticas en el ámbito del GST en la India y realiza una contribución significativa a la literatura sobre tributación indirecta tanto a nivel nacional como internacional.

**Palabras clave:** finanzas públicas, tributación, política fiscal, política económica, impuestos indirectos, impuesto sobre bienes y servicios, administración tributaria, revisiones de la literatura, métodos de investigación, India.

## INTRODUCTION

India's tax system underwent significant reform with the introduction of the Goods and Services Tax (GST) on 1 July 2017. The aim was to benefit businesses in both the organized and unorganized sectors, as well as enhance the overall economy (Maheshwari & Mani, 2022). GST was first adopted in the year 1954 by France. Since then, several countries around the world have adopted and implemented GST law in order to improve the efficiency of their taxation system (Garg et al., 2023). GST, a form of value-added tax, is considered India's biggest tax reform in many decades (Kir, 2021). It is worth noting that no emerging economy or country as large and diverse as India has previously implemented such an indirect tax system (Majumder et al., 2021b). GST is a consumption-based and multistage tax, after its introduction has subsumed several multiple indirect taxes namely octroi duty, service tax, central excise duty, entertainment tax and many more. This is done with the intention of providing countries with an indirect tax system that offers a new dimension

in the form of uniformity in tax law with the aim of fostering the nation's economic growth of (Debnath, 2019). Subsequently, there has been an upward growth in GST revenue performance across all the regions, States and Union territories of the country (Haldankar & Patkar, 2024). Furthermore, the gross tax revenue collection of the country has been showing an upward trajectory with a good amount of reliance on indirect tax collection which has been primary driven by GST (Pandey & Jacob, 2024). For the FY 2023-24 the gross GST collection has been around Rs. 20.18 trillion (USD 246.10 billion approx.) (Govt. of India, Ministry of Finance, 2024). Additionally, GST tax revenue collection has reached a new height, with the highest collection of Rs. 2.10 trillion (USD 25.59 billion approx.) for April 2024 which is reflecting a year-on-year growth of around 12.4 percent and demonstrating robust economic growth (Aulakh, 2024). GST law in India has been making a notable contribution to the country's development, yet it remains in the initial stages and is constantly adapting. Particularly the research on GST in India has been evol-

ving and researchers are continuously contributing to this domain (Dey, 2021). Therefore, it is essential to review this body of research to gain a deeper and more comprehensive understanding on which to build a strong foundation for future research directions.

To the best of the authors' knowledge, and based on a research search in the Scopus database, only two high-quality review articles on the subject of GST in India have been identified. The first one is by Guna and Anuradha (2021), who focused on GST papers related to the implications of GST for MSMEs in India and abroad. The databased they used were Research Gate, Google Scholar and the Directory of Open Access Journals (DOAJ), and the papers were extracted up to 2020. The authors have adopted review guidelines outlined by Gough (2007) as presented in his work from 2007. Second review is by Maheshwari and Mani (2023) which focused on understating the impact of GST on various sectors of Indian economy. They have made used of high-quality papers from print and online source and highlighted the impact of GST on 14 sectors of the Indian economy. Both of the above review articles are focus on specific aspects of GST's impact. However, there is a notable gap in the literature: a lack of a comprehensive review synthesizing the overall research and progress in the field of GST in India. This would provide future researchers with a clearer direction. Additionally, Dhar and

Khandelwal (2020) in their bibliometric analysis of GST also mentioned that there is a need of systematic literature review in GST research.

Thus, the purpose of this review is to address this gap. In particular, we have attempted to answer important research questions, such as: What progress has been made in the area of goods and services tax in India since its implementation, and what research has been undertaken? What are the future research directions for GST research in India? To answer these questions, we used Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol for scrutinizing the articles, and we adopted the Theories, Context and Method (TCM) framework for the systematic literature review process. The literature review was conducted using the Scopus database, and the review makes the following significant contributions: Firstly, this will be the first comprehensive review paper on GST in India, filling a gap in the literature and making a significant contribution to the existing body of knowledge. Secondly, this will be the first systematic review of GST in India to incorporate the PRISMA and TCM frameworks. Thirdly, this research will identify important future research avenues. Therefore, this study will greatly strengthen the overall literature on indirect taxation at the national and global levels.

The structure of the review is as follows: The article follows a well-organized structure consisting of seven distinct sections. In the first section, 'Introduction', we explore the background to the study, providing essential context and outlining the need, significance and contribution of our review. The second section, 'Methodology', describes how we used the PRISMA protocol to identify the pertinent literature by applying inclusion and exclusion criteria and screening. The third section, 'Descriptive Analysis of the Literature', provides a thorough explanation of publication trends, the distribution of publications by journal and the number of citations. The fourth section, 'TCM Framework', has been adopted for the purpose of reviewing the theories, contexts and methods used. The fifth section, 'Future Research Directions', explores potential avenues for future research direction. The sixth section presents a detailed discussion about the findings, key patterns, contradictions, theoretical gaps and international comparisons. In the final section, 'Implication, Limitations and Conclusion', we summarize the overall review output and conclude our study by discussing the implications and limitations.

## RESEARCH METHODOLOGY

In this study, we adopted a Systematic Literature Review (SLR) approach. SLRs are structured, methodologically robust approaches used to address

specific research questions by systematically identifying, selecting, and critically evaluating relevant studies included in literature review. Additionally, SLRs are considered original research as they use transparent and reproducible methods to summarize existing evidence and generate new insights (Rother, 2007). Furthermore, for the current research on GST in India, the SLR approach is appropriate, as research on GST has been expanding considerably since its implementation (Dey, 2021) and a systematic literature review can provide a significant number of new insights.

Accordingly, the study follows PRISMA protocol for conducting systematic review of literature as recommended by Moher et al. (2020) with the objective to assist researchers for enhancing the reporting of systematic reviews and meta-analyses.

