Chapter 1

July 1, 2017 is the most memorable day in the history of India because indirect tax reforms after independence, it is set to transform the way one does his/her taxes. In the words of Prime Minister of India, the GST is a great footstep towards transformation and transparency. The Prime Minister has termed India’s biggest renovation of indirect taxes as a key step to form doing business easier.

1.1 Introduction

Which in turn could create Asian country one union? As per the availability of products and services, it is a single tax system and the motive is to remove all other old taxes & making our tax system transparent and easy to understand to all and it can be said that it is as every level are going to be on the market within the ensuing stage valuable addition that forms the Goods and Services Tax (GST).

The Initial client can so abide the responsibility that GST has solely been charged by the last dealer within the process, with settling edges in any respect the previous phases. An Asian country has witnessed a major reform in the field of taxation over the past thirty years, another necessary change initiative that may create this method the pinnacle of the sting. As a developing and prosperous state, India ought to balance the direct and indirect taxation in an equal and impartial manner. Direct tax for this an excessive amount of reliance is going to be autocratic, however at identical time. Through the tax, it 'll be associated degree obligation to the final public and can be acute economic asceticism to normal people.

The purpose of this learn is to seek out the power of the authorized scheme on gain of organizations and therefore the growth of financial gain in India and therefore the state of Rajasthan.

The expertise in Rajasthan and different regions has shown that the legal system within the name of the VAT baked on the dynamic competitive surroundings showed additional loss than gain. It’s crucial to look at the circumstances that it’s necessary to alter the VAT\(^5\), Sales tax to GST.

1.1.1 Concept and Meaning of Tax

Normally, The Income Takes Department takes from all citizens of the nation if they are under tax bound-\(^9\). Percentage of tax rate, rules for levying taxes vary from country to country
and are advanced. "The main supply of earnings for the govt. is through collection of taxes. A
National or territorial law determines the persons or bodies who ought to bear the tax burden,
or who ought to pay the taxes. The charge per unit is calculated as a percentage of the
burn financial gain. Tax legislation economic development. Breach of contract or partial
payment of taxes is to impose fines. Penalties are of two types- civil and criminal. A tax
is an obligation to the folks that demand the govt. From this definition it infers that
it (a) involves the social control of its tax (b) in any case could be a natural person or legal
person, and (c) the particular public purpose of its finish.

1.1.2 Tax Classifications:

Direct tax:
The taxation is that the tax the government collects directly from the one who is in control
of the tax burden. Individual assessable financial gain directly implies to the govt to declare
the income tax return. Samples of direct taxes embody tax on income, company tax and transfer
tax.

Indirect tax:
Indirect tax is that tax that's collected by the middlemen sending the tax to the govt and
performing the tasks related to the filing of the income tax return. The client assumes the final
word tax burden. Samples of indirect taxes embody VAT and excise tax. There are many sorts of
taxes which may be like capital gains tax, excise tax, company tax, capital levy, retirement tax,
etc.

1.1.3 History of Tax in World

In fourteenth century, English Language first saw the appearance of the word ‘Tax’. It derives
from the Latin “taxare” which suggests assessment derived. Before this, land used the word
'task', from the traditional French. For some time, "task" and "tax" were ordinarily used.

1.1.4 The written record

The written account China has one amongst the longest records of all the text; we all know that
the tax is concerning 3000 years past, here because the empire is being established. This can
bring tax power (usually military) to form the primary forms to gather and manage them.
Egyptian ruler charged "scribes" in a manner possible to boost funds; if possible even to charge cooking oil in the families. Additionally, regular audits should be created to confirm that the oil doesn't recover - maybe the primary "historical record" of "evasion". In the "Genesis" the Bible shows that everyone ought to take fifth of the crop under consideration to the ruler.

1.1.5 The price of faith
After the decline of Rome in Europe, the "spirit" and "time" powers weren't perpetually simple to all part. Spiritual establishments are comparable - typically transcending - political issues in their material power. To confirm this, they imposed some form of finance collection for different group of people. For Christians, this is often a "one-tenth", or what dependably produces what’s typically paid to the church in common fraction of the type. The enlargement of Islam is in the middle of the "Islamic tax" of khums or "one-tenth" - additional moderate half the tithe tax. In Asian country, the rulers of Islam taxed within the name of Jaziya within the eleventh century. In geographic area, Aztec, Olmec, Maya Inca and every one the opposite cultures, each raise the shape of taxation, typically related to ceremonies. Both Hindus and Buddhists have maintained their temples from devoted times, skills donations and resources.²⁴

1.1.6 Doomsday
In feudal system, the land was the currency. Impelled monarchs have very little money to earn financial gain, but sausage was typically accepted rather than military service. Then, the Vikings, from Scandinavian sailboats, began to require protection fees. In 845AD, they extorted six tons of silver in exchange for not supporting Paris; in 994AD similar amounts from London²⁵. England in 1066AD after the invasion, the William conqueror commissioned the doomsday trial, the land survey to assess the tax potential of his new kingdom.

1.1.7 Imperial measures
The State Administration of Taxation is a more modern system followed by the expansion of the European Empire, towns and cities, where tribute is so useful - cash for money here. Spain and the Portuguese monarch, however, still transpose the feudal structure, with gold obsession - as it is portable. Other followed by Italy, Venice in particular, it has a rich example of urbanization
with oriental trade; trade taxes are relatively easy to rise. France, the Netherlands and the United Kingdom, in particular, established commercial sites, and then military control, through Africa and Asia. In Britain, the differences between the tax council and King Charles I in 1629 led to a civil war.27

Table 1.1 States in India Who Confirm Goods and Service Tax (GST) Constitution amendment Bill.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>State</th>
<th>Passed on</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assam</td>
<td>12th August, 2016</td>
</tr>
<tr>
<td>2</td>
<td>Bihar</td>
<td>16th August, 2016</td>
</tr>
<tr>
<td>3</td>
<td>Jharkhand</td>
<td>17th August, 2016</td>
</tr>
<tr>
<td>4</td>
<td>Himachal Pradesh</td>
<td>22nd August, 2016</td>
</tr>
<tr>
<td>5</td>
<td>Chhattisgarh</td>
<td>22nd August, 2016</td>
</tr>
<tr>
<td>6</td>
<td>Gujarat</td>
<td>23rd August, 2016</td>
</tr>
<tr>
<td>7</td>
<td>Madhya Pradesh</td>
<td>24th August, 2016</td>
</tr>
<tr>
<td>8</td>
<td>Delhi</td>
<td>24th August, 2016</td>
</tr>
<tr>
<td>9</td>
<td>Nagaland</td>
<td>26th August, 2016</td>
</tr>
<tr>
<td>10</td>
<td>Maharashtra</td>
<td>29th August, 2016</td>
</tr>
<tr>
<td>11</td>
<td>Haryana</td>
<td>29th August, 2016</td>
</tr>
<tr>
<td>12</td>
<td>Sikkim</td>
<td>30th August, 2016</td>
</tr>
<tr>
<td>13</td>
<td>Telangana</td>
<td>30th August, 2016</td>
</tr>
<tr>
<td>14</td>
<td>Mizoram</td>
<td>30th August, 2016</td>
</tr>
<tr>
<td>15</td>
<td>Goa</td>
<td>31st August, 2016</td>
</tr>
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<td>16</td>
<td>Odisha</td>
<td>1st September, 2016</td>
</tr>
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<td>Puducherry</td>
<td>2nd September, 2016</td>
</tr>
<tr>
<td>18</td>
<td>Rajasthan</td>
<td>2nd September, 2016</td>
</tr>
<tr>
<td>19</td>
<td>Andhra Pradesh</td>
<td>8th September, 2016</td>
</tr>
<tr>
<td>20</td>
<td>Arunachal Pradesh</td>
<td>8th September, 2016</td>
</tr>
<tr>
<td>21</td>
<td>Meghalaya</td>
<td>9th September, 2016</td>
</tr>
<tr>
<td>22</td>
<td>Punjab</td>
<td>12th September, 2016</td>
</tr>
</tbody>
</table>
1.1.8 Nation states
Tax Resentment contributed to the French Revolution around 1789 – 1799. Years later, Napoleon focused on the tax system and employed private collectors who could keep their levied proportions. For the tax rebellion - levied from nation Empire -additionally contributed to the formation of the USA.

