

Literature Review On Impact Of Goods And Services Tax On Consumer Buying Behavior Of Fast Moving Consumer Goods In Dakshina Kannada District- An Analytical Study

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Abstract

This literature review aims to explore the impact of Goods and Services Tax (GST) on consumer buying behavior specifically related to Fast-Moving Consumer Goods (FMCG) in Dakshina Kannada district. The study analyzes and synthesizes existing research articles, studies, and reports to understand the changes in consumer buying behavior following the implementation of GST in the region. The current research is based on a positivist research paradigm and a deductive research approach is to be used in order to examine the facts and figures. The descriptive research design will be used because it helps in furnishing a detailed data collection procedure and plan. The study examining the effects of the Goods and Services Tax (GST) on consumer buying behavior regarding Fast-Moving Consumer Goods (FMCG) in Dakshina Kannada District offers valuable insights that can be of practical significance to multiple stakeholders and enhance the growth and effectiveness of the FMCG industry. The study examining the effects of the Goods and Services Tax (GST) on consumer buying behavior regarding Fast-Moving Consumer Goods (FMCG) in Dakshina Kannada District offers valuable insights that can be of practical significance to multiple stakeholders and enhance the growth and effectiveness of the FMCG industry. This study is unique because it focuses on the analytical study on the impact of Goods and Service Tax on consumer buying behavior on of FMCG in Dakshina Kannada District.

Keywords: Goods and Service Tax, Fast-Moving Consumer Goods, consumer buying behavior, Dakshina Kannada district

1. INTRODUCTION

The Goods and Services Tax (GST) was implemented by India on July 1, 2017, with the aim of simplifying the taxation process and reducing the cascading impact of multiple levies. The introduction of the Goods and Services Tax (GST) has brought about a shift in the purchasing patterns of Fast-Moving Consumer Goods (FMCG) consumers in Dakshina Kannada. Researchers found that following the introduction of the Goods and Services Tax (GST), business owners in the Dakshina Kannada area had a more optimistic perspective. The implementation of the Goods and Services Tax (GST) in India is anticipated to enhance economic growth and augment revenue generation across the nation using the uniformity of tax rates across all states. The implementation of the Goods and Services Tax (GST) has led to a rise in the prices of various household appliances such as refrigerators, air conditioners, and televisions. Due to the presence of inflationary forces, a Goods and Services Tax (GST) at a rate of 28%

will be levied on consumer durables. The mean tax rate observed in recent decades has been approximately 27%.

According to Kamal Nandi, the Business Head of Godrej Appliances, the escalation in production costs and government levies necessitate the implementation of price hikes. Due to the increase in prices, there has been a decrease in consumer demand for these products. The Goods and Services Tax (GST) has had a significant impact on the Fast-Moving Consumer Goods (FMCG) industry. In response to the implementation of the Goods and Services Tax (GST), companies such as Amul and Nestle have made modifications to their pricing strategies (Gilal, 2022). The impact of GST on logistics costs has led to a decrease in prices for certain fast-moving consumer goods (FMCG). The reduction in prices has led to a surge in demand for these commodities, particularly in rural and semi-urban areas. According to a recent study, the application of tax rates to numerous items available for purchase is a complex and ambiguous matter. The introduction of GST has brought about a significant change in the attitudes of consumers towards fast-moving consumer goods (FMCG) in Dakshina Kannada district. The price hikes have caused a change in consumers' perceptions and behaviors toward consumer durables. The implementation of GST has resulted in a decrease in prices for certain fast-moving consumer goods (FMCG), thereby causing a surge in demand across the nation, especially in rural and semi-urban areas. The evolving GST system is expected to exert a significant impact on the consumer behavior of the Dakshina Kannada region, particularly regarding fast-moving consumer goods.

2. OBJECTIVES OF REVIEW PAPER

The objectives of a review paper on the impact of the Goods and Services Tax (GST) on consumer buying behavior of Fast-Moving Consumer Goods (FMCG) in Dakshina Kannada District, Karnataka, can include the following:

- To understand the background of the research area.
- To analyze the causal relationships between the variables.

3. METHODOLOGY

3.1 Research approach

Research approach is referring as a fundamental part of the research methodology which are based on certain belief and assumptions. The current research is based on quantitative in nature so that positivism research paradigm will be used in order to make a complete study on Impact of GST on consumer buying behavior on FMCG Products in Dakshina Kannada District. In addition to this, deductive research approach is to be used in order to examine those facts and figures which are numerically expressed in a data collection process.

3.2 Research Design

Research design is referring to a complete structure of the study which also known as a blueprint of the research that are based on certain philosophies of the research. In order to examine the Impact of GST on consumer buying behavior on FMCG Products in Dakshina Kannada District-, descriptive research design will be used. The reason for choosing the descriptive research design because it helps in furnishing a detailed data collection procedure and plan. The distinct characters and practices that are revealed through research examinations are portrayed effectively through the descriptive research. As a

quantitative research deals with testing of hypothesis with the association between the pre- defined theoretical concepts and so a descriptive design will suit the process better.

3.3 Data collection

The data collection method is defined by the procedure adopted to collect data which can be either quantitative data or qualitative data collection. In the current research study, the quantitative data collection method will be used in which the survey method is a popular technique for primary data collection through survey instruments such as questionnaires and through personal interviews and focus group discussions. The close-ended surveys are ones that have their individual predestined answer sets. The main advantage of using close-ended questionnaires is that it enables the participants to express their views precisely and even within a single shot. The implementation of 5- a point Likert scale enables the easy assessment of collected data with the aid of pragmatic tools.