The first step of the PRISMA process is identification. This involves creating a keyword string comprising search terms of "Goods and services tax" OR "GST", and India was employed using Boolean operators (TITLE-ABS-KEY ("Goods and service\* tax") OR TITLE-ABS-KEY ("GST") AND TITLE-ABS-KEY ("India")) AND PUBYEAR > 2016 AND PUBYEAR < 2025. The keyword search was carried out in title, abstract and keyword section of the article. This search was conducted in the Scopus database for the period from 2017 to March 2024. The start year was chosen

as 2017, when GST was implemented in India. Additionally, the search was confined to the Scopus database because this database indexes good-quality peer-reviewed research articles (Bhatia et al., 2021). A total of 389 articles were obtained at this stage. Furthermore, during the identification stage, the search was restricted to articles published in the English language across all subject areas. At this stage, the number of articles was reduced to 308.

The next step involved a detailed screening of these articles to eliminate those not focusing on Goods and Service Tax in India, resulting in the exclusion of 242 articles. During this screening process, the authors followed a qualitative quality assessment to enhance the reliability of the synthesis while excluding these articles. Empirical studies were particularly examined based

on the clarity of their research objectives, the adequacy of their research design, the appropriateness of their data sources, and the consistency between their analytical methods and conclusions. Conceptual and policy-related papers were assessed in terms of their relevance, theoretical clarity, and consistency of arguments. Research articles that were insufficiently relevant or clear in their methodology were eliminated. This quality-oriented selection process enhances the credibility of the review findings and enables meaningful inferences to be drawn from GST literature in India. Furthermore, an additional five articles were excluded as they could not be retrieved. After screening, a final 61 articles were included in the systematic review process. Figure 1 depicts the PRISMA flow diagram with the inclusion and exclusion criteria.

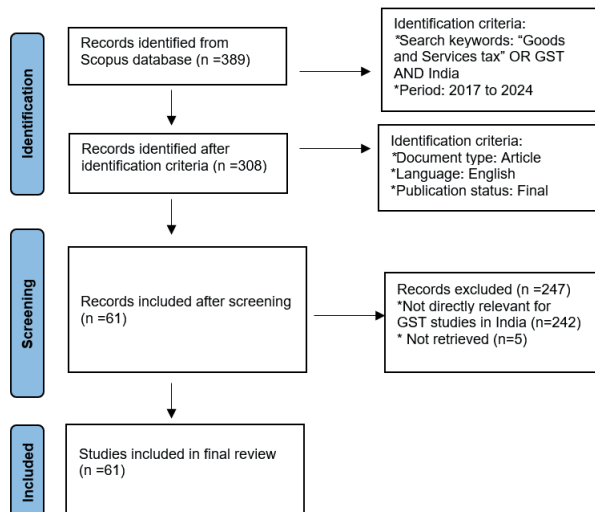


Figure 1. PRISMA protocol for article selection

Source: Made by authors

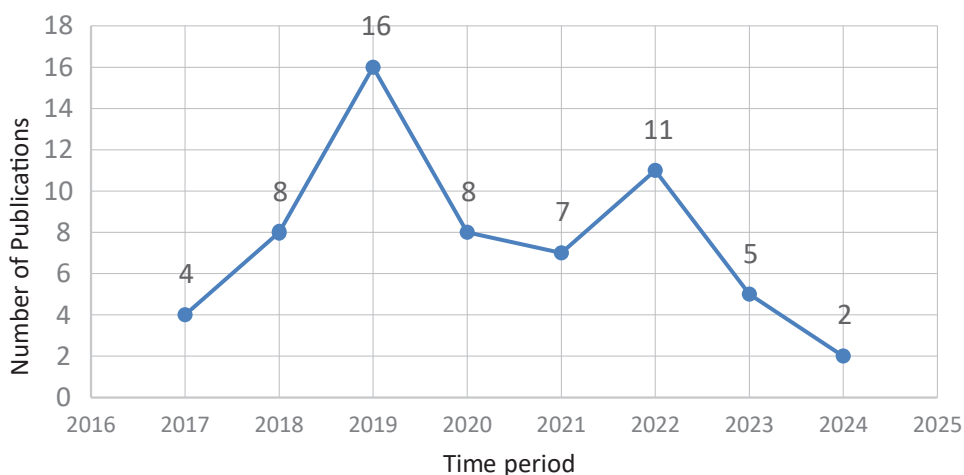
## DESCRIPTIVE ANALYSIS OF THE LITERATURE

This section explores the development of GST in India in terms of publication trends, articles published in various journals, and the number of citations received over the years.

### Publication Trends

Figure 2 shows the progress of the publication of research papers considered for the review study, illustrating the evolution of GST-related research in India since its inception. When GST

was introduced in 2017, four papers were published, indicating moderate academic interest. In 2018, there was notable growth in publications, with eight papers being published. There was further significant growth in 2019, with 16 publications. A gradual decrease in publications occurred in 2020, with eight papers, followed by a slight decline to seven papers in 2021. In 2022, there was good growth with 11 publications. However, publications decreased to five in 2023, followed by a further decline to two up to March 2024.



**Figure 2.** Trend of publications

**Source:** Made by authors

### Wise Distribution of Publications in Journals

Table 1 shows how articles were distributed across the different journals considered for the present review

study. It shows that the Indian Journal of Finance has the highest number of publications, with five articles, followed by the Tobacco Control journal and the International Journal of Innovative Technology and Exploring Engineering,

with three publications each. Four journals — Sustainability, the International Journal of Mechanical Engineering and Technology, the Journal of Advanced Research in Dynamical and Control Systems, and the SCMS Journal of Indian Management — have three

publications each. The remaining journals are represented by one publication each. The compilation also depicts the publication of articles across a range of disciplines, such as finance, behavioral finance, economics, management and entrepreneurship.