1.1.9 Promises
The power of the monarchs’ declined; industrial capitalism accrued and needed new solutions. Britain was initial to launch it. The tax for the primary time levied personal wealth in European country in 1798, paid with the war. This was beaked as a "temporary" live per annum by the councils - and is same since then (it continues to be on expiration per annum on April 5). A year when Battle of Waterloo was abolished in 1815. In 1841, Sir Robert capital of South Dakota was against the tax, however on selective, here-implemented it, where a showering the tariff. Tax members were form the administrative body Boards the board of administrators created effective paper work in 1849. In the 1871 election, each Gladstone and statesman opposed the tax. States man won, however the tax stayed down. In 1908, Harold Clayton Lloyd Saint George as a principal introduced a non-contributory pension, in addition as - the 1909 "People's Budget" - an idea for the super tax of the made.

1.1.10 Taxes to beat the Axis
At the start of the primary warfare in 1914, the British tax rate was 6%. At the top of the 1918 war it had been half-hour. Excess profits tax is levied on production firms. During this year, total rate was seventeen times compared to 1905. In the USA, the "New Deal" of large-scale state within the Great Depression of the Thirties relied heavily on the power of the centralized to borrow against future taxes. Solely when haven and therefore the we entered the Second warfare, the "Income Act" of 1942 created voluminous new payer gets tax and caused a brand new tax culture.
1.11 Cold war

World had nice expectations even after world war. The Global Liberation Movement has created "State-building" (along with national mechanisms) Associate in nursing pressing priority for new freelance countries in Africa and Asia. However, the "cold war between the West" and the Soviet Union, there for, ensured that a large vary of military machines continued to run underneath public deffray-ment, which "defense had up sharply in rising countries. At constant tim e, the demand for public services has additionally caused payments from the UK's national health sector and new sorts of taxation48. The employment of tax reallocated wealth, even in Western capitalist scenario, became the ideological weapon of the Cold War.

1.1.12 Global consensus

With the top of the conflict, the ending of the free market orthodox demands "small" government, privatization, reducing non-public and company wealth. In any case, company economic process makes it harder for countries to manage (or tax) instead of vie with one another and provide the foremost favorable rates. In Russia, the tax statement became a nationalist tool against oligarchs and foreign firms. Everywhere, the "neo-liberal" method continues, however the results were progressively unsure. Private or company wealth still depends on government-provided (or additional frequent financing) wide selection of services - as well as "bail-out" once the free market orthodox has become blemished, adore the recent "credit crisis". Military defrayment has not declined considerably50. In poor countries, the much-needed public service financial gain continues to be scarce. "Global consensus" agreed, the old saying goes, "only little folks pay taxes".

1.1.13 Design and Meaning of GST

The GST is broadly could be called as a piece of the tax change, which is a well- organized and combined consumption tax system in the development of a country. At the central and national levels there is an indirect tax collecting system also. To have coordination between them, each and every system is reformed. Finance Minister& his team in the year 2007-2008 Union Budget recommended that India should revolve to state-level .He also suggested that April 1, 2011 to be
set as the date of encouragement of consumption tax. Almost all the countries who have adopted GST have the world to be applied on goods and services and this is the basis of consumption taxes. The first step in introduction of the excise tax is to gradually connect the tax rate. The excise tax is so high, so GST was introduced to sell goods and providing services on national level, and that would help India to grow and would make it a world class nation.

1.1.14 Goods and Service Tax model in India

Many countries are following consumption only. But the proposed double consumption tax applies to countries like India having federal structure. The end user, that is, the consumer cannot recover the tax, but the enterprise can apply for input tax to recover. Since the consumption tax law has not been used in the public domain, the current practice is based on certain assumptions. For the purposes of this report, the following assumptions to analyze the impact of consumption tax on the renewable energy sector.

1. State and import transactions are proposed by the central government levied IGST (the possible tax rate for the sum of CGST and SGST). The sum of CGST and SGST is due to the possible tax rates.

2. On all the categories of goods and services the charge or rate on the applicable tax will be applied, in which the things relieved from excise taxes are not included. The taxes are collected on the basis of types of goods and services. The applied excise tax is relieved from the goods and services which are taken under GST.

3. The supplier / supplier / seller of the goods / service will be obliged to pay the consumption tax, except where the special circumstances (such as import services, other designated services under the law, the recipient may deposit the consumption tax mechanism in the case of reverse charges)

4. States will continue to be taxed in accordance with article 53 of the National List. Due to the current indirect tax system, electricity is not subject to consumption tax Petroleum is so important that it wasn’t taken into the GST such as natural gas, Aviation fuel, diesel, petrol and crude oil unless GST is notified.

5. The main tax summary to be included in the excise tax is provided below and is kept outside the scope of the consumption tax.
1.1.15  Tax be subsumed Vs Taxes not included in GST

The central levies for taxies, which are included in Goods and Services tax (GST) taxies for the central levies such as ACD, SAD, Central Excise, Service Tax, CST - Central Surcharges are related to the flow of goods and services.

- The State levies for taxies , which are incorporated in Goods and Services tax (GST) taxies for the central levies such as State VAT, Other state charges or tax like Luxury tax, Entry tax, Purchase Tax, etc.
- The flow of goods and services tax in state, surcharges on Toilet and Medicinal Act Preparations (Excise Duties) as the Act 1995.
- The taxies not included in Goods and Services tax (GST) are BCD,Stamp duty Taxes and duties on electricity Taxes and duties on alcohol for human consumption, Patrol and Diesel, Alcohol, tobacco, petroleum, products, Bottlenecks in the implementation of GST.

1.1.16 Additional tax

- The central government will levy no more than 1% of the goods between countries supply 2 years of non-credit tax.
- No additional stock transfer tax -, On the basis of the advices. No of the select association, only additional taxes on the supply.
- There will be an additional tax on sales transactions between each country

1.1.17 Imports

- Imports Import will attract BCD and IGST instead of the existing customs tax
- The rate of BCD will be consistent with the current system
- Importable IGST for assessable value plus BCD amount
- No additional taxes are imposed on imports
- Works contract transactions are classified as "services" (whether classified as goods or services, the same rate, without any credit)
- The GTA service will continue to be 70% and the tax will be paid at 30% of the balance.

