

## INVESTIGATING THE PERCEPTION OF GST: A COMPARATIVE ANALYSIS OF DIFFERENT SOCIO-ECONOMIC GROUP IN JHARKHAND

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### ABSTRACT

The implementation of the Goods and Services Tax (GST) in India marked a significant shift in the country's tax regime, aiming to streamline indirect taxes and boost economic growth. This study explores the perception of GST among various socio-economic groups in Jharkhand, a state characterized by its diverse demographic and economic landscape. Using a mixed-methods approach, the research involved quantitative surveys and qualitative interviews across urban, semi-urban, and rural areas, targeting groups differentiated by income, occupation, and education levels. The analysis revealed contrasting perceptions influenced by socio-economic status. Higher-income and well-educated groups generally viewed GST positively, appreciating its potential to unify the market and reduce tax evasion. In contrast, lower-income groups and small-scale business owners expressed concerns over compliance complexity and increased financial burden. The study also identified significant variations in GST awareness and its perceived impact on daily life and business operations. This comparative analysis underscores the necessity for policymakers to consider socio-economic diversity when implementing tax reforms and to tailor communication strategies that address the specific concerns of different groups. The study attempts to investigate the difference in perception of different groups of the society towards GST and also tries to examine the relationship between implementation of GST and various factors such as transparency in business, ease of doing business, impact on the price of the products, tax burden etc. Chi-Square test have been used for the study. By providing a nuanced understanding of GST perceptions, the findings aim to inform more equitable and effective policy measures, ensuring that the benefits of GST are more uniformly realized across all sections of society in Jharkhand.

**Keywords:** Goods and Services Tax, Socio-Economic Groups, Business Transparency, Ease of Doing Business

### Introduction

Goods and Services Tax (GST) is a comprehensive indirect tax system implemented in India on July 1, 2017. It is designed to replace multiple cascading taxes levied by the central and state governments, such as excise duty, service tax, value-added tax (VAT), and others. GST is a destination-based tax, which means it is levied on the consumption of goods and services rather than the production or sale. The introduction of GST in India was aimed at simplifying the tax

structure, eliminating tax cascading, promoting ease of doing business, and creating a unified common market across the country. It is governed by the GST Council, which comprises representatives from the central and state governments. Under the GST regime, most goods and services are classified into five tax slabs: 0%, 5%, 12%, 18%, and 28%. Additionally, certain items attract compensation cess, which is levied on goods like tobacco, luxury cars, and aerated drinks. Some essential items such as certain food items, healthcare, and education services are exempted from GST or are taxed at a lower rate.

GST has transformed the taxation landscape in India by introducing a unified tax structure and simplifying compliance for businesses. It has also facilitated the seamless movement of goods and services across state borders, reducing logistical barriers and enhancing efficiency. Additionally, GST has provided a digital platform for tax administration, making it easier for businesses to file returns, claim input tax credits, and conduct compliance activities online.

While GST has brought significant benefits, its implementation has also posed challenges, particularly during the initial transition period. There have been concerns regarding the complexity of the tax structure, compliance requirements, and the impact on prices. However, the government has continuously worked towards addressing these challenges and streamlining the GST system through regular amendments and reforms.

Overall, GST has been a significant tax reform in India, bringing about a paradigm shift in the country's taxation system. It has aimed to create a transparent and accountable tax regime, boost economic growth, and foster a more business-friendly environment.

The assessment and investigation of the perception of Goods and Services Tax (GST) among different socio-economic groups in Jharkhand can provide valuable insights into the impact and effectiveness of this tax reform on various sections of society. Jharkhand is a state in eastern India known for its diverse socio-economic landscape, making it an interesting region to study the varied perceptions of GST. Overall, studying the perception of tax payers towards GST in India is crucial for ensuring a smooth transition to the new tax regime and fostering a positive taxpaying culture. It will provide valuable insights into the challenges and opportunities associated with GST implementation and help shape effective strategies for achieving widespread acceptance and compliance among tax payers.