**Table 1.** Journal Name, and Number of Publications

Journal Name	No. of Articles	Articles
Indian Journal of Finance	5	(Shokeen et al., 2017) (Sharma and Kumar, 2017) (Nayyar and Singh, 2018) (Shukla and Singh, 2018) (Muthukamu and Amudha, 2020)
Tobacco Control	3	(Goodchild et al., 2017) (John et al., 2019) (John and Dauchy, 2021)
International Journal of Innovative Technology and Exploring Engineering	3	(Shanti and Murty, 2019) (Uppal et al., 2019) (Beemabai and Krishnakumar, 2019)
Sustainability	2	(Bhalla et al., 2022) (Bhalla et al., 2022)
International Journal of Mechanical Engineering and Technology	2	(Rengamani, 2018) (Ashok and Kumar, 2018)
Journal of Advanced Research in Dynamical and Control Systems	2	(Rao and Kishore Babu, 2018) (Kumar and Kishore Babu, 2018)
SCMS Journal of Indian Management	2	(Ganesh, 2019) (Thumma et al., 2020).
Economic and political weekly	1	(Chakravarty and Dehejia, 2017)
Systems Research and Behavioural Science	1	(Ojha and Vrat, 2019)
Indian Journal of Public Health Research & Development	1	(Rao and Neeraja, 2018)
Revista ESPACIOS	1	(Srivastava and Bisaria, 2018)
Vikalpa	1	(Shukla and Kumar, 2019)
Journal of Revenue and Pricing Management	1	(Kumar et al., 2019).
International Journal of Economics and Business Administration	1	(Paliwal et al., 2019).
Humanities & Social Sciences Reviews	1	(Tekwani and Raghuvanshi, 2019)
Indian Journal of Fisheries	1	(Salim et al., 2019)
International Journal of Research in Pharmaceutical Sciences	1	(Gautam et al., 2019)
International Journal of Recent Technology and Engineering	1	(Garg and Anand, 2019)
International Journal of Recent Technology and Exploring Engineering	1	(Sandhu and Atwal, 2019)
International Journal of Advanced Science and Technology	1	(Gautam et al., 2019)
International Journal of Supply Chain Management	1	(Gautam et al., 2019).
International Journal of Control and Automation	1	(Prakash et al., 2020).
Indian Economic Review	1	(Mukherjee, 2020)
Journal of Public Affairs	1	(Maheshwari and Mani, 2022)
Entrepreneurship and Sustainability Issues	1	(Kumaraswamy, 2020)
Eurasian Chemical Communications	1	(Roy et al., 2020).
International Journal of Management	1	(Benjamin and Singh, 2020)

Continuation Table 1

International Journal of Business Information Systems	1	(Chowdary et al., 2020)
Economic Change and Restructuring	1	(Mallick, 2021)
Global Journal of Flexible Systems Management	1	(Deshmukh et al., 2022)
SSM-population health	1	(Law et al., 2021)
Universal Journal of Accounting and Finance	1	(Dey, 2021)
Journal of Policy Modeling	1	(Majumder et al., 2021)
Journal of Distribution Science	1	(Naik and Haldankar, 2021)
International Journal of Game Theory	1	(Bhattacharjee and Sarkar, 2021)
Materials Today: Proceedings	1	(Sharma et al., 2022)
Business Perspectives and Research	1	(Dhar and Khandelwal, 2022)
Finance: Theory and Practice	1	(Singhal et al., 2022)
Social Philosophy and Policy	1	(Rajagopalan, 2022)
Journal for ReAttach Therapy and Developmental Diversities	1	(Khalid et al., 2022).
Indian Growth and Development Review	1	(Majumder et al., 2021).
Vision	1	(Basavanagouda and Panduranga, 2022)
SAGE Open	1	(Bhalla et al., 2023)
Cogent Economics & Finance	1	(Thayyib et al., 2023).
World Review of Entrepreneurship, Management and Sustainable Development	1	(Geeta and Mathiraj, 2023).
International Journal of Professional Business Review	1	(Ramkumar et al., 2023)
Research Journal of Textile and Apparel	1	(Pandey et al., 2023)
International Journal of Intelligent Systems and Applications in Engineering	1	(Gayathri and Priya, 2024)
International Journal of Business and Systems Research	1	(Desai et al., 2024).
Total	61	

**Source:** made by authors

## Number of Citations

Table 2 showcases the ten most cited articles in the domain on GST in India, as identified in the present review study. Citation analysis was carried out using the Google Scholar database on June 8, 2024. According to this analysis, the most cited article is the 2018 Nayyar and Singh article published in the Indian Journal of Finance, with 138 citations. Second is the 2021 Mallick article published in the Economic Change and

Restructuring journal, with 47 citations. Third is the 2022 Deshmukh et al. article published in the Global Journal of Flexible Systems Management, with 33 citations. In fourth place is the article by Shokeen et al. (2017), which has been cited 32 times and was also published in the Indian Journal of Finance. Next is the article by John et al. (2019), published in the Tobacco Control journal, with 28 citations. In sixth position is the article by Mukherjee (2020), published in the Indian Economic Review, with

26 citations. The article by Chakravarty and Dehejia (2017) is in seventh place with 25 citations, published in the Economic and Political Weekly. Eighth place goes to the paper by John and Dauchy (2021) with 18 citations from

the Tobacco Control journal. The last two articles, with 16 citations each, are by Shukla and Kumar (2019) in Vikalpa, and by Bhalla et al. (2022) in the Sustainability Journal.