1.1.18’Other

- Free electricity and supply of consumption tax
There will be no exemptions / benefits in terms of the supply / purchase of renewable energy equipment

and the parts / components of these equipment Similarly, exemptions / concessions will not be granted for services purchased for the establishment and operation of power projects / factories

The exemption / concession granted to the biofuel sector and its inputs will be cleared

For the purpose of reporting, assumptions are made on the cost of electricity (related to grid projects) The CERC issues a tariff order for the purpose of reporting, assumptions are made in the cost of electricity.

Assets with investment / component and service procurement structures have been discussed with industry stakeholders and MNRE

1.2. Statement of the Research problem


India's last tax structure is incredibly advanced, given the worldwide development and tax structure of developed countries, GST wants time. The requirement for GST may be explained at the subsequent points:

There is a unit numerous fastened problems involving producing, sales, service, valuation etc.

1.2.1 Issues of Tax structure:

- Diversity of taxes: Create situations that lead the payer to hard times. The designated authorities must be contacted and proofs must be recorded by the individual.

- Indirect tax advantages: In 1994-95, the proportion of indirect and direct tax of the central government was 74:26. Within the same year, the proportion of state governments was 83:17.

- Aphorism: The term "adhoc" supported a variety of taxes to take care of the deficit, and moreover to relocate. For political reasons, some taxes were introduced and withdrawn.

- Taxation deviation: The Indirect Tax Investigation Commission quoted that for the corresponding expenditure class, the urban family burden was considerably over the farmers. The urban population taxation is far higher than that of rural surplus. Modern families were rich than the farmers so the urban families have to more taxes.
Convolution and criminality: The complex format of the Indian legal system is the cause of its irritating nature. Both types of taxes are complicated and that leads to destruction.

Imbalance in tax system: Excessive stress on indirect taxes ends up in a big imbalance of almost all taxpayers being affected by indirect taxes, however nearly no citizen is harmed by direct tax.

Lack of inbuilt elasticity: The central government has to increase taxes every year to maintain the required proportion of tax revenues as India’s financial gain doesn't increase on its own as national income increases.

A waste of resources: Often, the rapid development of national economic resources has been lacking because to achieve a large amount of tax for civil and national defense, "Voting bank politics" leads to government-sponsored "populist".

### 1.2.2 Tax Administration:

Different types of administrative arrangements are required by different tax systems. Tax policy has an impact not only on management costs\(^{51}\), but also on the organization of the executive. On the other side, the level of tax and customs management capacity is key factors in the design of the tax system. As Milka Casanare’s quoted, "Tax Administration is Tax Policy". “Thus in practice, Tax Administration involvement in policy making should be guaranteed. The usual problems are:

- Lack of co-ordination: The state and central taxes are taxed at different rates only due to the federal system. Taxes are not coordinated between the well-organized, planned and coordinated tax system development.

- Administrative inefficiency and corruption: Administrative inefficiency and Corruption: The lack of administrative efficiency of the Indian tax system is due to a difficult feature. Corruption exists in the executive body. This system also encourages taxpayers to corrupt the spirit. However, the recent Pasar Sharasha Provincial Tax Reform Commission (TARC) suggests:

  - Consolidate the Central Direct Taxation Central Committee (CBDT) with the Central Customs (CBEC).

  - Expand India to use the permanent account (PAN) system.

  - Improve the service to taxpayers.

  - End of retroactive tax.
In short, the tax should be a delicate sport; it will bring the taxpayer's sense of belonging, rather than unbearable burden. Only in this way, it is sustainable and can produce the desired results. Otherwise, the temptation of tax evasion, as an ordinary person's inner impulse, will only be strengthened.

1.3 Research Objective.
1. Study the impact of consumption tax on employment in Rajasthan countries for product and services.
2. Analyze the force of GST on the total of revenue enhancement rate for Rajasthan product and services.
3. Analyze the impact of GST on imports of products and services in Rajasthan.
4. Analyze the impact of consumption tax on exports of products and services in Rajasthan.
5. Study the impact of consumption tax on the profits of Rajasthan countries' product and services.

1.3.1 Area of the Study:
The present study was limited to Rajasthan state only. For the purpose of the study Rajasthan was divided into seven divisions that are Ajmer, Jaipur, Jodhpur, Udaipur, Kota, Bharatpur, and Bikaner.

1.3.2 Period of the Study – During my whole research process I involve form Aug 2015 to Sep 2017 time for sample collection and investigation.

1.3.3 Sampling:
After reviewing the literature a method has been designed to achieve the objectives of research project. For this study, 300 persons across all the divisions of Rajasthan state were distributed the questionnaire. This distribution was done three times before GST in different time intervals and
three times after GST implementation in different time intervals. The response rate of all the divisions in which persons were given questionnaire is tabulated in table 3.2. In replicate 1 of the test, 200 responses were received, in replicate 2, 240 responses and in replicate 3, 192 responses were received.

Initially it is decided to conduct a pilot survey through semi structure schedule and the schedule was sent to the customer based in the Jaipur city and the information regarding goods and services Tax collected through schedule about their goods and services industry. In order to validate the products preferences factor and other strategic orientation a pilot survey of small sample Jaipur city was conducted by taking 130 tax payers sample size. The sample profile was as follows.

<table>
<thead>
<tr>
<th>Table – 1.2 Demographic distributions of samples in percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
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<tr>
<td></td>
</tr>
<tr>
<td>Age</td>
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<td>Marital status</td>
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<td>Education</td>
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<td></td>
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<tr>
<td>Type of respondent</td>
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<td></td>
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<tr>
<td>Demographic Analysis (Occupation)</td>
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<td></td>
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</table>
**Monthly family Income**

<table>
<thead>
<tr>
<th>Income Range</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5000</td>
<td>12</td>
</tr>
<tr>
<td>5000-10000</td>
<td>22</td>
</tr>
<tr>
<td>10000-15000</td>
<td>38</td>
</tr>
<tr>
<td>15000 and above</td>
<td>28</td>
</tr>
</tbody>
</table>

**Source: field survey**

The scheduled based questionnaires were distributed on the basis of demographical profile of the customers. All respondents had given their responses. The respondents were asked certain questions to frame final questionnaire for the study. Responses of the questionnaire were also tested with the help of SPSS software and also discussed the questionnaire with experts to take the opinions and their viewpoints to improve and redesign the final questionnaire.

With collecting data of Rajasthan state, the final figures was prepared which has been introduced here which is parted into 7 areas that are Jaipur, Ajmer, Udaipur, Jodhpur, Kota, Bikaner and Bharatpur. The table in the below shows the distribution of questionnaires in their respective divisions.