3.3 Sample Design

The sampling technique can be classified into non-probability and probability designs respectively. Probability sampling techniques suit the best when a positivist research paradigm is adapted and a quantitative research methodology is employed. The author involves Stratified random disproportionate sampling for the selection of participants. Stratified random sampling is a method that is utilized for selecting participants from a naturally-occurring group of people and each participant has an equal chance of being elected for the study. A survey will be conducted among 11 taluk- urban, semi-urban, rural, and APL and BPL card holders' consumers in Dakshina Kannada District.

3.3 Data analysis

In order to present the collected data in an effective manner, the thematic presentation will be used by the researcher with the help of pie charts, bar diagrams, charts, etc. It helps to present the facts and information in a simple manner so that it will be easily understandable by the viewers. Statistical analysis is very much essential for the test of hypothesis too in an empirical deductive research approach which includes SPSS, Chi-Square test and descriptive analysis of the variable in order to get the final result.

4. REVIEW OF LITERATURE/ RELATED WORKS

This section presents a review of the literature of past research studies on the study area. Important studies have been reviewed related to Goods and Services Tax, Fast Moving Consumer Goods and consumer buying behavior here. The researcher would be facilitated by such reviews to develop conceptual knowledge and enable them to identify research gap and do further study.

Table 4.1: Scholarly literature on GST: Overview and Global Perspective

S. No.	Area & Focus of the Research	The outcome of the Research	Reference
1	A Comprehensive Analysis Of Goods And Services Tax (Gst) In India	The researcher stated that in November 2017, the GST Council announced its decision to exempt taxation on a total of two hundred frequently bought Fast-Moving Consumer Goods (FMCG). The tax status of various fast-moving consumer goods (FMCG) has been a subject of considerable ambiguity. The tax implications of a buy-one-get-one promotion are ambiguous. The implementation of promotional plans by FMCG firms is not readily apparent.	Maruthi, M. V. (2020). A Comprehensive Analysis Of Goods And Services Tax (Gst) In India. International Review of Business and Economics, 4(2), 62.
2	A bibliometric analysis of research on goods and service tax (GST) from 2004 To 2019.	This literature developed basic perspectives for the growth of goods and service tax research and recent developments based on reviewing 177 research and review papers published in Scopus database from 2004 to 2019. Approximately 152 countries are following this tax system. It concluded that it is a prospective area of research in future.	Dhar, K., & Khandelwal, U. (2020). A bibliometric analysis of research on goods and service tax (GST) from 2004 To 2019. Academy of Accounting and Financial Studies Journal, 24, 1-10
3	Review on global implications of goods and service tax and its Indian scenario	The stud stated that the elimination of Central Sales Tax (CST) under the Goods and Services Tax (GST) regime would result in a reduction of costs associated with the transportation and storage of commodities, owing to advancements in the supply chain, tax payment, and demand credit inclusion. The accessibility of products can be enhanced through the implementation of price and tax reductions.	Revathi, R., & Aithal, P. S. (2019). Review on global implications of goods and service tax and its Indian scenario. Saudi Journal of Business and Management Studies, 4(4), 337-358.

4	Goods and services tax and sales and services tax in Malaysia: A review of literature	Goods Services Tax (GST) was implemented in Malaysia starting in April 2015 to replace the Sales and Services Tax (SST). The study reviewed the prior literature on tax reforms. It analyzed data from scholarly journals, newspapers, review articles, and other related documents. The study concluded that both tax systems have their own advantages and disadvantages. The government should learn from past experiences to ensure that the new SST will be a better tax system.	Sidik, M. H. J., Muhaidin, N. J., & Supar, M. (2019). Goods and services tax and sales and services tax in Malaysia: a review of literature. <i>International Journal of Financial Research</i> , 10(5), 208-214
5	“GST: A Global Facet	This research paper compared the Indian GST model to other countries. The other countries have, a unified GST system while India has a dual GST system where the tax is collected by both the union and state governments namely the CGST and SGST. The study focused to compare the taxation policy of different countries. Effort has also been taken to understand the VAT system that is present in more than 150 countries with VAT receipts representing approximately 20% of total tax revenue in the OECD countries.	Thattil, G.S. (2018). GST: A Global Facet.” <i>Int. J. Sci. Res. Comput. Sci. Appl. Manag. Stud.</i> , vol. 7, no. 5, 2018.
6	“An overview of Goods and Services Tax (GST) in India”	The study pointed out the impact of GST on Indian economic growth through secondary Data. The study found that the GST is expected to simplify and balance the complex indirect tax regime in our country and reduce the cost of operation, th6ereby making industry more competitive.	Kapoor, S. (2018). An overview of goods and services, tax (GST) in India. <i>International Research Journal of Management and Commerce</i> , 5(4), 37-50
7	Goods and Service Tax in India: Basic Concepts and Features	The paper analyzed the impact of GST (Goods and Services Tax) on Indian Tax Scenario. The researcher discussed GST and evaluated its objectives, possible challenges, threats, and opportunities. It is concluded that GST which is considered as one of the biggest taxation reforms in India will help to boost the overall Growth and development of the country.	Khan, H. F. (2018). Goods and Service Tax in India: Basic Concepts and. <i>Journal of Investment and Management</i> , 7(1), 13-18