**Table 2.** Ten most cited papers

Article Title	Authors	Journal Name	Citations*
A comprehensive analysis of goods and services tax (GST) in India	(Nayyar and Singh, 2018)	Indian Journal of Finance	138
Do governance quality and ICT infrastructure influence the tax revenue mobilisation? An empirical analysis for India	(Mallick, 2021)	Economic Change and Restructuring	47
Goods and Services Tax (GST) Implementation in India: A SAP-LAP-Twitter Analytic Perspective	(Deshmukh et al., 2022)	Global Journal of Flexible Systems Management	33
Impact of goods and services tax bill on the Indian economy	(Shokeen et al., 2017)	Indian Journal of Finance	32
Estimated impact of the GST on tobacco products in India	(John et al., 2019)	Tobacco Control	28
6. Goods and Services Tax efficiency across Indian States: panel stochastic frontier analysis	(Mukherjee, 2020)	Indian Economic Review	26
Will GST exacerbate regional divergence?	(Chakravarty and Dehejia, 2017)	Economic and political weekly	25
Trends in affordability of tobacco products before and after the transition to GST in India	(John and Dauchy, 2021)	Tobacco control	18
Role of Trust in Adoption of Online Good Service Tax Filing in India	(Shukla and Kumar, 2019)	Vikalpa	16
Examining the Effect of Tax Reform Determinants, Firms' Characteristics and Demographic Factors on the Financial Performance of Small and Micro Enterprises	(Bhalla et al., 2022)	Sustainability	16

**Source:** Made by the authors using data from Google Scholar.

## TCM FRAMEWORK

We adopted the TCM framework developed by Paul et al. (2017) to guide our current systematic review study. This framework facilitates the identification and analysis of existing theories, the research context, and the methodologies used in previous earlier studies (Koi-Akrofi, et al., 2023). Therefore, using this framework, we can identify and discuss the theories, contexts and

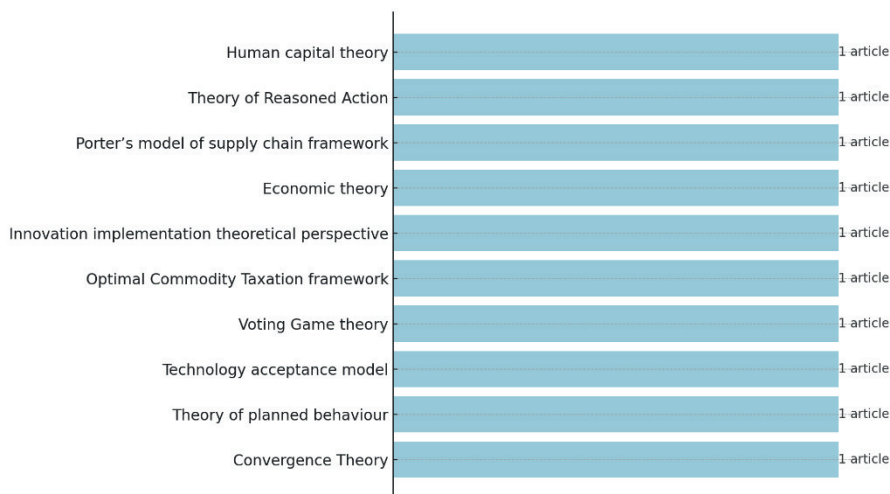
methods employed in the field of GST in India, which will help to identify future research areas. Each component of the TCM framework is discussed in detail below:

## Theories

Theories provide researchers with guidance on how to answer their research questions and achieve their research

objectives (Lim et al., 2021). In the current review only 10 theories and theoretical frameworks were adopted by the researchers out of 61 papers for conducting a study in the area of GST in India. Figure 3 shows the list of theories used in the study. As can be seen from the Figure, a relatively low number of theories and frameworks have been used in the field of GST in India, with only one each. Some of the well-known theories which used in GST study in India are the Theory of Planned Behavior (TPB), the Theory of Reasoned Action (TRA) and the Technology Acceptance Model (TAM), which are commonly used in social and behavioral research. In the context of GST, these theories are utilized by researchers to understand the level of adoption amongst businesses (Shukla

& Kumar, 2019) and the impact of the GST on business performance (Bhalla et al., 2022b; Bhalla et al., 2023). On the other hand, the remaining theories delve into the financial and economic policy aspects of the GST in India. For example, Chakravarty and Dehejia (2017) explored regional income disparities using convergence theory. Similarly, Bhattacharjee and Sarkar (2021) studied the voting procedure in GST law and Majumder et al. (2021a) examined the optimal commodity tax rate. Dhar and Khandelwal (2022), meanwhile, investigated the impact of GST on supply chain management using Porter's model of the supply chain. These studies suggest that GST research is still in its exploratory stage, with researchers continuing to explore different theoretical frameworks.



**Figure 3.** List of theories

**Source:** Made by authors

## Contexts

Contexts refer to the specific conditions and settings in which an investigation is conducted (Paul et al., 2017). The current study analyzed the different domains of GST studies, the population of respondents, and the states and union territories where the studies were undertaken, in order to provide the context for the review paper.

Table 3 provides details of the diverse GST study domains in India. According to this table, a significant proportion of GST studies in India, comprising 35 articles, have investigated the impact of GST on various sectors in India. These studies have particularly examined how GST has influenced different aspects of the Indian economy, such as micro, small and medium enterprises (MSMEs), small businesses, multina-

tional companies, and other industries, including shipping, gold, handicrafts, healthcare, the marine fisheries sector, mutual funds, tobacco businesses, carpets and floorings, information technology (IT), the food sector, the supply chain, real estate, and many more. This is followed by perception and awareness studies of GST adoption and implementation, with 13 studies. These studies cover a range of areas, such as the challenges and issues in GST, perceptions and awareness of GST implementation among different stakeholders, and so on. Lastly, 13 articles illustrate GST studies related to other areas, such as optimal tax rates, GST revenue, forecasting, equity and complexity, voting procedures, the impact of the Coronavirus pandemic, the role of GST practitioners, blockchain technology, GST efficiency, return filing and tax buoyancy.