**Table 1.3 Rajasthan state Geographic divisions.**

<table>
<thead>
<tr>
<th>Division</th>
<th>Name of the districts under the division</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ajmer</td>
<td>Bhilwara, Ajmer, Tonk, Nagpur</td>
</tr>
<tr>
<td>Bharatpur</td>
<td>Dholpur, Bharatpur, Sawai Madhopur, Karauli</td>
</tr>
<tr>
<td>Bikaner</td>
<td>Churu, Bikaner, Hanumangar, Sri Ganganagar</td>
</tr>
<tr>
<td>Jaipur</td>
<td>Sikar, Alwar, Jaipur, Dausa, Jhunjhunun</td>
</tr>
<tr>
<td>Jodhpur</td>
<td>Barmer, Jalore, Jaisalmer, Jodhpur, Sirohi, Pali</td>
</tr>
<tr>
<td>Kota</td>
<td>Bundi, Baran, Kota, Jhalawar</td>
</tr>
<tr>
<td>Udaipur</td>
<td>Chittorgarh, Banswara, Pratapgarh, Rajsamand, Udaipur, Dungarpur</td>
</tr>
<tr>
<td><strong>In Total</strong></td>
<td><strong>33</strong></td>
</tr>
</tbody>
</table>

**Table 1.4: Distribution of questionnaires in different divisions.**

<table>
<thead>
<tr>
<th>Replicate 1</th>
<th>Division</th>
<th>Questionnaire Distributed</th>
<th>No of response</th>
<th>Response Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division</td>
<td>Randomly</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------</td>
<td>----------</td>
<td>-----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ajmer</td>
<td>52</td>
<td>32</td>
<td>61.53</td>
<td></td>
</tr>
<tr>
<td>Bharatpur</td>
<td>26</td>
<td>14</td>
<td>53.84</td>
<td></td>
</tr>
<tr>
<td>Bikaner</td>
<td>30</td>
<td>18</td>
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<tr>
<td>Jaipur</td>
<td>70</td>
<td>46</td>
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<td></td>
</tr>
<tr>
<td>Jodhpur</td>
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<td>30</td>
<td>83.33</td>
<td></td>
</tr>
<tr>
<td>Kota</td>
<td>48</td>
<td>36</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>Udaipur</td>
<td>38</td>
<td>24</td>
<td>63.15</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>300</td>
<td>200</td>
<td>66.66</td>
<td></td>
</tr>
</tbody>
</table>

Source: Primary Data

Replicate 2:

<table>
<thead>
<tr>
<th>Division</th>
<th>Questionnaire Distributed Randomly</th>
<th>No of response</th>
<th>Response Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ajmer</td>
<td>52</td>
<td>41</td>
<td>78.84</td>
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<tr>
<td>Bharatpur</td>
<td>26</td>
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<td>96.15</td>
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<td>Bikaner</td>
<td>30</td>
<td>25</td>
<td>83.33</td>
</tr>
<tr>
<td>Jaipur</td>
<td>70</td>
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<td>91.42</td>
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<td>Jodhpur</td>
<td>36</td>
<td>28</td>
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<td>Kota</td>
<td>48</td>
<td>33</td>
<td>68.75</td>
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<td>Udaipur</td>
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<tr>
<td>Total</td>
<td>300</td>
<td>240</td>
<td>80</td>
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</table>

Source: Primary Data

Replicate 3:
<table>
<thead>
<tr>
<th>Division</th>
<th>Industries who are in the Goods Sector in Rajasthan State</th>
<th>Industries who are in the Services sector in Rajasthan State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ajmer</td>
<td>Agarwal Motor Co. Ajmer Auto Agencies Pvt. Ltd, Bagawas Chemical Industries,</td>
<td>Ajmer Institute of Technology, Aryan college, Grand Xenia Hotel,</td>
</tr>
<tr>
<td>Bikaner</td>
<td>J L Daga Mines &amp; Minerals Pvt</td>
<td>Heritage Resort</td>
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The present study was limited to Rajasthan state only. Rajasthan is the biggest state in India and the need and scope is defined by the queer social, natural and economic features of Rajasthan for a very capable system of goods and services industry motility. The fundamental agrarian economy is dominated by the primary sectors, in which the 2/3rd of the population reckon on allied activities and agriculture and also for their living. Rajasthan comes at 12th rank among the 15 major states in India as per the Human Development Index called HDI.

In Rajasthan, with the Self Help Groups, goods and services industry is almost substitutable. In the state, there is no other example of goods and services. In Rajasthan, there are about 1.5 lakh self-help groups of women. These groups have been promoted about 50% by the department of child and women development. Another 20-25% from the total groups has been organized by the other govt. departments under the development schemes such as Watershed Development and SGSY. Remaining 25% to 30% groups are being promoted by various NGOs. The Questionnaires used in the present Employment-Unemployment Survey have been designed as per the nature and type of an organization. In Ajmer, industries who are catering to the Goods Sector are- Agarwal Motor Co., Ajmer Auto Agencies Pvt.Ltd, Bagawas Chemical Industries, and Services Industry are- Ajmer Institute of Technology, Aryan college, Grand Xenia Hotel.

Second
division is Bharatpur, industries who are catering to the Goods Sector are- A.B. Paul & Co., A.D Industries., Aasth Exports and Services Industry are new life English High School. In third division is Bikaner in Goods Sectors are- J L Daga Mines & Minerals pvt. Ltd. (JLD Minerals), Namira Art and Craft and Services Industry are Heritage Resort Bikaner, Hotal Badu Heritage. In fourth division Jaipur (Pick city) in Goods Sector are - A.G. Gems, Abhishek Gems and Jewellers, Agarwal Stone Exports. Akarshik Creations Pvt.Ltd and Services industry are- Anand Hospital & Eye Centre, Apex Dental Hospital, Air Star Express Courier. In fifth division Jodhpur Goods sector are - Ankur Minerals Pvt.Ltd, Anmol Impex(Garments) and Services Industries are- Astha Technocrats, Chambal Breweries & Distilleries Ltd., Subhash Instruments and Services industries is - SRD Modi Vidya Niketan Society. In sixth division Kota Goods sector name are- Astha Technocrats, Chambal Breweries & Distilleries Ltd., Subhash Instruments and Services industries is - SRD Modi Vidya Niketan Society. In last Udaipur Goods sector are- Jai Vardman Khaniz Pvt Ltd(Jai Group), Jyoti Minerals Pvt. Ltd and services industries is - Gold Leaf Hotal, Hotal Blue Mountain. For the purpose of the study Rajasthan was divided into seven divisions that are Ajmer, Jaipur, Jodhpur, Udaipur, Kota, Bharatpur, and Bikaner. The following chart shows the distribution of the district in different divisions.

1.6 Statistical tool:

Tabulated and analyzed logical status using various statistical methods. In this study simple percentage analysis, ANOVA employed to interpret. It is commonly used as a measure of the internal consistency or reliability.

The entire data of 300 respondents was coded initially. The open ended questions were made close ended by seeing the range of responses and code sheet was devised for all the questions. Coded data were transformed to the master sheets. Following this data, tabulation was done. Frequencies of responses against their codes were tabulated and their percentages were calculated. Further, data were analyzed and conclusions and inferences were drawn in the light of the aims of the study. The phase of significance was 1 and 5%. Pearson ANOVA test was applied to find out significant difference between percentages of various responses.

1.7 Data analysis:
Data analysis of respondents obtained was performed with the help of automated process. Data was analyzed with statistical packages of social science (SPSS) version: 21 to attend the result of test. The tests applied were reliability analysis, cross tabulation, ANOVA – test.