<p>8</p>	<p>A comprehensive analysis of Goods and Services Tax (GST) in India.</p>	<p>The paper highlighted the background of the taxation system, the GST concept along with significant working, comparison of Indian GST taxation system rates with other world economies, and also presented in-depth coverage regarding advantages to various sectors of the Indian economy after levying GST and outlined some challenges of GST implementation. The study found that GST will improvise tax collections and boost up India's economic development and break all tax barriers between Central and State Governments.</p>	<p>Nayyar, A., & Singh, I. (2018). A comprehensive analysis of Goods and Services Tax (GST) in India. <i>Indian Journal of Finance</i>, 12(2), 57-71.</p>
<p>9</p>	<p>“Relevance of GST HSN Codes for Indirect Tax Implementation in India: A Review</p>	<p>It conducted a review on the relevance of Harmonized System of Nomenclature Codes for the indirect tax system in India. The study found that India by adopting HSN classification for implementation of GST, will gain recognition and acceptance from countries around the world that have already adopted and implemented it. Thus usage of HSN codes will not just simplify trade but will also make this new GST regime globally harmonized.</p>	<p>Kar, N., & Sahore, N. (2018). Relevance of GST HSN Codes for Indirect Tax Implementation in India: A Review. <i>BULMIM Journal of Management and Research</i>, 3(2), 39-45.</p>
<p>10</p>	<p>“A study on Public awareness towards Goods and Service Tax (Amendment) Bill in Sivakasi Region”</p>	<p>This review provides an overview of the GST system in India, highlighting its objectives, features, and impact. The data for the study has been collected through questionnaire instrument. Tools like ANOVA, Co-efficient and Correlation are used to overview the data. The found that the awareness towards GST should be provided to the illiterate and the women community.</p>	<p>Murugaiyan, S., Jeyanthi, R. S., & Siddharth, P. (2017). A study on public awareness towards goods and services tax (amendment) bill in Sivakasi region. <i>Asian Journal of Managerial Science</i>, 6(2), 1-4.</p>

Table 4.2: Scholarly literature on GST: Impact on economy, Benefits, and Problems

S. No.	Area & Focus of the Research	The outcome of the Research	Reference
1	An Analytical Study of the Various Provisions Relating to GST in India and Its Impact on the Indian Economy and Public Sector Undertakings After the Implementation of GST	The study analyzed the trend in registration and return filing, the contribution from different forms of business to GST revenue, the share of different states in GST collection, and examined the impact of Covid19 pandemic on GST collection. It is revealed from the study that GST collection which was Rs 65937.91 Crores in August 2018, increased to Rs. 74943.26 Crores in March 2020.	Mridha, S., & Yadav, B. An Analytical Study of the Various Provisions Relating to GST in India and Its Impact on the Indian Economy and Public Sector Undertakings After the Implementation of GST. IJFMR-International Journal For Multidisciplinary Research, 5(3).
2	A Study on Growth of Goods and Services Tax (GST) in India - An Golden Opportunity for Growth of Indian Corporate Sectors	The paper investigated the revenue collection of Goods and Service Tax (GST) month-wise and its growth. It also examined the total number of 3 (b) and GSTR I return filed in Goods and Service Tax (GST) month, quarter-wise, and its growth rates as of 30th April 2019 in India. The review explored the macroeconomic impact of GST on GDP growth, investment, and export potential, with a specific focus on its implications for the corporate landscape.	Govindan, P. (2019). A study on growth of goods and services tax (GST) in India-An golden opportunity for growth of Indian corporate sectors. SJCC Management Research Review, 87-113.
3	An Analysis of Future Road Map of Goods and Services Tax in Indian Scenario,”	The study found that GST will give more fruitful benefits to the development of the country than the presently experiencing benefits and makes the country a favorable place for both national and international business people.	Mr Abhishek, N., Kaikamba, S., & Divyashree, M. S. (2019). An analysis of future road map of goods and services tax in Indian scenario. ,” IOSR J. Bus. Manag., vol. 21, no. 2, pp. 12–17.

4	“Impact of Goods and Service Tax after Implementation”.	The study has been done through primary source questionnaire instrument. The purposive sampling technique is used and 120 respondents were used to collect data. The study concludes that the expectation of the Government was the implementation of the GST would boost the growth of economy in its long run.	Banerjee, S., & Agrawal, P. (2018). Impact of Goods and Service Tax after Implementation. <i>Global Journal of Management and Business Research</i> , 18(2), 1-6
5	Impact of GST on Indian economy	The researcher analysed the Impact of GST on Indian economic development. This study was done with the help of Secondary Data. The study found that GST has had a positive impact on the economy, leading to increased efficiency and transparency in the tax system.	Bindal, M., & Gupta, D. C. (2018). Impact of GST on Indian economy. <i>International Journal of Engineering and Management Research (IJEMR)</i> , 8(2), 143-148.
6	Impact of GST On Indian Economy	This paper reviews the impact of GST on different sectors of the Indian economy, such as manufacturing, services, and agriculture, and analyze how it has influenced consumer behavior and business operations. Additionally, the review would critically examine the challenges faced during GST implementation and the policy measures taken to address them. The study concluded with key insights and recommendations to maximize the benefits of GST and overcome any potential drawbacks in the Indian economic context.	Aneja, A. (2018). Impact of GST On Indian Economy. <i>International Journal of Research and Analytical Reviews</i> , 5(3).
7	Impact of Goods and Service Tax after Implementation	This review focused on the impact of GST on tax compliance behavior among businesses and individuals. It analyzed various factors that influence tax compliance, such as the simplicity of the tax system, tax rates, and the ease of filing tax returns. The paper highlighted the issues after the implementation of GST in India.	Banerjee, S., & Agrawal, P. (2018). Impact of Goods and Service Tax after Implementation. <i>Global Journal of Management and Business Research</i> , 18(B2), 15-19