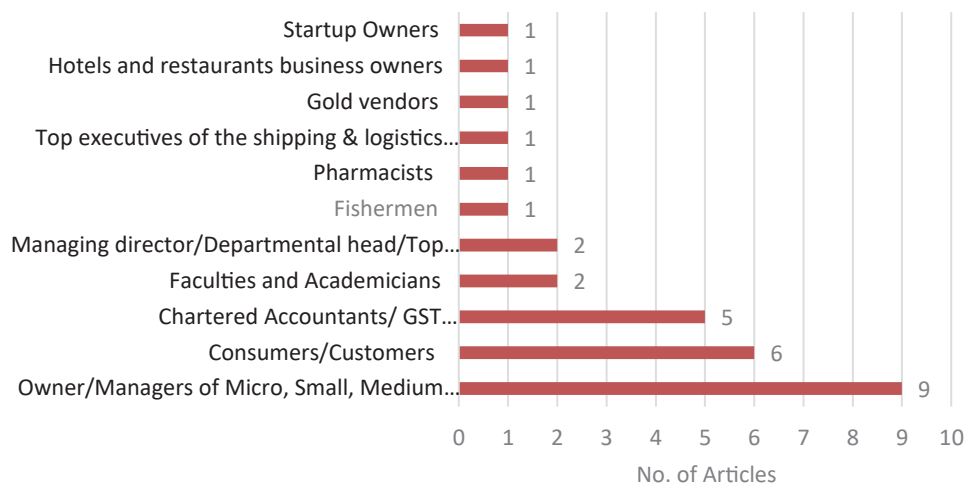
**Table 3.** List of domains of GST studies in India

Domains of the study	No. of articles
Impact of GST on: MSMEs/SMEs, business performance, tobacco business/products/affordability, small businesses, regional income disparities, middle-income earners, shipping companies, the gold industry, multinational companies, Indian handicraft sectors, the Indian healthcare industry, the marine fisheries sector, company performance, SME stock returns, auto stocks, consumer purchasing and saving behavior, manufacturing growth, exports of the carpets and floorings industry, the IT sector, mutual funds, working capital of selected SMEs, start-ups, purchase of aerated drinks in urban India, indirect tax revenue, foreign trade, firm performance, supply chain management, the food sector, the Indian economy, imports/exports and employment generation, the real estate sector.	35
Perception/Awareness Studies about GST Adoption /GST Implementation: Challenges, barriers and issues faced by businesses in GST. Taxpayers' perceptions and perspectives on GST implementation. Perceptions of engineering faculty members and pharmacists. Awareness among small business owners. Benefits of GST implementation. Perceptions of stakeholders in the textile industry. A comprehensive analysis of GST in India.	13
Other Domains: Optimal commodity tax rate, ITC and governance impact on GST revenue, Forecasting of GST revenue, Equity and complexity of GST, voting procedure under GST, Covid 19 impact on GST, Role of GST practitioner in compliance, Blockchain technology, GST efficiency across states, return filing, Tax buoyancy.	13

**Source:** Created by the authors.

Figure 4 shows how respondents were distributed across the various GST studies. As shown in the figure, nine articles have drawn samples from owners/managers of micro, small and medium businesses, six articles have focused on consumers/customers, five articles have taken samples from chartered accountants/GST practitioners/tax experts, and two articles have gathered samples from faculty members, acade-

mics, managing directors, departmental heads and top management personnel. One article each has targeted a specific class of respondents, such as fishermen, pharmacists, top executives of shipping and logistics companies, gold vendors, hotel and restaurant business owners, and startup owners. This diverse range of respondents has provided a variety of insights related to GST studies in India.

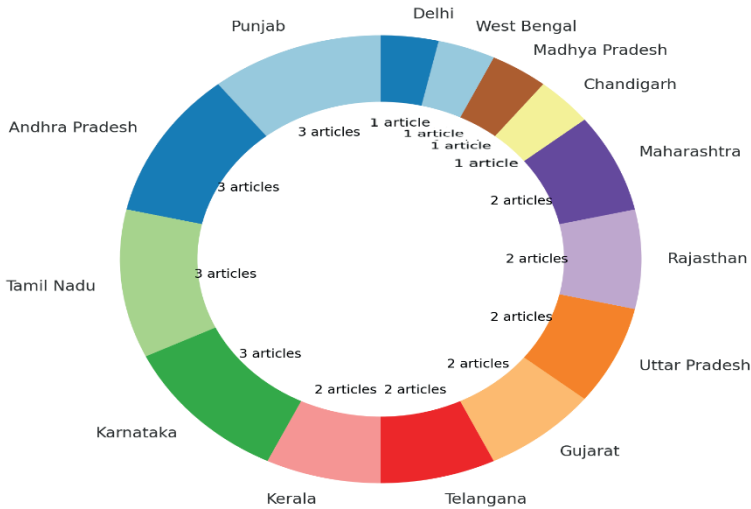


**Figure 4.** Population for the study

**Source:** Made by authors

Figure 5 shows the states and union territories in India where studies have been conducted. According to this figure, most GST studies have been conducted in the states of Punjab, Andhra Pradesh, Tamil Nadu and Karnataka, with three articles each. The states of Kerala, Telangana, Gujarat, Uttar Pradesh, Rajasthan and Maharashtra follow with two articles each, and the states of Madhya Pradesh, Chandigarh

(UT), Delhi (UT) and West Bengal follow with one article each. This distribution of GST studies indicates that they have been concentrated in certain states/union territories. India has a total of 28 states and six UTs, but the figure shows that GST studies have only been conducted in 14 of these, indicating a significant geographical gap in GST study coverage in India.