### **Review of Literature**

**Ramkumar et al. (2023)** conducted a comprehensive review of existing literature on tax reforms and the Goods and Services Tax (GST) to consolidate research findings and suggest future research directions. Their systematic literature review, which accessed academic e-journals from selected publishers and applied a filtering process, examined 119 papers published between 2002 and 2016, focusing on the objectives and outcomes of these studies. The results highlighted various tax reforms implemented globally, acknowledging certain limitations and practical implications, and provided a roadmap for future research, particularly during India's transition to the GST regime.

**Gupta and Meher (2023)** analyzed the perceptions of MSME owners and managers regarding GST, three years after its introduction. Using primary data collected through a questionnaire based on a five-point Likert scale and random sampling, the study revealed that MSMEs in Katihar

district, Bihar, had varying perceptions about GST's benefits. The aspects assessed included GST's potential to reduce tax burden, simplify the tax system, facilitate return filing, unify indirect tax rates, prevent black money creation, increase government revenue, enhance transparency, and include essential items under a 0% tax rate. Overall, most MSMEs moderately agreed with these benefits.

**Mohammed and Aswale (2023)** evaluated retailers' knowledge, perceptions, and challenges concerning GST implementation. The study found that insufficient awareness led to negative perceptions and practical difficulties among merchants. It emphasized the need for increased awareness and understanding through seminars, public education initiatives, and training to help retailers grasp GST's core concepts.

**Saranya and Golden (2023)** examined customers' perceptions of GST and its impact in Thoothukudi district, analyzing whether citizens understood the GST concept. The study indicated that while initial acceptance was challenging, GST would simplify taxation over time. Many customers had gained GST knowledge over the past six years, and the single taxation system's elimination of multiple taxes was seen as beneficial for industries. The study concluded that GST would enhance the competitiveness of Indian products globally and contribute to economic growth.

**Rahi (2021)**, in his study analyzed consumer awareness and perceptions of the Goods and Services Tax (GST) in Uttarakhand. The findings revealed a moderate overall level of consumer awareness. However, consumers lacked understanding when it came to GST knowledge. Consumers held beliefs such as increased government revenue, decreased product prices due to input tax credit, reduced administrative costs, lower tax evasion and corruption, decreased paperwork and environmental impact, decreased production costs, and increased GDP. Despite the average level of awareness and perceptions, most respondents were hesitant to support and accept the implementation of GST. It is crucial for the government to prioritize enhancing citizen knowledge about GST and intensify efforts in providing information and education to cultivate a positive perception of GST implementation.

According to **Gurusamy (2018)**, the study examined public understanding of GST and revealed that individuals are uncertain about whether the implementation of GST will have an impact on current product prices.

**Mehta & Kaur (2018)** found in their study that the majority of respondents expressed disagreement with the implementation of GST. They believed that it affected their consumption behavior and led to a more cautious approach to purchasing goods. Some respondents were unsure about whether they would consume more or fewer goods. While acknowledging GST as a positive tax reform in the long run, respondents felt that in the short term, it had increased legal obligations, tax burden, and prices of goods and services.

According to **Karthick, R. et al. (2017)**, the study discovered that consumers perceive the tax rates as being high for everyday products.

### **Research Gap**

While there have been studies on the overall perception of GST at a national or regional level, there may be a lack of in-depth analysis that specifically compares the perception of GST among different socio-economic groups within a particular state like Jharkhand. Understanding how different sections of society perceive and experience GST can provide valuable insights into the nuances and variations in their perceptions, challenges, and benefits.

Moreover, there may be a research gap in terms of exploring the differential impact of GST on various socio-economic groups. While some studies may have examined the impact of GST on businesses or specific industries, there may be limited research on how GST affects different income groups, occupations, and educational backgrounds in Jharkhand. This gap can be addressed by conducting a comparative analysis that considers the perspectives of individuals from low-income backgrounds, daily wage earners, middle-class households, professionals, and affluent sections of society.