1.7.1 Contribution of the study
Good and services industry is fast becoming customer oriented. It is now the duty of indirect tax and other financial institution to understand the needs and wants of their customers. The Indian goods and services sector is now undergoing the change. Slowly and gradually it is coming out of the conservative approach and accepting the trends of twenty first century. The present research has been carried out to study various aspects of goods and services industry provided by public, private and to assess the role & interlinked relationship of consumer awareness and tax system. This has enabled them to fully exploit the strengths of goods and services industry in creating relationships resulting in business growth and profitability. It is also established how the Indian economy is in the process of integrating itself with the global economy wherein goods and services are to operate in similar paradigm as exist world over. This changed scenario has come up due to the influence of globalization and privatization in tax system and the increased use of GDP into these services.

1.7.2 Objective of GST Bill
The projected "Consumption Tax Bill" aims to supply a unified and clear taxation system to boost the benefit of operation, broaden the assets, increase taxes, improve compliance, eliminate multiple tax systems, scale back company tax returns, scale back inflation and lift overall domestic products value.

The new consumption tax system can embrace seventeen indirect central taxes, like consumption tax, service tax, state tax, like excise tax, worth superimposed tax, exhausting tax and luxury tax.

1.7.3 Expected benefits of GST
- Simple business:- The consumption tax can bring a tax thought to the country. This may stop unhealthy competition between states. Doing inter-state business is now relatively easier.
Easy Tax Filing and Documentation For a businessperson, the consumption taxes are going to be a gospel. There’s no multiple taxation, meaning compliance and documentation are going to be simple. Come back declaration, tax and refund method are going to be simple, carefree.

Cascading impact reduction The consumption taxes are going to be applied to all or any stages from producing to consumption. The consumption tax can give tax incentives at every stage of the chain. these days in any respect stages have joined the deposit, the total payment of taxes, within the consumption tax you may get tax credits, the tax can solely pay the margin. This may scale back the cascade impact of taxation, thereby reducing product prices.

Higher Employment Generations consumption tax will reduce product costs, product demand is expected to increase to meet the demand, and supply must rise. Only by increasing employment can we solve more supply problems.

Increase in GDPAs demand increases, production will grow, thereby increasing gross domestic product. It is estimated that due to consumption tax, gross domestic product will grow by 1-2%.

Reduction in Tax Evasion The consumption tax is a single tax, which includes taxes, which makes the system efficient and has little chance of corruption and tax evasion.

More Competitive Product With the consumption tax solving the tax problems, the taxation between states, the high cost of logistics cascades its effect and it will make the manufacturing industry more competitive. This will bring benefits to businessmen and consumers.

Relatively increased Revenue The excise tax will replace all 17 indirect taxes with a single tax. The increase in demand for products will eventually increase taxes on the state and central government. For ordinary people and also for the Indian economy, GST is the implementation to make taxation system even in India for ordinary people and also for Indian economy so that’s why government calls it a welcome step.

1.8 Scope of the research work:
In India, Rajasthan is the biggest state and the queer natural, social and economic features of Rajasthan defines the scope and need for the strong industry movement of goods and services. The primary sector prevails the essentially farming economy, with the two-third of the population qualified on services and goods industries and activities for their livelihood are being allied. So there is a huge scope of research in goods and services sector. Further these few scopes can also be identified.
1. The current study could for wider section of the GST on employment generation among goods and service industry representatives from Rajasthan. So further research can also be done with different parameters.

2. The study can be further stretched to understand GST on tax percentage of overall income among goods and service industry representatives from Rajasthan.

3. The study can be further stretched to understand GST on import and export among goods and service industry representatives from Rajasthan.

4. The study recorded the point of view of GST on profit among goods and service industry representatives from Rajasthan.

1.8.1 Research Design:
A research style is solely and easily the framework of set up for a study that guides the investigator to gather and analyse the info. The study is meant to seek out level of awareness of products and services bill. The study is also intended to find the implications of services and goods bill enterprises and effect of Rajasthan services and goods industry. The study design is Exploratory in nature. The study is conducted in two stages format, with a preliminary pilot study followed by the main study. The major part of the study is based on primary data.

1.9 Organization approach of Good and Service Tax
In the emerging environment of India's economy19, the introduction of consumption tax is very important.

- Undoubtedly, ingestion of services are increasingly being used or consumed in the production and dispersion of goods. The different taxation system of goods and services, i.e. the prevailing tax system, requires the value of the transaction to be divided into taxed goods and services, resulting in more complications, management, including compliance costs. Under the new GST scheme, where all taxes are combined, the tax burden between manufacturing and services is equitable.

- The Consumption tax is levied exclusively on the basis of value other than tax at the final destination of consumption, not at all points (from whichever place goods passed through). Economic distortion causes national common market to be let down in the world, so
consumption tax was levied on the goods on final destination of consumption so that it could help in the national economy and also couldn’t affect the pocket of command man.

- At present, when the finished goods paid by the manufacturer are removed from the factory, the tax is levied and re-levied at the retail. Having GST will also contribute to the establishment of transparent, non-corrupt tax administration.

1.9.1 Benefits of GST Bill for consumers and taxation system of India

- Easy Abidance: - For the GST system, a strong and panoptic IT system would play a base significant role in the implementation. And because of this basic IT system for corporate and individual taxpayers most of the taxpaying services including registration, making payments, filling returns etc., are online and because of the simplicity of IT system compliance become transparent and further more easy.

- Consistency of Tax rates and structures: - After the introduction of GST it helped to do business with great ease as after it's implementation across the country, all the taxation rates and structure rates are common and helped in doing business with great ease and grew assurance in the hearts of businessman. Also it doesn’t affect the businessman about the place he wants to business.

- Superior assertiveness: Decline in dealings prices of doing business would ultimately result in comparatively upper degree of enhanced competitiveness for the trade &business. This will evolve more ideas and opportunities of trade and employment also.

- Advantages related to exporters and manufacturers: Since factory made products were sometimes cheap and sometimes costly, so integration in GST helped to make it even all around the country and made products and services phase out of Central excise tax. So to make uniformity in the tax rates and this types of operations would led to prolonged approach in the asset.

1.9.2 For the Government of Centre and State

- Simple to administer: After the implementation of GST several. Because of the support of the uncompromising IT system, it is easy to cover the laws in a simple manner or it become easier and less complicated to the administrator other than the multiple indirect tax laws. As the GST is implemented all the taxes at the state and Central level have been replaced.
- Greater Controls on Leakage: By owing to an uncompromising IT base, GST can lead to higher tax abidance. Because of the chain important summation and because of constitutional mechanism in GST it results as a motivation to tax complaisance by traders.
- Higher Revenue Efficiency: Higher taxation authority was needed

1.9.3 Taxes being complied into GST
Several types of taxes are combined in the GST to ease the people such as CST, service tax, additional tax, custom tax all are listed in the GST. Also the taxes levied on purchase, sales tax, entry tax, and the tax on lottery and also luxury tax and also on gambling are also added in GST.