**Figure 5.** List of States/UTs

**Source:** made by authors

**Methods**

The methods adopted in a research study are the strategies and tools used for analysis (Khatri & Duggal, 2022). In this review study, we analyzed the various data analysis tools, data collection methods and sampling methods adopted for the review paper. Table 4 shows the diverse range of statistical techniques adopted, from basic statistical analysis to advanced econometric modelling. According to this table, the main data analysis methods used are descriptive analysis, including charts, tables, percentages, graphs, frequency and trends analysis with 16 articles. This is followed by regression analysis, with 9 articles. Various regression methods have been adopted in regression analysis, such as logit regression, ordinary least squares (OLS), generalized least

squares (GLS) and structural factor analysis (SFA), to name a few. Next, time series analysis is used in seven studies, alongside different assumption tests and time series methods such as ADF, Jarque-Bera tests, ARIMA and VECM. Next, PLS/CB structural equation modelling (SEM), t-tests and paired t-tests are used in six articles each. ANOVA analysis is applied in four articles, followed by correlation analysis, which is used in three articles. The iterative method, EFA/CFA and sentimental analysis are used in two articles each. The remaining data analysis methods are used in one article each. This distribution of data analysis methods suggests that researchers are trying to gain insights into GST studies by first adopting basic descriptive statistics and then moving towards more advanced statistical methods.

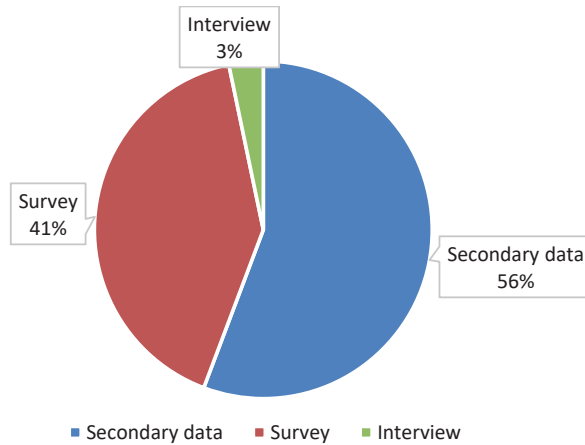
**Table 4.** List of Data Analysis Method

Data Analysis	No. of Articles	Data Analysis	No. of Articles
Descriptive analysis (bar charts, tables, percentage, graphs, frequency distribution and trend analysis)	16	PLS SEM/CB SEM	6
Regression analysis	9	T-Test	6
Type of regression analysis		Paired t-test	6
Logit regression model	1	ANOVA	4
Stepwise regression	1	Correlation	3
Regression analysis using nightlights luminosity data set	1	Iterative method	2
Tax simulation modelling	1	EFA/CFA	2
Linear regression model	1	Sentiment analysis	2
Ordinary Least Square (OLS) regression	1	Interpretive structural modelling (ISM)	1
Semi logarithmic ANCOVA regression	1	Wilcoxon signed rank Test	1
Random Effects Generalized Least Squares (GLS)	1	Chi-squares test	1
Stochastic Frontier Approach (SFA)	1	Analytical hierarchy process (AHP) technique	1
Time series analysis	7	Tukey-HSD	1
Test adopted for Time series analysis		Kruskal Wallis test	1
Augmented Dickey-Fuller (ADF) test	4	DuPont Analysis	1
Jarque - Bera test	1	Multi- Criteria Decision making (MCDM)	1
Ljung - Box test	1	Game-theoretic analysis	1
Heteroskedasticity test	1	SAP-LAP Analysis	1
GARCH and ARCH - LM test	1	Observation method	
Phillips-Perron (PP) tests	1	System Dynamics (SD) approach using causal loop diagram (CLD) and stock and flow diagram (SFD)	1
Sequential Bai-Perron test	1	Principal Component Analysis (PCA)	1
Interrupted time series analysis	1	Dropout deep neural network (D-DNN)	1
Trigonometric Seasonality Box-Cox Transformation ARIMA errors Trend Seasonal components (TBATS)	1	Mixed method approach	1
Exponential Smoothing (ETS)	1	Estimation analysis	1
Exponential Triple Smoothing techniques.	1		
Neural Networks for Autoregression (NNAR) ARIMA	1		
Hybrid Theta	1		
Artificial Neural Networks (ANN)	1		
Vector Error Correction (VECM) model	1		
Johansen-Juselius (JJ) for co-integration analysis	1		

Source: Made by authors

Figure 6 shows the data collection methods used in GST studies in India. According to this, the articles under the review study have used primary, secondary and interview methods to collect data. As per the figure, 34 articles (56 per cent) have utilized secondary data collection. This indicates that researchers frequently use published databases, records and reports to conduct GST studies. Furthermore, 25

articles (41 per cent) have employed survey methods to capture respondents' perceptions, attitudes and behaviors towards GST. Lastly, 2 articles (3 per cent) used the interview method as a data collection strategy for conducting qualitative analysis of GST research. The distribution of data collection methods clearly shows a preference for secondary data in GST studies in India.