### **Objectives of the Study**

The objectives of assessing/investigating the perception of GST among different socio-economic groups in Jharkhand can include:

1. To determine the level of awareness about GST among different socio-economic groups in Jharkhand.
2. To examine how different socio-economic groups have adapted to the GST regime and assess their compliance with the tax requirements.
3. To conduct a comparative analysis of the perception of GST among various socio-economic groups to identify any divergences or commonalities in their views, experiences, and opinions.
4. To provide insights and recommendations to policymakers and relevant stakeholders based on the findings.
5. To generate knowledge and data that can contribute to future research, analysis, and evaluation of GST's impact on different socio-economic groups in Jharkhand.

### **Hypotheses**

The hypotheses have been formulated on two broad categories:

1. The level of Awareness
2. Perception

Followings are the hypotheses of the study:

### **Relationship between Level of Awareness and Demographic Factors**

#### **Null Hypothesis**

H<sub>01</sub>: There is no significant difference in Level of awareness on the basis of gender.

H<sub>02</sub>: There is no significant difference in Level of awareness on the basis of educational Level.

### **Perception on the basis of various Occupational Groups**

#### **Null Hypothesis**

H<sub>03</sub>: Perception of various occupational groups is not significantly different regarding ease of filing returns under the Goods and Services Tax (GST) compared to the previous return filing system.

H<sub>04</sub>: Perception of various occupational groups is not significantly different regarding transparency in business as a result of the implementation of Goods and Services Tax (GST).

H<sub>05</sub>: Perception of various occupational groups is not significantly different regarding the ease of doing business after the implementation of Goods and Services Tax (GST).

H<sub>6</sub>: Perception of various occupational groups is not significantly different regarding the tax burden of taxpayers as a result of the implementation of Goods and Services Tax (GST).

## Research Methodology

To achieve the objective and to identify the different dimensions of GST implementation and levels of awareness and perception of various socio-economic groups, an exploratory study has been carried out. The level of awareness and perception of various occupation groups have been studied by collecting primary data from respondents selected from stratified sampling technique. The primary data is collected using a well-structured questionnaire. The questionnaire is prepared by the researcher. The first part of the questionnaire is related to demographic factors of respondents; the second part is related to the judgment of the level of awareness among the respondents and the third part of the questionnaire is related to the examination of perception of various occupational groups towards GST, based on a five-point Likert scale. Content validity of the questionnaire has been tested through a discussion with academicians and professionals. The academicians provided various inputs on the awareness part and professionals contributed mostly on the acceptance part of the questionnaire. Based on these inputs, the questionnaire has been modified. The final questionnaire has been administered to the respondents. The respondents of the study are people representing three big cities of Jharkhand; Ranchi, Jamshedpur and Dhanbad. A sample size of 500 respondents has been selected from this population.

## Sample Design

Samples include respondents across all sections of the society such as small and big businessmen, self-employed, professionals as well as the working class.

**Table 1: Profile of Sample Respondents**

Profile of Respondents		Number of Respondents	Percentage
Age	Below 30 years	80	16
	31-45 years	220	44
	46-60 years	140	28
	Above 60 years	60	12
Gender	Male	400	80
	Female	100	20
Educational Level	Up to UG	230	46
	PG	170	34
	Professional Degree	100	20
Occupation	Small Businessmen	200	50
	Large Businessmen	150	30

	Professional	150	20
Income Level (per month)	Up to 5 Lakh	100	10
	5 Lakh – 10 Lakh	200	40
	10 Lakh – 15 Lakh	160	30
	Above 15 Lakh	40	8

### Statistical Tools

Chi-Square test has been used to examine the significant difference between two and more than two related samples. The data analysis has been done through J.A.S.P. 0.17.1.0.

### Results and Discussion

#### Level of Awareness

Level of awareness for GST implementation has been examined on the basis of Chi-Square test. Part A of the questionnaire consists of the questions related to the demographic factors such as gender, age, qualification, profession and yearly income and Part B of the questionnaire consists of five dichotomous questions related to the awareness of GST.