8	“A study on Impact of GST on Indian Economy”	The study examined the impact of GST on the Indian economy in the short-run and long-run. This literature review provides an overview of the GST system in India, discussing its historical context, objectives, and features. It examines the impact of GST on various sectors of the Indian economy and identifies challenges and opportunities associated with its implementation.	Mishra, N. (2018). Impact of GST on Indian economy. International journal of basic and applied research, 8(11), 385-389.
9	“A Study on Impact of Goods and Service Tax on Indian Economy”	The study found that the successful implementation of Goods and Service Tax will depend on its horizontal route in the states, and the pattern of a Goods and Service Tax council that drives agreement on rates, exclusion lists, applicability boundaries, principles of supply, special provisions to certain states, and a host of other rules and regulations. It is also observed that International Monetary Fund has projected that the Goods and Services Tax reform in India is projected to drive the medium term economic growth rate to beyond 8 per cent.	Asokan, R., & Jayakodi, A. (2018). A Study on Impact of Goods and Service Tax on Indian Economy. International Journal of Scientific Research in Computer Science Applications and Management Studies, 7(5).
10	“Goods and Service Tax and its impact on Indian Economy”	The study evaluated the impact of GST on Indian Economy. This is conceptual in nature based on secondary data. This review focused on empirical research related to GST in India. It synthesized findings from studies that investigate the impact of GST on economic growth, tax compliance, business competitiveness, and other related factors. The review identifies gaps in existing research and suggested avenues for future empirical studies.	Agrawal, Y. K. (2017). Goods and services tax and its impact on Indian economy. IOSR journal of business and management, 19(10), 26-30
11	A study on implementation of goods and services tax (GST) in India: Prospectus and challenges	The paper highlighted the background, Prospectus and challenges in Implementation of Goods and services Tax (GST) in India. The Researchers used an exploratory research technique based on secondary data. The study concluded that it is necessary on the part of the government to educate, conduct proper training, continuous seminars and workshop on GST is need of the hour.	Lourdunathan, F, & Xavier, P (2017). A study on implementation of goods and services tax (GST) in India: Prospectus and challenges. International Journal of Applied, 3(1), 626-629

12	Goods and Service Tax (GST) and its outcome in India	It examined the economic, fiscal, and administrative outcomes of GST and assessed its impact on various sectors of the economy. The study concluded with valuable insights that in India, implementation of GST would also greatly help in removing economic distortions caused by present complex tax structure and will help in development of a common national market.	Mujalde, S., & Vani, A. (2017). Goods and Service Tax (GST) and its outcome in India. Journal of Madhya Pradesh Economic Association, 27(1), 1-4.
13	“GST and its impact on various sector”	This study comprehensively analyzed the impact of Goods and Services Tax (GST) on various sector. Like food, Housing and Construction, FMCG, rail, financial services, Information Technology enabled services, and small enterprises. Additionally, the study assessed how GST has influenced the Make in India initiative and the competitiveness of Indian manufacturers in domestic and international markets.	Ramya, N., & Sivasakthi, D. (2017). Gst and its impact on various sector. Journal of Management and Science, 1, 65-69
14	“Impact of GST on Growth and Development of India Economy”	This study provided a sectoral analysis of the impact of Goods and Services Tax (GST) on India's economic development. It found that the enumeration of benefits casts a welcome setting for GST. Proving GST as a superior and sufficient system depends upon the structure it is designed into and the manner of implementation. While it serves to be beneficial setup for the Industry and the Consumer, it would lead to increase in revenue to Government	Yadav, S. R. (2017). Impact of GST on Growth and Development of India Economy. International Journal of Advances in Social Sciences, 5(3), 180-182.
15	GST- A positive reform for indirect taxation system”	The study delves into the growth trajectory of the Goods and Services Tax (GST) in India and its implications for the corporate sectors. The study analyzed the implementation of GST and its impact on various industries and businesses. It examined how GST has streamlined the taxation system, reduced tax cascading, and improved compliance for corporate entities. The study concluded that the GST will provide relief to producers and consumers by providing wide and comprehensive coverage of input tax credit set-off, service tax set off and subsuming the several taxes.	Akansha Khurana and Aastha Sharma on “GST- A positive reform for indirect taxation system” International journal of advance research, (2016) vol 4, issue3.pp-500-505

16	“A study on impact of goods and service tax on Indian economy. A Key Tax Reform”.	The main aim of this study is to focus the needs of Goods and Services Tax in India and to study the impact of GST. Through convenience and judgmental sampling method 200 customers opinions were collected and analyzed. The study found that on one hand the there is a neutral impact of GST on Pharma, Industrial Capital Goods and IT sector on the other hand positive impact Auto - Batteries, Retail Sector, Logistics, Automobile and Metal.	Arpit Shailesh, D. T. (2016). A study on impact of goods and services tax on Indian economy: A key tax reform. International Journal of Commerce and Management Research, 2(10), 76-80.
17	“Goods and Services Tax in India - a Positive Reform for Indirect Tax System,	The paper highlighted the background, objectives of the proposed GST, and the impact of GST in the present tax scenario in India. The study concluded that GST will provide relief to producers and consumers by providing wide and comprehensive coverage of input tax credit set-off, service tax set off, and subsuming the several taxes.	Khurana, A., & Sharma, A. (2016). Goods and Services Tax in India-A positive reform for indirect tax system. International Journal of Advanced Research, 4(3), 500-505.