1.9.4 Statement of downside on hand:
Taxation reform is an integral part of the easing method since 1991. Within the initial part, India has been operating to attain a straightforward, gentle, rational and simple to manage system and accommodates the tax structure. At the centre level, this initiative has been to cut back consumption tax and customs duties, lower interest rates, correct anomalies, get obviate the complexity of the system, and scale back the reference to the govt. In addition to the taxes levied by the centre, country has to properly impose some indirect taxes and excise tax forms on the states, chiefly to get financial gain. The excise tax rates for similar commodities in different countries vary widely.
In the prevailing excise tax structure, the double taxation of products and therefore the presence of multiple tax issues end up in tax burden accumulation. To seek relatively better and apt resolution we wanted to shift to VAT. VAT is one among the foremost revolutionary reforms of the Indian economy that is that the results of years of political and economic debates. Revenue growth is the most vital side of assessing India's value added tax, particularly in Rajasthan.

1.9.5 Views of the Central Government
In consultation with the central government, they expressed concern about the following issues:
i) Discuss Government in the discussion document to maintain the CGST threshold for Rs. 150 million rupees, while the National Commodities and Services Tax (SGST) constitute the threshold of the rupee. More than 40 grams.
ii) Understanding the importance of a limited list of excluded items for the Centre and all countries.

iii) The importance of promoting the power sector and the importance of incorporating electricity taxes into the consumption tax.

iv) The purchase tax is required to be included in the consumption tax to ensure that it is still a consumption tax and will not be exported within tax jurisdiction.

1.9.6 Issues and Approach of GST
Finance Committee, by enlarge, was having mandate to fulfill the tasks set out in Articles 270, 275 and 280 of the Constitution, in accordance with the principles of federal finance, taking into account the current and future macroeconomic and financial circumstances, in order to ensure the financial stability and adequate resources of the centre, states as well as local institutions.

1.9.7 Commission
Finance Committee in the thirteenth session considered to set three different types of tasks. The committee's first or "core" task is to suggest that net income tax revenues divided between the Union and the states divided between Part XII. Secondly, the Committee also recommended the distribution of such income among States. the Commission may provide general-purpose incentive to the countries that require "assistance". Thirdly, the Committee has been asked to take into account the recommendations of the National Finance Committees (SFC) and, by expanding the consolidated funds of the cantons, recommend measures to complement all resources of the country.

1.9.8 Specific Policy Considerations
Each committee must comply with its terms of reference in order to maintain a specific policy taking into account the considerations in carrying out the core tasks. Accordingly, the thirteenth Finance Committee must take into account:

i) Need to balance the income and expenditure of accounts for all countries and alliances and to generate excess of capital investment.

ii) The need for the improvement in the standards of public expenditure.
iii) The need to maintain ecology, surroundings and climatic change with sustainable development.
iv) The need to ensure that the commercial capabilities of public sector are pectoral undertakings and irrigation and power projects.
v) Continuous efforts made by central and state governments for the tax system reform, as well as the potential to raise funds for raising the GDP.

1.9.9 Assessment
The Committee takes these special considerations into account while the assessment of the financial needs of the Centre and the states and the design of specific purposes.

1.9.10 Macro Policy Task
ToR assigns FC-XIII a specific "macro policy task" to review the situation of expenditure reform. They are an important engine of the Commission's future financial road track approach. Two tax changes that change taxes, namely, consumption tax and new direct tax laws, will greatly boost revenue growth. Government plays a strategic role in the Commission's fiscal consolidation and spends at all levels central or state. One of the main points of the proposed expenditure reform is to upgrade the supply of public goods, by reducing existing no-target and return subsidies.

Other reforms are focused at increasing the productivity of public expenditure:
(i) Measures to improve transparency and accountability, such as stricter auditing procedures;
(ii) "institutional deepening" to improve expenditure management,
(iii) To promote innovation and its dissemination in order to reduce costs and improve the quality of public services;
(iv) To provide greater financial allocations to local institutions and to encourage faster implementation of the functions of the amendments to articles 73 and 74 of the Constitution and the staff are in conformity with the subsidiary principle. After years of discussion and confrontation, the long-awaited GST, a serious economic reform, came in force, that makes India a "one country, one tax" economy.

1.9.11 Influence of GST on Foreign Trade
The NCAER study shows the possible under\textsuperscript{25} the base of the Calculated General Equilibrium (CGE). It points out that the difference in the production sector of the multiple tax system leads to resource allocation and production of ineffectual distortions. The export does not provide full tax subsidies that affect the competition in exports. It is estimated that the inclusion of a comprehensive consumption tax on goods and services will raise gross national product (GDP) by 0.9\% to 1.7\%. This will also lead to the effective distribution of factors of production, the price reduce.

This study analyses the medium using up tax between 6.3 and 9.4 \% on the income of goods and services, depending on the assumptions made. This value is brassbound, ignoring the tax threshold and the shortcomings of the existence of the composition. The study assumes that the consumption tax used is a true consumption tax that will:

(i) The removal of all taxes on origin;
(ii) Indirect taxation of all other goods and services will currently levy (not including customs).
(iii) Will not be exported to the tax jurisdictions.

1.9.12 Biggest Sector-wise Gainers and Losers under GST

While most manufactured goods will see prices falling, in turn, they will see growth in demand, but some services may increase costs and consumer spending will increase. This is the fastest return of an industry and a loser.

Item of common use to attract lower GST

Tax incidence under GST is lower than Pre-GST incidence of Indirect Taxes on following items:

1.9.13 Earlier Indirect taxes vs. Goods and Services Tax Rates.

The scheme to set up an authority in the new goods and services tax (GST) regime to check whether manufacturers and services providers pass GST for the benefit consumers. The tax burden is reduced and retail prices will come down automatically, for products that have been bearing indirect taxes. Competition will bring down prices.

If we compare earlier indirect taxes with Goods and Services tax rates (GST) than the following change we can observe –

1. In case of wheat pre-GST rates is 2.5 \% and after applying GST the rate will be 0\%. So there is fall down in rate after applying GST.
2. If we compare price of rice pre-GST rate is 2.75% and after implement goods and service tax rate will be 0%. So there is decrease in rate after applying GST.

3. The pre-GST rate of unbranded flour falls to 3.5%, whereas after applying GST it remains at 0%, in this way the rate is reduced after applying GST.

4. The prices of Curd, Lassi, Butter Milk pre-GST rates is 4% and after applying GST the rate will be 0%. So there is fall down in rate after applying GST.

5. The Unbranded Natural Honey pre-GST rate is priced at 6% and post applying GST the rate will be 0%. So there is reduced in rate after applying GST.

6. The Ulter High Temperature (UHT) Milk pre-GST rate is 6% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.

7. In case of Tea (other than unprocessed green leaves of tea) pre-GST rates is 6% and post applying GST the rate will be 5%. So there is reduced in rate after applying GST.

8. In we compare price of Milk Power pre-GST rates is 6% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.

9. The price of Sugar pre-GST rates is 6% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.

10. In we compare price of Sweetmeats pre-GST rates is 7% and after applying GST the rate will be 5%. So the rates fall at descending rate after applying GST.

11. The price of Vegetable Edible oils pre-GST rates is 6% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.

12. The Spices pre-GST rate is 6% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.

13. In case of Ketchup & Sauces pre-GST rates is 12% and after applying GST the rate will be 12%. So there is fall down in rate after applying GST.