#### Null Hypothesis

*H<sub>01</sub>: There is no significant difference in Level of awareness on the basis of gender.*

**Table 2: Gender and Level of Awareness**

		Awareness		
Gender		Yes	No	Total
Male	Count	384	16	400
	% within row	96.000 %	4.000 %	100.000 %
	% within column	83.117 %	42.105 %	80.000 %
	% of total	76.800 %	3.200 %	80.000 %
Female	Count	78	22	100
	% within row	78.000 %	22.000 %	100.000 %
	% within column	16.883 %	57.895 %	20.000 %
	% of total	15.600 %	4.400 %	20.000 %
Total	Count	462	38	500
	% within row	92.400 %	7.600 %	100.000 %
	% within column	100.000 %	100.000 %	100.000 %
	% of total	92.400 %	7.600 %	100.000 %

**Table 3: Chi-Square Test**

	Value	df	p
X <sup>2</sup>	36.91	1	< .001
Likelihood ratio	29.153	1	< .001
N	500		

### Inference:

Chi-Square test is used to test the significant difference between awareness of two related groups such as males and females (gender).

Table 2 describes the level of awareness for GST between males and females (gender). The survey shows that 96% of male are aware about the GST while 78% female are aware. Chi-Square test is used to examine the difference in level of awareness on the basis of gender. Table 3 presents the result of chi-square test. As the p-value is less than 0.05, there is enough evidence to reject the null hypothesis. Therefore, it can be concluded that **there is a significant difference in level of awareness about GST** among males and females.

*H<sub>02</sub>: There is no significant difference in Level of awareness on the basis of educational Level.*

**Table 4: Educational Level and Level of Awareness**

		Awareness		Total
Educational Level		Yes	No	
Upto UG	Count	221	9	230
	% within row	96.087 %	3.913 %	100.000 %
	% within column	45.567 %	60.000 %	46.000 %
	% of total	44.200 %	1.800 %	46.000 %
PG	Count	166	4	170
	% within row	97.647 %	2.353 %	100.000 %
	% within column	34.227 %	26.667 %	34.000 %
	% of total	33.200 %	0.800 %	34.000 %
Professional Degree	Count	98	2	100
	% within row	98.000 %	2.000 %	100.000 %
	% within column	20.206 %	13.333 %	20.000 %
	% of total	19.600 %	0.400 %	20.000 %
Total	Count	485	15	500
	% within row	97.000 %	3.000 %	100.000 %
	% within column	100.000 %	100.000 %	100.000 %
	% of total	97.000 %	3.000 %	100.000 %

**Table 5: Chi-Square Test**

	Value	df	p
X <sup>2</sup>	1.247	2	0.536
Likelihood ratio	1.255	2	0.534
N	500		

### Inference

Table 4 explains the level of awareness for GST implementation on the basis of educational level of respondents. The respondents are categorized into three groups; Up to UG, PG and Professional Degree holders. The survey shows that 97% of respondents are aware about the GST including all three groups. Chi-Square test is used to examine the difference in level of awareness on the basis

of educational level. Result of Chi-square test is shown in table 5. As the p value in this case is 0.536, which is higher than 0.05, it is assumed that there is not enough evidence to reject the null hypothesis. Therefore, it can be concluded that **the level of awareness is not significantly different on the basis of education level.**

#### Perception on the basis of various Occupational Groups

This part of the study examines the perception of respondents towards various factors that get affected by the implementation of GST in India. For this purpose, the respondents are categorized into three groups; Small Businessmen, Large Businessmen and Professionals.