Table 4.3: Scholarly literature on Fast moving consumer goods industry

S. No.	Area & Focus of the Research	Outcome of the Research	Reference
1	Modeling the supply chain network in the fast-moving consumer goods industry during COVID-19 pandemic	This paper illustrated supply chain network modeling initiatives in the Fast-Moving Consumer Goods (FMCG) sector during the COVID-19 pandemic. The review also investigated the use of data analytics and predictive modeling in identifying potential risks and vulnerabilities in the supply chain. The results of the analysis of the design of the SC network for fast-moving consumer goods in the conditions of Covid-19 show that strategic and tactical decisions must be made correctly in order to reduce costs and maintain the freshness of products.	Asgharizadeh, E., Daneshvar, A., Homayounfar, M., Salahi, F., & Amini Khouzani, M. (2023). Modeling the supply chain network in the fast-moving consumer goods industry during COVID-19 pandemic. Operational Research, 23(1), 14.
2	Sustainability in Industry: The Lack of Implementation Running in the FMCG	The study examined that the of the discernible effects of the Goods and Services Tax (GST) on consumer conduct is the heightened level of price transparency. The implementation of a uniform tax rate facilitates ease of comparison for	Susilo, D., Mendoza, C. M. T., & Khan, M. A. (2023). Sustainability in Industry: The Lack of Implementation

	Industry	consumers when evaluating prices among various retailers and producers. Due to enhanced transparency, contemporary consumers are primarily swayed by objective factors such as product quality, brand equity, and pricing, rather than tax differentials. The implementation of the Goods and Services Tax (GST) has resulted in a noticeable increase in consumer footfall at supermarkets, hypermarkets, and department stores.	Running in the FMCG Industry. Jurnal Ekonomi dan Bisnis Digital, 2(2), 461-476.
3	“An Empirical Study of Factors Affecting the Selection of Point of Purchase Location: A Case of FMCG Industry”	In this research, the researcher explained that, in spite of the fact that the supreme benefit made on FMCG items is moderately little, they, for the most part, sell in huge amounts, so the total benefit on such items can be enormous. The objective of the study is to study how the factors viz. Price, Promotion, Convenience and Quality affect the selection of the Point of Purchase for particularly bathing soap.	Singh, A., Singla, B., & Sharma, S. (2020). An empirical study of factors affecting the selection of point of purchase location: A case of FMCG industry. International Journal of Control and Automation, 13(2s), 72-78.
4	“Investigation into circular economy of plastics: The case of the UK fast moving consumer goods industry”	This study addressed a significant gap in the literature by revealing current initiatives implemented in the UK fast moving consumer goods (FMCG) industry through an in-depth exploration of four case organisations that have committed to the UK Plastic Pact, a pioneering collective initiative on plastic recycling. The study discloses a variety of present initiatives within the industry including the removal of unrecyclable plastics, packaging innovation, in-store retailer schemes, and label modifications.	Gong, Y., Putnam, E., You, W., & Zhao, C. (2020). Investigation into circular economy of plastics: The case of the UK fast moving consumer goods industry. Journal of Cleaner Production, 244, 118941.
5	SWOT (Strength, Weakness, Opportunities and Threats) Analysis of Fast Moving Consumer Goods (FMCG) Industries in India.	Examined that the supply chain management of fast-moving consumer goods (FMCG) has achieved a high level of efficiency, such that the disclosure of the producer's identity in all provinces before commercialization is no longer deemed necessary.	Karthik, T. T., & Prasad, T. R. (2020). SWOT (Strength, Weakness, Opportunities and Threats) Analysis of Fast Moving Consumer Goods (FMCG) Industries in India. Shanlax International Journal of Commerce,

			8(1), 92-100.
6	A Theoretical Study of Post Covid-19 scenario of FMCG Sector in India.	Analysed that the reduction in costs of producing fast-moving consumer goods (FMCG) due to the indirect impacts of climate and logistics has resulted in a decline in demand. This has been beneficial for both manufacturers and customers, particularly those residing in rural regions.	Gunasheela, C. (2020). A Theoretical Study of Post Covid-19 scenario of FMCG Sector in India.
7	“The Impact of Brand Variance on Gender in FMCG Sector: With a Special Reference to Toothpaste Category”	This research paper concludes that brand androgyny (masculinity or femininity of the brand) was negatively related to brand associations i.e., brand equity is not influenced by gender associations related to the brand or the product category. The methodology chosen for this research is quantitative in nature. The independent variable in this research is gender and the dependent variable is brand variance. This research paper found that there is no impact of brand variants on gender.	Grover, P., & Dasgupta, S. (2019). The impact of brand variance on gender in FMCG sector: With a special reference to toothpaste category. In Brand Culture and Identity: Concepts, Methodologies, Tools, and Applications (pp. 1294-1303). IGI Global.

Table 4.4: Scholarly literature Impact of Goods and Services tax on Fast moving consumer goods sector

S. No.	Area & Focus of the Research	Outcome of the Research	Reference
1	Impact Of Goods And Services Tax On Fmcg Sector	The study pointed out that in the past, each fast-moving consumer goods (FMCG) enterprise needed to undergo registration as a separate legal entity to engage in trade with one another. Furthermore, certain jurisdictions grant businesses exemption from taxes. Consequently, numerous consumer goods corporations with a multinational presence established their operations in the area. The introduction of the Goods and Services Tax (GST) has resulted in a certain level of uncertainty regarding tax returns for these enterprises.	Ramkumar, M. G. (2021). Impact Of Goods And Services Tax On Fmcg Sector. Turkish Journal of Computer and Mathematics Education (TURCOMAT), 12(11), 158-164
2	How fast GST is moving the Indian FMCG sector:	The study found that The FMCG sector of India composes more than 50 % of the food and beverage industry and another 30 % from	Gautam, M. A., & Bansal, R. (2020). How fast GST is moving the