14. In we compare price of Mustard Sauce pre-GST rates is 12% and after applying GST the rate will be 12%. So there is fall down in rate after applying GST.

15. The price of Mineral Water pre-GST rate is 27% and after implementing goods and service tax rate will be 18%. So there is decrease in rate after applying GST.

16. In case of Sugar Confectionery pre-GST rates is 21% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.
17. In we compare price of Children’s Picture, Drawings or coloring Books pre-GST rates is 7% and after applying GST the rate will be 0%. So there is fall down in rate after applying GST.
18. The difference in the case of Footwear of RSP up to Rs.500 per pair pre-GST rates is 10% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.
19. The comparative rate of the price of Kerosene Pressure Lantern pre-GST rate is 8% and after implement goods and service tax rate will be 5%. So there is decease in rate after applying GST.
20. In case of Coal pre-GST rates is 9% and after applying GST the rate will be 5%. So there is fall down in rate after applying GST.
21. If we compare price of Toothpowder pre-GST rate is 17% and after implement goods and service tax rate will be 12%. So there is decease in rate after applying GST.
22. The price of LED pre-GST rate is 15% and after implement goods and service tax rate will be 12%. So there is decease in rate after applying GST.
23. In case of Diagnostic Kits and reagents pre-GST rates is 16% and after applying GST the rate will be 12%. So there is fall down in rate after applying GST.
24. If we compare price of Fly ash bricks and fly ash block pre-GST rate is 16% and after implement goods and service tax rate will be 12%. So there is decease in rate after applying GST.
25. Comparising the Sewing Machine a pre-GST rate is 16% and after applying GST the rate will be 12%. So there is fall down in rate after applying GST.
26. The difference in the price of Hair oil pre-GST rate is 27% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.
27. The amount of the Toothpaste pre-GST rates is 27% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.
28. The soap price of pre-GST rates is 16% and after applying GST the rate will be 12%. So there is fall down in rate after applying GST.
29. If we compare price of other footwear pre-GST rate is 21% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.
30. In case of LDG Stove pre-GST rates is 21% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.
31. If we compare price of Aluminum foils pre-GST rate is 19% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.
32. The price of School Bag pre-GST rates is 22% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.

33. The Printers (Other than multifunction printers) pre-GST rates are 19% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.

34. Comparing the price of Staplers pre-GST rates is 27% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.

35. The Tractor rear types and tractor rear tubes pre-GST rate is 20% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.

36. In case of Helmet pre-GST rates is 20% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.

37. If we compare price of CCTV pre-GST rate is 19% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.

38. The price of Baby carriages pre-GST rates is 27% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.

39. The difference in the Plastic Tarpaulin pre-GST rate is 19% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.

40. In case of Bamboo Furniture pre-GST rates is 23% and after applying GST the rate will be 18%. So there is fall down in rate after applying GST.

41. If we compare price of Headgear and parts there of pre-GST rate is 27% and after implement goods and service tax rate will be 18%. So there is decease in rate after applying GST.

42. The price of Cement pre-GST rates is 29% and after applying GST the rate will be 28%. So there is fall down in rate after applying GST.

1.9.14 Worldwide Experiences in Goods and Services Tax

India's goods and services tax ("consumption tax") continues to be hanging on the political seesaw - despite the embarrassment of implementation has been occurring for many years. Though India still acknowledges the share of its consumption tax, it ought to use caution of the expertise of the countries that implement the legal system. Globally, the consumption tax has more or less similar set up.

In alternative countries, VAT is may be a replacement or substitute for consumption tax, however with speculation, it is superimposed on product and services. But may be the
foremost debatable issue that also has to be addressed in several governance within the rationalize the pass rate structure. The same as matters in India, solely Canada incorporates a double consumption tax idea. Though once the Canadian political sector enforced the consumption tax, it had a robust rebel, however the consumption tax continues to be opposed. Even if the Canadian government's life has been pragmatic, efforts started to reduce the consumption tax rate after a few days of implementation. Others will raise interest rates soon after the introduction.

1.9.15 Rate of GST/HST/VAT for different country list as follows:

1. For Canada the range of GST/HST/VAT is 13% to 15%
2. For France the range of GST/HST/VAT is Standard Rate: 20%, Reduced Rate: 5.5% & 10%.
3. For UK the range of GST/HST/VAT is Standard Rate: 20% and Reduced Rate: 5%.
4. For New Zealand the range of GST/HST/VAT is perk rate: 15%.
5. For Singapore the range of GST/HST/VAT is 7%
6. Last, but not the list India the range of GST/HST/VAT is Standard Rate ~ range from 5 % to 28%.

The above situation is highly relevant in India, and it has fixed four slads. It asserts to subsume all central and state rates into one national tax. We have created six tax rates, and nevertheless left some items to the feeling of the states and also the Centre. The leading revenue spawning things, like rock oil and alcohol that bestow approx 40 % of the state revenue collection outside the scope of the GST. The states can linger on to levy dues as per their discretion.

The GST is centered on the inputs decrease technique; utilization primarily is based on the services at any time. Everybody should pay The GST. However, in some cases the responsibility to pay the tax tumbles on the client too. This reverse charge is, though, pertinent solely beneath sure conditions. Moreover, it is far difficult to bring in the little evaders.

Now that it's up and running, GST thrives to seize the seventeen states and central taxes. Independent India’s biggest economic reform until date, the goods and services tax is here and it is now with a myriad of revisions.
Another side that's addressed and accepted by most GST countries is that consumption taxes can increase statistics, particularly once the charge per unit. For example, when inflation occurred in Singapore in 1994, it was more important for the administrator to change the price after the collection of taxes.\textsuperscript{62}

The price of the consumption tax is managed. Another important thing about learning in Malaysia is that companies need to start implementing GST as early as possible. The Malaysian government is still strongly dissatisfied with the provision of consumption tax for 1.5 years. In view of India's proposed complex consumption tax plan model, and companies need to adapt to the consumption tax system transformation, the Indian government in less than 9 months’ time require enterprises to implement the consumption tax issue, April 1, 2017 as the possible go live date. Since GST is a transaction tax, systems for mostly all business organizations.

It is understood that many large enterprises have neither succeed nor have efforts to achieve IT transformation because there is no plan or early to start. Computer software that includes GST may be used in India; because the suggested dual GST model is queer. In addition, the Indian consumption tax system makes small and medium enterprises and large industries to maintain the same status, so that the tax-free threshold is very competitive (proposed in the 1 million US dollars), there is no tax differences.

This is a formidable task for small and medium enterprises, like any large-scale players, ready to invest, read and change, without having to acknowledge their finite resources. The results after introduction of the Malaysian GST included the chaos and protests in Malaysian's businesses, even with easy system requirements and higher levels of dispensation.\textsuperscript{63}

From the experience and lessons, one cannot deny that ordinary people, businesses and companies acceptation of the consumption tax is not an easy thing, prior planning and extension of industrial time, business and administrative staff to continue dialogue, with the industry to implement the planning, contributes to the consumption tax on surplus payment in many countries.