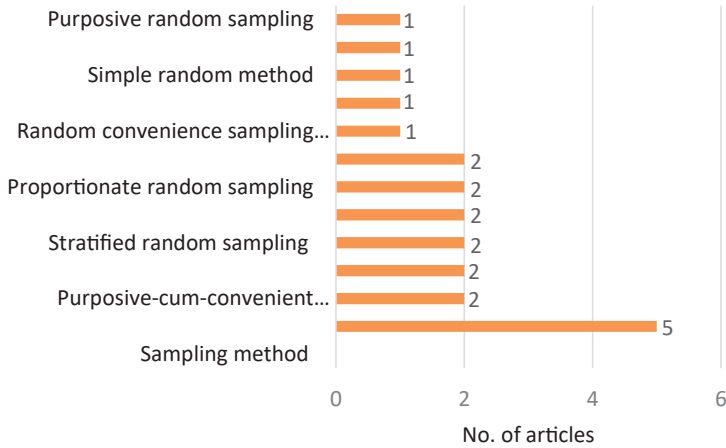


**Figure 6.** Data collection method

**Source:** made by authors

Figure 7 shows the various sampling methods adopted by researchers for GST studies in India. According to this, most studies use convenience sampling, with five articles. This suggests that many authors preferred non-probability sampling due to its ease of accessibility. This is followed by a mixture of probability and non-probability sampling methods, such as purposive-cum-convenience sampling, quota sampling,

stratified random sampling, judgmental sampling, proportionate random sampling and random sampling, with two articles each. Finally, the random convenience sampling method, proportional stratified random sampling, simple random method, multistage random sampling method and purposive random sampling method have been employed in one article each.

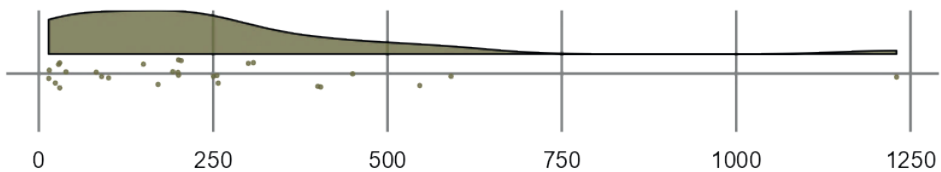


**Figure 7.** Sampling method

**Source:** made by authors

Figure 8 illustrates the distribution of sample sizes adopted in various GST studies in India. The density plot shows that majority of the studies, i.e. 18 articles, were conducted between sample size of between 0 and 250 respondents. This indicates that researchers have relied on small sample sizes when undertaking GST studies. Seven articles used a sample size of up to 500

respondents. Furthermore, 2 articles have used a sample of between 500 and 1,000 respondents. Finally only 1 article has taken a sample of more than 1,000 respondents. This distribution clearly highlights that GST studies in India are relying on small sample size which may influence the generalizability of the studies.



**Figure 8.** Sample size

**Source:** made by authors

### **FUTURE RESEARCH DIRECTIONS IN THE AREA OF GST IN INDIA**

The previous section discussed in detail theories, contexts and methods used in

GST in India. In this section research gaps in existing literature have been highlighted and future research directions have been proposed in terms of theories, contexts and methods. **33**

### **Future Directions: Theory**

Figure 3 reveals significant gaps in the utilization of theories when studying GST in India. The current review shows that only 10 theories have been used, indicating a lack of diversity and depth in the theoretical perspective. This suggests the need to explore a broader range of theories to gain a thorough understanding of GST law. Theories from the fields of economics, psychology, sociology and technology are lacking. Future research should therefore explore relevant social and behavioral theories and adopt interdisciplinary approaches that could enhance the understanding of different dimensions of GST in India. Additionally, future research should explore and incorporate broader range of theories in order to develop a diverse set of conceptual frameworks for investigating GST in India.

### **Future Directions: Contexts**

In terms of context, the analysis of GST in India (Table 3) shows that the majority of review studies (more than 50 per cent) focus on discussing the impact of GST on various sectors of the country. The primary reason for this emphasis is that the GST was still in its initial stages (Garg & Anand, 2019; Sandhu & Atwal, 2019). At this time, researchers, academics and policymakers were particularly very interested in understanding how the new tax regime would affect on different sectors, given its potential

to significantly alter the country's economic landscape. Additionally, to test the level of adoption of the newly introduced tax law, some articles attempted to understand the perception and awareness of GST among various stakeholders. Furthermore, a few researchers discussed other GST domains, such as voting procedures, optimal commodity tax rate, and buoyancy.

From the above discussion, it is clear that exists a notable gap in the field of GST research in India. As GST matures in the country, future researchers can focus on many important and diverse areas of GST, which are currently missing from GST research. In future, researchers can study the factors influencing GST compliance behaviors, business performance and functioning under the new tax regime for businesses registered under the GST law, such as MSMEs/SMEs, small businesses/proprietorships, hotels, restaurants, textiles, shipping, logistics, supply chains, start-ups, handicrafts and IT. This will highlight the challenges and issues faced by businesses. Further research could also examine variables such as compliance costs, tax complexity, technology, GSTN, tax rates, working capital constraints and economic or non-economic factors that may influence businesses' GST compliance behavior, business performance and functioning. To achieve this, the population base of key stakeholders, such as business owners/managers and tax professionals, can play a very

important role. Researchers could also explore areas such as consumer spending and consumption behaviors, consumer GST awareness, the impact of changes in tax rates on buying behaviors and the impact on different groups and demographics in the era of the GST law. Another interesting topic could be the impact of GST on consumer buying behavior regarding 'sin' products, such as tobacco and fizzy drinks. Additionally, the impact of GST on dealers of these products could be examined. Furthermore, research has focused only on 14 states/union territories of India (Figure 5). This geographical bias indicates the need for more research studies in underrepresented states and union territories. Researchers from these states/UTs should strive to conduct research in different GST domains, providing a comprehensive national-level perspective of GST in the country.