	Empirical Study	personal and household care. Under the proposed GST system, it is expected that it would result in a simpler tax system, especially for industries like FMCG. The turnaround time in road transport has reduced by 18-20% since implementation of GST, due to removal of border checkpoints. This reduction has greatly helped the logistics industry which in turn has helped the FMCG sector.	Indian FMCG sector: Empirical Study. International Journal of GIS Business, 15(1), 339-349
3	GST in India–Deal Maker or Breaker for Distributers	The study analyzed that the increased ease with which consumers can compare prices has led to a surge in the desire for affordable and competitively-priced fast-moving consumer goods (FMCG). The implementation of GST has proven advantageous for e-commerce platforms, specifically those that specialize in the retail of fast-moving consumer goods (FMCG).	Priya, D. M., & Tholath, D. I. (2020). GST in India–Deal Maker or Breaker for Distributers. International Journal of Recent Technology and Engineering (IJRTE), 9(1).
4	“The Impact of Goods and Services Tax (GST) on Fast Moving Consumer Goods (FMCG) Consumers with respect of Personal care Products”	The study has investigated the impact of tax reforms with reference to GST (Goods and Services Tax) on FMCG consumers. Primary data was considered for this study. For collecting the data questionnaire was framed and distributed among 400 respondents. The data analysis revealed that 60% of the respondents strongly agreed that after implementation of GST affects the spending behavior and 59% of the respondents strongly agreed that GST has a negative impact on the price of personal care product.	Jagadish, G., & Reshma, K. J. (2020). The Impact of Goods and Services Tax (GST) on Fast Moving Consumer Goods (FMCG) Consumers with respect of Personal care Products. Asian Journal of Management, 11(1), 1-4.
5	Does GST a game-changer for Indian FMCG companies’ share return? (Event Study Analysis)	The study investigated that the implementation of a unified tax system has proven advantageous for online merchants as it has simplified logistical processes and enabled seamless interstate transactions.	Togadiya, J. B., & Oza, V. (2020). Does GST a game-changer for Indian FMCG companies’ share return?(Event Study Analysis). Journal of Engineering Sciences, 11(3), 637-653
6	A Study of finished goods inventory management of FMCG products in the	The study stated that the implementation of the Goods and Services Tax (GST) has streamlined the tax compliance procedures for businesses, thereby facilitating the adherence to tax	Kathiresan, S. A. (2019). A Study of finished goods inventory management

	South Indian market after the implementation of Goods and Service Taxation	regulations by smaller enterprises. The shift has led to increased availability of a wider range of fast-moving consumer goods (FMCG) at a singular retail destination, providing shoppers with greater options.	of FMCG products in the South Indian market after the implementation of Goods and Service Taxation (Doctoral dissertation, Dublin, National College of Ireland).
7	“Impact of GST on the FMCG Sector in India”	The tax rates on fast-moving consumer goods (FMCG) have either been reduced or maintained at the same level as the previous regime. Fast-moving consumer items, such as packaged food and other non-durables, are subject to indirect paper taxes, such as VAT. With the implementation of the Goods and Services Tax (GST), it can be observed that factories tend to incur lower tax liabilities. Nonetheless, the Goods and Services Tax (GST) also has an impact on Consumer Assets. The industry of fast-moving consumer goods and its challenges related to diminishing profitability.	Alie, A. H., Iqbal, J., Ahmed, S., & Bhat, A. A. (2019). Impact of GST on the FMCG Sector in India. <i>Research Journal of Humanities and Social Sciences</i> , 10(1), 24-28
8	Effect Of Goods And Services Tax (Gst) On Fast Moving Consumer Goods (FMCG)	The paper explored how the implementation of GST has affected the FMCG sector's production, distribution, pricing, and consumption patterns. The study was based on qualitative research methodology. It concluded that this would lead to India emerging as single largest common market, promoting opportunities for all size of FMCG business.	Das, B. P. (2018, January). EFFECT OF GOODS AND SERVICES TAX (GST) ON FAST MOVING CONSUMER GOODS (FMCG). In <i>Doctoral Colloquium</i> (p. 57).
9	A Study on the impact of GST in FMCG Sector with special reference to Palakkad District	This study is intended to know the attitude of consumers or customers in implementing GST by taking the important consumer durable segment, that is, Fast Moving Consumer Goods (FMCG). In this study researcher made an attempt to create a SWOT analysis of GST and to know about its pros and Cons so that it will be beneficial for policy formulation and also enable the common man to understand about the implication of GST. The study uses an exploratory research technique and convenience sampling method was used.	Sreekumar, P. G., & Chithra, R. (2018). A Study on the impact of GST in FMCG Sector with special reference to Palakkad District, Kerala. <i>IOSR Journal of Business and Management (IOSR-JBM)</i> , 20(9), 53-58.

10	<p>“A study on impact of goods and services tax on Indian industries with references to FMCGs sector”.</p>	<p>The study states that GST will be expected to remove the burden of the existing indirect tax system and play an important role in the growth of India. GST will also help to accelerate the overall Gross Domestic Product (GDP) of the country. The study found that GST impacts the FMCG sector by adjusting tax brackets and reducing distribution costs for various companies. Some companies will “gains” with lower taxes and distribution costs, and thus may respond by increasing product volume and lowering prices, while others may “lose” with higher taxes, and thus need to compensate by increasing prices.</p>	<p>Elavarasan, R., & Jagadeesan, P. (2018). A study on impact of goods and services tax on Indian industries with reference to FMCGs sector. International Journal Of Pure And Applied Mathematics, 119(12), 16737-16741.</p>
11	<p>GST and its Impact on FMCG</p>	<p>It explored FMCG companies that are likely to benefit in the GST scenario. The bigger benefit accrues from the re-distribution strategy being adopted by big players in the industry. This will take time to reflect results as it involves multiple stakeholders and a change in mindset, but is definitely going to reduce costs and improve operational efficacy</p>	<p>S. Agarwal. (2018) GST and its Impact on FMCG, The Chartered Accountant, pp. 48–54</p>
12	<p>“A study on Perspective Impact of GST on FMCG sector in India”</p>	<p>It stated that the fast moving consumer goods (FMCG) segment is the fourth largest sector in the Indian economy. The market size of FMCG in India is estimated to grow from US \$30 billion in 2011 to US \$74 billion in 2018. Growing awareness, easier access, and changing lifestyles have been the key growth drivers for the sector. It is very important to study that the feasible positive and negative side after implementation of GST in FMCG industry.</p>	<p>Naik, R. H., & Sudina, T. A. (2017). A study on perspective impact of GST on FMCG sector in India. Retrieved from International Journal of Research in Business Studies ISSN, 2455-2992.</p>
13	<p>“A STUDY ON IMPACT OF GOODS AND SERVICES TAX ON INDIAN INDUSTRIES WITH REFERENCE TO FMCG SECTOR”</p>	<p>The research paper examined the impact of goods and services tax on Indian industries, with reference to the FMCG sectors, which will give the overall idea about the positive and negative effects of GST, in this case, we can analyze and interpret the impact on the industries. The paper is made using exploratory research methodology by the secondary source of data. As the research has concentrated on the FMCG Industries which is the most essential for the people because this industry product is supplied on a daily basis as consumption takes place daily. It has also concentrated on several industries, their impact</p>	<p>Chavan, R. (2017). A STUDY ON IMPACT OF GOODS AND SERVICES TAX ON INDIAN INDUSTRIES WITH REFERENCE TO FMCG SECTOR. International Journal Of Innovative Research In Management Studies</p>