1.10 Testing of Hypotheses:

Hypothesis testing may be a method by that Associate in nursing analyst tests an applied math hypothesis. The methodology used by the analyst depends on the character of the information used and therefore the objectives of the analysis. Hypothesis testing is employed to infer a result
of a hypothesis performed on sample information from a bigger population, which might be either null or alternate. The target of hypothesis testing is to either settle for or reject the null hypothesis.

The hypothesis test is a process by which an analyst tests a statistical hypothesis. The methodology employed by the analyzer depends on the nature and analysis objectives of the data used. The theorem test is used to infer the result of a hypothesis made on sample figures from a larger population, which may be either zero or optional. The purpose of the hypothesis test is to either accept or reject the zero concepts.

The procedure for deciding if a null hypothesis should be accepted or rejected in favour of an alternate hypothesis is computed from a survey or test result and is analyzed to determine if it falls within a pre-set acceptance region. If it does, the null hypothesis is accepted otherwise rejected. For testing of Hypotheses primary and secondary data were used. To test the impact of demographic factors, cross tabulation, ANOVA - test, have been used.

1.10.1 Hypothesis
1. There will be considerable differences in the impact of GST on new job generation in Rajasthan's representatives of goods and services.
2. There will be momentous differences in the impact of GST on the income tax rate in Rajasthan's representatives of goods and services.
3. There will be countable differences in the consumption of tax on imports on Rajasthan's goods and services sector.
4. There will be significant differences in the impact of consumption tax on exports on the representation of goods and services in Rajasthan.
5. There will be not worthy variations in the impact of consumption tax on profits on Rajasthan's representatives of goods and services.

1.10.2 Research Gap:
For Social Development and tax system by state and central government to beef up both their relationships and their reputations with tax holders, millions of dollars are set aside, individually to the consumers. To ameliorate both the direct and indirect taxes, a great deal of studies has been attempted in the late years in the goods and service allegiance’s area. Tax is very important
from the point of view of increment in productivity of the taxation. Among various financial institutions the increment in the popularity of goods and services is because of the base for the belief that participation in the tax system programmes would help them to hold the believability as development agencies. Under the financial comprehension banner, this is particularly significant for tax enrolling into the goods and services’ domain. By using fiscal enterprises such as micro-credit and micro-finance tax schemes, funds for the social and environmental stuffs, ethical, removal of barriers to credit access, and low-income banking, goods and services industries are enforcing also. In developing countries to address the needs of the disadvantaged communities, there is always a strong faith that indirect tax initiatives have the powerful potential to make positive sharing.

Organizations particularly globally operated tax system, have been benefited with the induction of goods and services industries into their function. This has enabled them to fully exploit the strengths of indirect tax system in creating relationships resulting in business growth and profitability. It is also established how the Indian economy is in the process of integrating itself with the global economy wherein financial services and goods and services industries are to operate in similar paradigm as exist Rajasthan. This changed scenario has come up due to the influence of globalization and privatization in the banking sector and the increased use of tax services. However, a current assessment of the impact of these two factors on the tax system in Rajasthan is not available. It would also be important to mention here that the Rajasthan tax by and large is making an effort to integrate and adept various initiatives for their business and rural development and customer impact. The private sector Rajasthan tax systems are in a sense more attuned to goods and services industries, though in different arenas. In the researcher’s view, it is essential that the correct assessment of goods and services industry indirect tax activities by Rajasthan tax authority and their adaptability and acceptability for goods and services industry is the first step towards developing a strategy for financial inclusion in India. To the best of researcher’s knowledge, no study has been taken with this view. Indirect tax applications in financial services, especially with the consumer response within the goods and services domain have not been applied and studied in great detail in the Rajasthan context. So the survey undertaken by the researcher has adopted a grounded view of goods and services industries. The research has made an effort to evaluate the status of tax system in Rajasthan tax Sector by comparing the goods and services industry initiatives by taxes.
From the above studies, it is observed that though several studies have been conducted in the field of indirect tax, but no studies relating to goods and services has conducted to assess the implications of GST on goods and services industry. So the researcher is intended to undertake the present study in the Rajasthan state to know the level of tax payer about GST no study has been done by any other researcher. So the following study is been done by researcher to understand A Comparative Study on Various Industry Components: A View of Goods and Service Industry Representatives on Goods and Services (GST) in Rajasthan.

1.11 Research Type:
1. The analysis study is Descriptive in nature. Descriptive study could be a inquiring investigation with adequate interpretation. It the best manner of analysis and is additional specific. in the main designed to explore data and provides data for formulating additional refined studies.

2. Research studies are descriptive in nature. Descriptive study is a fact-find investigation with adequate interpretation; it is the simplest method of research and is more specific. Mainly designed to detect information and provides information to prepare more sophisticated studies.

3. Any use of the consumption tax plan must meet all the elements of the big deal. In order to encourage the implementation of large bargaining, the Committee recommended approval of the rupee 50,000 kilograms.

4. The grant will be used to meet the state government in the 2010-11 to 2014-15 years to implement the income tax loss claims, in line with the big deal. On 1 January 2015, according to the decentralization formula, the unused balance will be allocated to all states.

Data Collection:
This study is based totally on primary information and supported by secondary information. Primary information is collected from clients with the assistance of program to customer awareness. A structured form is ready by the investigator for this purpose. Data sets, primary information collected through structured questionnaires and earlier records, reference books, and secondary information received from magazines, magazines and also the net.

To identify the tax payer awareness a survey has been done through a scheduled based questionnaire and to access the implication of “A Comparative Study on Various Industry

A) Primary data

Self-structured questionnaires have been framed pre-tested and then applied to gather information with the aim to solve the stated problem. Primary data are collected through different methods like questionnaire, personal interviews, and schedule method. Two sets of pre-tested questionnaires have been designed covering various important issues regarding the problem. Primary data have been collected from urban and rural areas of Rajasthan. Rajasthan is divided in seven regions that are Ajmer, Jaipur, Jodhpur, Udaipur, Kota, Bharatpur, and Bikaner. The Distribution of the questionnaires was based on above demographical profile. The respondents were asked certain questions related goods and services activities. To identify the consumer awareness, Responses of the questionnaire have also been tested with the help of SPSS software.

(B) Secondary information: -

Secondary information embrace data collected from varied sources, revealed furthermore as unpublished analysis papers, magazines, brochures, journals, periodicals, analysis papers bestowed in varied conferences, books, net websites etc. So, Literature Survey is conducted to gather secondary information for the identification of various variables, probable up to date problems, and clarity of ideas. This has been followed by primary survey. within the gift study secondary information has been used from reports particularly “first discussion paper in product and services tax in Bharat ” publish within the authorised committee of state finance Ministers at capital of India, November ten, 2009. Therefore, literature surveys have been conducted to collect secondary data to identify the different variables, potential contemporary issues, and the clarity of concepts. After this, the primary survey has been done by using the secondary data in the current study "The first discussion paper in goods and services taxes in India", published in the Empowerment Committee of State Finance Ministers in New Delhi, November 10, 2009. And data related to tax the collected data have been payer has been used from GST report "Impact and progress of goods and services bill". Data from Rajasthan region was collected from the various reports of centre government goods and service bill.