#### Null Hypothesis

*H<sub>03</sub>: Perception of various occupational groups is not significantly different regarding ease of filing returns under the Goods and Services Tax (GST) compared to the previous return filing system.*

**Table 6: Contingency Table of Responses of Occupation Groups on Ease in Filing Returns**

		Ease of Filing Returns					Total
Occupation		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	
Small Businessmen	Count	36	77	21	52	14	200
	% within row	18.000 %	38.500 %	10.500 %	26.000 %	7.000 %	100.000 %
	% within column	62.069 %	57.463 %	47.727 %	25.366 %	23.729 %	40.000 %
	% of total	7.200 %	15.400 %	4.200 %	10.400 %	2.800 %	40.000 %
Large Businessmen	Count	12	34	15	69	20	150
	% within row	8.000 %	22.667 %	10.000 %	46.000 %	13.333 %	100.000 %
	% within column	20.690 %	25.373 %	34.091 %	33.659 %	33.898 %	30.000 %
	% of total	2.400 %	6.800 %	3.000 %	13.800 %	4.000 %	30.000 %
Professionals	Count	10	23	8	84	25	150
	% within row	6.667 %	15.333 %	5.333 %	56.000 %	16.667 %	100.000 %
	% within column	17.241 %	17.164 %	18.182 %	40.976 %	42.373 %	30.000 %
	% of total	2.000 %	4.600 %	1.600 %	16.800 %	5.000 %	30.000 %
Total	Count	58	134	44	205	59	500
	% within row	11.600 %	26.800 %	8.800 %	41.000 %	11.800 %	100.000 %
	% within column	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %



	% of total	11.600 %	26.800 %	8.800 %	41.000 %	11.800 %	100.000 %
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**Table 7: Chi-Square Test**

	Value	df	p
X <sup>2</sup>	60.704	8	< .001
Likelihood ratio	62.012	8	< .001
N	500		

**Inference:**

Table 6 presents the perception of various occupational groups towards ease of filing returns due to implementation of GST. It is clearly evident that approximately 56% of the small businessmen are disagree to the fact that implementation of GST simplifies the return filing, whereas 60% and 72% of the large businessmen and professionals respectively believe that implementation of GST results into ease of filing returns. Chi-Square test is used to examine the difference in perception of different occupational groups. Result of Chi-square test is shown in table 7. As the p-value is less than 0.05, there is enough evidence to reject the null hypothesis. Therefore, it can be concluded that, **perception of various occupational groups is significantly different regarding ease of filing returns under the Goods and Services Tax (GST) compared to the previous return filing system.**

*H<sub>04</sub>: Perception of various occupational groups is not significantly different regarding transparency in business as a result of the implementation of Goods and Services Tax (GST).*

**Table 8: Contingency Table of Responses of Occupation Groups on Transparency in Business Transactions**

		Transparency in Business Transaction					
Occupation		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total
Small Businessmen	Count	13	57	21	71	38	200
	% within row	6.500 %	28.500 %	10.500 %	35.500 %	19.000 %	100.000 %
	% within column	44.828 %	47.107 %	38.889 %	34.975 %	40.860 %	40.000 %
	% of total	2.600 %	11.400 %	4.200 %	14.200 %	7.600 %	40.000 %
Large Businessmen	Count	9	39	18	63	21	150
	% within row	6.000 %	26.000 %	12.000 %	42.000 %	14.000 %	100.000 %

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	% within column	31.034 %	32.231 %	33.333 %	31.034 %	22.581 %	30.000 %
	% of total	1.800 %	7.800 %	3.600 %	12.600 %	4.200 %	30.000 %
Professionals	<b>Count</b>	<b>7</b>	<b>25</b>	<b>15</b>	<b>69</b>	<b>34</b>	<b>150</b>
	% within row	4.667 %	16.667 %	10.000 %	46.000 %	22.667 %	100.000 %
	% within column	24.138 %	20.661 %	27.778 %	33.990 %	36.559 %	30.000 %
	% of total	1.400 %	5.000 %	3.000 %	13.800 %	6.800 %	30.000 %
Total	<b>Count</b>	<b>29</b>	<b>121</b>	<b>54</b>	<b>203</b>	<b>93</b>	<b>500</b>
	% within row	5.800 %	24.200 %	10.800 %	40.600 %	18.600 %	100.000 %
	% within column	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %
	% of total	5.800 %	24.200 %	10.800 %	40.600 %	18.600 %	100.000 %

**Table 9: Chi-Square Test**

	<b>Value</b>	<b>df</b>	<b>p</b>
X <sup>2</sup>	11.552	8	0.172
Likelihood ratio	11.997	8	0.151
<b>N</b>	<b>500</b>		