		and measures.	(IJIRMS, 2 (8), 7–12.
14	“Influence of ‘GST’ on the fast moving goods consumer goods”	GST will change the current system of taxation based on production to one based on consumption. The required data for the study have been collected through primary in nature by issue of a structured questionnaire. A sample of 100 respondents has been collected by adopting non-probability sampling. The statistical techniques like simple percentage analysis, chi-square test and correlation analysis have been used for the analysis. The study found that FMCG sector is the major taxation influences the company’s decision on manufacturing location and distribution of goods.	Dr. Jayashree, R Kotnal. (2017). Influence of ‘GST’ on the fast moving consumer goods. International Journal of Advanced Research and Development, Volume 2; Issue 6; November 2017; Page No. 12-15
15	“GST and its Probable Impact on the FMCG industry in India”	The study compared the current and proposed tax system India by studying the applicability of GST in various cases. The secondary data has been used for this study. Mean, Standard Deviation and ANOVA have been used to analyse the data. The result obtained that the impact over the FMCG companies by GST would be the opportunity to notice the supply chain movement business parameters. Hence, impact of GST in every aspect of the business.	Kumar, M., & Kumar, C. Y. (2017). GST & its Probable) Impact on the FMCG) Industry in) India.

Table 4. 5: Scholarly literature on Consumer Buying Behavior and Fast-moving consumer goods

S. No.	Area & Focus of the Research	Outcome of the Research	Reference
1	Consumer Buying Behaviour towards FMCG products post COVID 19–A shift from Physical to Digital Method	The study states, as per the GST measurement regulations, in cases where the value of a service is indeterminate, the equitable market value of a similar good or service must be employed as a substitute. The GST pricing information has been eagerly awaited by the consumer-packaged goods industry. The Indian government has released guidelines about the application of Goods and Services Tax (GST) on Fast-Moving Consumer Goods (FMCG) and other commodities. According to industry experts in the FMCG sector, a significant proportion of products are anticipated to be subjected to taxation. A limited subset of products, specifically those that are	PRIYA, S. (2022). Consumer Buying Behaviour towards FMCG products post COVID 19–A shift from Physical to Digital Method. New Trends in, 120.

		priced below 12% in parentheses, are anticipated to incur higher costs compared to the prevailing benchmarks.	
2	Impact of the Covid-19 Pandemic Outbreak on Panic Buying Behavior in the FMCG Sector	Comprehensively researched that the rapid growth of the fast-moving consumer goods sector in India can be attributed to three primary factors: an increasing consciousness in individuals' daily routines, the accessibility of FMCG products to meet consumer demands, and a shift in lifestyle or preferences. Multiple factors contribute to the diverse range of influences on consumer preferences for fast-moving consumer goods (FMCG).	Thakur, V., & Kiran, P. (2021). Impact of the Covid-19 Pandemic Outbreak on Panic Buying Behavior in the FMCG Sector. <i>Ushus Journal of Business Management</i> , 20(2), 71-90
3	A study of factors affecting buying behaviour of Indian consumers towards online purchase of FMCG product	The study analyzed FMCG products are sold and consumed in every household in India. It is estimated that FMCG market's value in India will be \$220 billion by the year 2025. The study identified and analyzed six factors like Efficiency, Fulfilment, System Availability, Privacy, Responsiveness, and Contact which impacts the buying decisions of consumers when purchasing FMCG products through online mode.	Hassan, S.T., Apoorv, R.K.B. & Malvika, P.M. (2021). A study of factors affecting buying behaviour of Indian consumers towards online purchase of FMCG product. <i>Journal of Research in Business and Management</i> , 9(2), 46-51
4	A Critical Study on various Advertisement Appeals (Mainly endorsement appeal) Used in FMCG Sector	The consolidation of all these levies will result in the implementation of a unified GST rate. The Fast-Moving Consumer Goods (FMCG) sector is anticipating a comprehensive tax rate ranging from 22 to 24 percent. The projected utilization of the Goods and Services Tax (GST) is anticipated to fall within the range of 18% to 20%. The FMCG sector in its entirety may consider adopting it. Input credits are not currently accessible for taxes such as CST, CVD, and SAD within the existing tax framework.	Vajir, K. (2021). A Critical Study on various Advertisement Appeals (Mainly endorsement appeal) Used in FMCG Sector (Doctoral dissertation, School of Petroleum Management)
5	A Comparative Study of Consumer Behavior with Regards to FMCG Products.	The study investigated the impact of the Goods and Services Tax (GST) on consumer spending has been observed in the fast-moving consumer goods industry as well. Due to the implementation of efficient tax and logistical systems, purchasing goods in large quantities has become more economically viable for consumers, resulting in a	Mahapatra, A. (2021). A Comparative Study of Consumer Behavior with Regards to FMCG Products