### **Future Directions: Methods**

There are several identified gaps in the methods section. According to the findings in Table 4, most researchers have adopted descriptive analysis, highlighting the need for future researchers to adopt a more advanced level of statistical analysis. Figure 6 shows that most of the research is based on secondary data, indicating the need for primary data collection efforts. Additionally, Figure 7 shows that convenience non-probability sampling has been used, which may not provide an accurate representation of

the population. Furthermore, Figure 8 shows that most studies have a relatively small sample size, with only a few having a sample size of more than 500. To address these gaps, future research could be conducted using cross-sectional studies in the different domains of GST highlighted in the context sections. These studies could adopt an advanced level of regression analysis, such as structural equation modelling (SEM), supported by theoretical backing. In future, researchers must ensure that the sample size is large enough to improve the robustness of the final results and ensure the generalizability of the findings. Additionally, time series analysis could be used to study the long-term relationship between GST and a number of macroeconomic variables, including GDP growth, digital payments, job creation, industry development, agricultural development, and the consumer price index.

### **DISCUSSION**

In addition to providing a descriptive overview, the systematic literature review highlights important patterns, inconsistencies, and interpretive contradictions within the GST literature in India. While a number of studies report a positive impact of GST implementation, such as an expansion of the tax base, improved tax transparency and increased formalization, others underscore ongoing challenges related to liquidity constraints, complexity, compliance burdens, refund delays

and technological barriers (Shokeen et al., 2017; Nayyar & Singh, 2018; John et al., 2018; Kumar et al., 2019; Desai et al., 2024). These results occurring together imply that firms and sectors do not experience the benefits of GST evenly. In contrast, GST outcomes are found to depend on firm size, sectoral conditions, technological readiness and administrative capacity, with SMEs and businesses in specific sectors facing disproportionately higher compliance adjustment costs.

From the theoretical perspective, the review study highlights a significant limitation in GST literature in India, namely the very limited application of established economic and behavioral theories. Much of the existing research, especially in the initial years after implementation of GST, has adopted a descriptive or impact driven approach, focusing on recording of outcomes rather than explaining drivers of compliance behavior or institutional mechanism (Sharma & Kumar, 2017; Rao & Babu, 2018; Gautam et al., 2019a; Geeta et al., 2023). This demonstrates the transitional phase of GST implementation, in which immediate policy assessment was prioritized over theory-driven exploration. However, the explanatory depth of the literature is greatly constrained by the absence of behavioral economics, institutional theories and technology adoption frameworks, which limits the ability of generalize results across contexts. Strong theoretical integra-

tion would deepen understanding of taxpayer behaviors, decision towards compliance and institutional performance under GST law.

Although the current review concentrates on Indian settings, the observed patterns are consistent with international evidence from countries that have adopted and implemented VAT or GST tax law. At the international level, several studies have documented initial challenges during implementation including compliance complexity, administrative burdens, sectoral adaptation costs and transitional inefficiencies, notably in contexts characterized by weak administrative capacity and small-scale businesses (Carnahan, 2015; Nutman et al., 2022). These similarities imply that the experience of GST reform in India is consistent with the broader structural constraints inherent in such nationwide tax reforms, rather than being uniquely country specific. At the same time, ongoing compliance issues highlight the importance of institutional learning, context-specific administrative capacity, and technological infrastructure in shaping reform outcomes.

## CONCLUSIONS

This study has significant implications for the GST regime in India. In practice, the finding demonstrates important implications for the policymakers and businesses operating under the GST regime in India. The finding demonstra-

tes the necessity for conducting future studies. These should be in the domain of GST compliance behaviors, business performance and other factors, such as compliance costs, tax complexity, working capital constraints, etc., that may influence the functioning of different businesses under GST regime.

This investigation will greatly help the policymakers to design more effective GST regulation and strategies, which will ensure more balanced and effective tax system. Moreover, the reviewed studies indicate that SME's and other sector specific firms face a disproportionate tax compliance burden due to the reason such as increased documentations, dependence on tax professionals, frequent GST return filing, along with continues challenges related to input tax credit claims, refund setoff, technical issues on GSTN portal and short run working capital pressures. These implies that policymakers should consider and prioritize to simplify compliance burden, strengthen the GSTN portal for taxpayer's support, improve the ITC and refund mechanisms. Additionally, evidence suggests that businesses should strengthen their accounting and compliance systems, improve digital ecosystem for GSTN processes and seek support from professionals to reduce filing errors, refund adjustments and working capital disruptions. Implementing these necessary changes can greatly reduce compliance costs and complexity, as well as issues

and challenges, thus aiding businesses, particularly MSME's and SME's.

Theoretically, the review study had made several significant contributions by comprehensively reviewing the study thorough PRISMA protocol and discussing about the publication trends, journal publications and citation analysis. This has clearly highlighted the evolving areas of interest and focus within GST research. Furthermore, with TCM framework the review study has identified several gaps from viewpoint of theories, contexts and methods in GST literature. This contributes to the existing body of knowledge and will guide future studies in the domain of GST taxation in India and at global level.

While the study provided important contributions, this review has few limitations. Firstly, the current review study is limited to peer-reviewed journal articles indexed in Scopus database which has resulted in excluding relevant studies from other databases. Secondly, only English language research articles were included for the review, thereby excluding potential valuable research publications from local or regional languages. Thirdly, grey literature such as policy documents, working papers, government reports and industry publications were not included. Future researchers may address these limitations by adding multiple databases, expanding the scope of review to other

languages and incorporating important grey literature.

In conclusion, this systematic literature review aimed to understand the progress of GST research in India and suggest future research directions. This was accomplished by reviewing a total 61 articles which provided a comprehensive overview of GST research in the country. This review study serves as a foundational reference for academics, researchers and policymakers by offering a variety of future research directions in the evolving field of GST.

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The authors declare that there is no conflict of interest with respect to the authorship, research or publication of this article.

### **AUTHOR CONTRIBUTIONS**

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Writing – review and editing: Santosh Patkar

### **DECLARATION OF AI USE**

Artificial intelligence (ChatGPT 5) was used in a very limited capacity to refine language and grammar. The conceptualization, analysis, visualization, preparation of the article, as well as the writing, are entirely the responsibility of the authors.

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