**Inference:**

Table 8 presents the perception of various occupational groups towards transparency in business transactions due to implementation of GST. The table shows that approximately 68% of the professionals opine that there is increase in transparency in business transactions due to introduction of GST while 56% and 55% of small and large businessmen are agree to the statement. Chi-Square test is used to examine the difference in perception of different occupational groups. Result of Chi-square test is shown in table 10. As the p-value is 0.172 which is higher than 0.05, there is not enough evidence to reject the null hypothesis, it means null hypothesis is accepted. Therefore, it can be concluded that, *there is no significant difference in the perception of various*

*occupational groups regarding transparency in business as a result of the implementation of Goods and Services Tax (GST.)*

*H<sub>05</sub>: Perception of various occupational groups is not significantly different regarding the tax burden of taxpayers as a result of the implementation of Goods and Services Tax (GST).*

**Table 10: Contingency Table of Responses of Occupation Groups on Increase in Tax Burden**

		Increase in Tax Burden					
Occupation		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total
Small Businessmen	Count	15	36	29	93	27	200
	% within row	7.500 %	18.000 %	14.500 %	46.500 %	13.500 %	100.000 %
	% within column	28.846 %	19.565 %	37.662 %	68.382 %	52.941 %	40.000 %
	% of total	3.000 %	7.200 %	5.800 %	18.600 %	5.400 %	40.000 %
Large Businessmen	Count	16	76	17	27	14	150
	% within row	10.667 %	50.667 %	11.333 %	18.000 %	9.333 %	100.000 %
	% within column	30.769 %	41.304 %	22.078 %	19.853 %	27.451 %	30.000 %
	% of total	3.200 %	15.200 %	3.400 %	5.400 %	2.800 %	30.000 %
Professionals	Count	21	72	31	16	10	150
	% within row	14.000 %	48.000 %	20.667 %	10.667 %	6.667 %	100.000 %
	% within column	40.385 %	39.130 %	40.260 %	11.765 %	19.608 %	30.000 %
	% of total	4.200 %	14.400 %	6.200 %	3.200 %	2.000 %	30.000 %
Total	Count	52	184	77	136	51	500
	% within row	10.400 %	36.800 %	15.400 %	27.200 %	10.200 %	100.000 %
	% within column	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %
	% of total	10.400 %	36.800 %	15.400 %	27.200 %	10.200 %	100.000 %

**Table 11: Chi-Square Test**

	Value	df	p
X <sup>2</sup>	91.287	8	< .001
Likelihood ratio	94.821	8	< .001
N	500		

**Inference:**

Table 10 presents the perception of various occupational groups towards impact of implementation of GST on tax burden of the different occupational groups. The table shows that approximately 60% of the small businessmen opine that there is increase in tax burden due to implementation of GST while 61% and 62% of large businessmen and professionals believe that there is no increase in tax burden rather than they opine that tax burden reduces. Chi-Square test is used to examine the difference in perception of different occupational groups. Result of Chi-square test is shown in table 10. As the p-value is less than 0.05, there is enough evidence to reject the null hypothesis. Therefore, it can be concluded that, there is a significant difference in the *perception of various occupational groups regarding the tax burden of taxpayers as a result of the implementation of Goods and Services Tax (GST)*.

*H<sub>06</sub>: Perception of various occupational groups is not significantly different regarding the ease of doing business after the implementation of Goods and Services Tax (GST).*

**Table 12: Contingency Table of Responses of Occupation Groups on Ease of Doing Business**

		Ease of Doing Business					
Occupation		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total
Small Businessmen	Count	11	26	47	83	33	200
	% within row	5.500 %	13.000 %	23.500 %	41.500 %	16.500 %	100.000 %
	% within column	44.000 %	44.828 %	47.959 %	36.564 %	35.870 %	40.000 %
	% of total	2.200 %	5.200 %	9.400 %	16.600 %	6.600 %	40.000 %
Large Businessmen	Count	8	19	32	65	26	150
	% within row	5.333 %	12.667 %	21.333 %	43.333 %	17.333 %	100.000 %
	% within column	32.000 %	32.759 %	32.653 %	28.634 %	28.261 %	30.000 %
	% of total	1.600 %	3.800 %	6.400 %	13.000 %	5.200 %	30.000 %

Professionals	Count	6	13	19	79	33	150
	% within row	4.000 %	8.667 %	12.667 %	52.667 %	22.000 %	100.000 %
	% within column	24.000 %	22.414 %	19.388 %	34.802 %	35.870 %	30.000 %
	% of total	1.200 %	2.600 %	3.800 %	15.800 %	6.600 %	30.000 %
Total	Count	25	58	98	227	92	500
	% within row	5.000 %	11.600 %	19.600 %	45.400 %	18.400 %	100.000 %
	% within column	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %	100.000 %
	% of total	5.000 %	11.600 %	19.600 %	45.400 %	18.400 %	100.000 %

**Table 13: Chi-Square Test**

	Value	df	p
X <sup>2</sup>	11.589	8	0.17
Likelihood ratio	12.019	8	0.15
N	500		

### Inference:

Table 12 presents the perception of various occupational groups towards impact of implementation of GST on ease of doing business. The table shows all the occupational groups believe that these an ease in doing business due to implementation of GST. Chi-Square test is used to examine the difference in perception of different occupational groups. Result of Chi-square test is shown in table 10. As the p-value is 0.17 which is higher than 0.05, therefore it fails to reject the null hypothesis. Thus, it can be concluded that, *perception of various occupational groups is not significantly different regarding the ease of doing business after the implementation of Goods and Services Tax (GST).*

### Summary of the Test

S. No.	Null Hypothesis	Result
1	There is no significant difference in Level of awareness on the basis of gender.	Reject the null hypothesis
2	Perception of various occupational groups is not significantly different regarding transparency in business as a result of the implementation of Goods and Services Tax (GST).	Fails to Reject

<b>3</b>	Perception of various occupational groups is not significantly different regarding ease of filing returns under the Goods and Services Tax (GST) compared to the previous return filing system.	<b>Reject the null hypothesis</b>
<b>4</b>	Perception of various occupational groups is not significantly different regarding transparency in business as a result of the implementation of Goods and Services Tax (GST).	<b>Fails to Reject</b>
<b>5</b>	Perception of various occupational groups is not significantly different regarding the ease of doing business after the implementation of Goods and Services Tax (GST).	<b>Reject the null hypothesis</b>
<b>6</b>	Perception of various occupational groups is not significantly different regarding the tax burden of taxpayers as a result of the implementation of Goods and Services Tax (GST).	<b>Fails to Reject</b>

## Conclusion

The study aimed to analyze how different socio-economic groups in Jharkhand perceive Goods and Services Tax (GST). The findings indicate that there is variation in awareness and understanding of GST among these groups. Higher socio-economic groups possess a better understanding, while lower socio-economic groups exhibit limited awareness. Business impact perception also differs, with higher socio-economic groups seeing GST as beneficial due to simplified processes and reduced tax burden, whereas lower socio-economic groups express concerns about compliance costs and the impact on small-scale enterprises.

Higher socio-economic groups perceive benefits from GST, such as improved transparency, reduced tax burden, and increased economic integration. Conversely, lower socio-economic groups express skepticism and call for more support and simplification to make GST accessible and advantageous for all.

Based on the study's results, targeted awareness campaigns and educational initiatives are recommended to enhance understanding of GST among lower socio-economic groups. Policymakers should streamline compliance procedures, reduce complexities, and provide support to small-scale enterprises to ensure the benefits of GST reach all sections of society.

In conclusion, the study highlights the importance of considering socio-economic factors when assessing the perception of GST. It underscores the need for comprehensive policies and measures to address the specific challenges faced by different socio-economic groups in Jharkhand, aiming to achieve successful implementation and acceptance of GST across the state.

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