		growing trend toward bulk buying. The emergence of this phenomenon has necessitated retailers and manufacturers to modify their inventory management tactics.	
6	“Factors Affecting Consumer Buying Behaviour and Decision Making Process towards FMCG Products”	The study revealed that behaviour of consumers plays a crucial role in marketing the FMCG used by consumers and it depends on various factors. The review explored different psychological, social, and cultural factors that impact consumer decision-making processes. It was found that the behaviour of consumers varies by location, price, promotion, product and physiological factors. However, the effect of these factors affecting the decision of consumers would vary from one product to another.	Chhabra, D., & Farooque, A. (2018). Factors affecting consumer buying behaviour and decision making process towards FMCG products. Journal of Advances and Scholarly Researches in Allied Education, 15(6), 131-139
7	Consumer behaviour towards fmcg products: A study with special reference to Rajapalayam	The study found that at present, urban India accounts for 66% of total FMCG consumption, with rural India accounting for the remaining 34%. However, rural India accounts for more than 40% consumption in major FMCG categories such as personal care, fabric care, and hot beverages. In urban areas, home and personal care category, including skin care, household care and feminine hygiene, will keep growing at relatively attractive rates. The study conducted in Rajapalayam and investigated consumer preferences, perceptions, and buying decisions related to FMCG products. It also examined factors influencing consumer choices, such as brand loyalty, price sensitivity, and product attributes.	Meera, M. R., Mahalakshmi, R., & Padmaja, R. (2017). Consumer behaviour towards fmcg products: A study with special reference to Rajapalayam. Research Journal of Humanities and Social Sciences, 8(1), 69-80.
8	A Study on consumer behavior towards FMCG products among the rural-suburban Hhs of Ernakulam	The study identified the level of influence of various factors on the purchase of FMCG products-soaps & detergents among rural/ semi-urban consumers. The study emphasized that rural consumers gave more importance to the ‘quality’ of the FMCG-personal care brands they bought rather than the normative influences or social appeal vides celebrity endorsements in the mass media.	Kumar, N. A., & Joseph, J. (2014). A Study on consumer behavior towards FMCG products among the rural-suburban Hhs of Ernakulam. Journal of Global Economics, 1-10.

9	A case study on consumer buying behavior towards selected FMCG products	It identified the factors affecting consumer buying behavior towards FMCG products and finally affecting their decision-making process. The data for this study has been collected through a questionnaire and findings have been theoretically presented. The paper found that consumer behavior is largely affected by place, product, price, promotion, physiological and psychological factors. However, effect of these factors also differ from product to product.	Vibhuti, A. K. T., & Pandey, V. (2014). A case study on consumer buying behavior towards selected FMCG products. International Journal of scientific research and management, 2(8), 1168-1182.
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Table 4. 6: Scholarly literature on Goods and Service Tax and consumer behavior

S. No.	Area & Focus of the Research	Outcome of the Research	Reference
1	Goods and services Tax (GsT): an exTension To Theory of planned behaviour	The research pointed out that the urban sector, which constitutes the second largest contributor to the Fast-Moving Consumer Goods (FMCG) industry, was responsible for 40% of sales and had an estimated market value of approximately US \$19.6 billion in 2016. According to the India Brand Equity Base, the Fast-Moving Consumer Goods (FMCG) market was valued at \$49 billion in the fiscal year 2016-2017. It is projected that this figure will increase by more than two-fold by the year 2020. According to projections, the FMCG industry is expected to receive a contribution of US \$100 billion from rural regions by the year 2020. Furthermore, it is anticipated that this share will increase by more than twofold to reach \$220 billion within the subsequent five-year period.	Padmavathy, C. (2020). Goods and services Tax (GsT): an exTension To Theory of planned behaviour. Global Management Review, 14(1), 1-8.
2	“GOODS AND SERVICES TAX AND CONSUMER BUYING BEHAVIOUR–A STUDY”	The impact of the Goods and Services Tax (GST) on the pricing of Fast-Moving Consumer Goods (FMCG) has exhibited a diverse range of outcomes. The prices of select commodities experienced a decline, whereas the prices of others exhibited a marginal increase. Following the adoption of GST, there were reportedly certain supply chain issues that emerged as a result of misunderstandings and apprehensions	GOWTHAM RAMKUMAR, D. S. C. (2020). GOODS AND SERVICES TAX AND CONSUMER BUYING BEHAVIOUR–A STUDY. PalArch's Journal of Archaeology of

		regarding tax rates. The pricing scenario attained stability as firms adapted to the novel tax regime and customers familiarized themselves with the modified rates. The implementation of GST has led to a discernible shift in consumer behavior, with individuals actively seeking out cost-effective options and exhibiting greater financial prudence while making purchases.	Egypt/Egyptology, 17(6), 2777-2787.
3	A Study on customer perception towards GST (Goods & Service Tax) in Ernakulum District	The study investigated that certain products have experienced a decrease of five percent in price due to tax exemptions such as Value Added Tax (VAT), Income Tax, and Octroi. The reduction in operating expenses is expected to trigger an increase in demand for these items, which may result in their imminent depletion from the market.	Vincent, L., & MR, L. P. (2020). A Study on customer perception towards GST (Goods & Service Tax) in Ernakulum District. Dhan-Path-2020, 47
4	Consumer Awareness and Perception Towards Goods and Service Tax Implementation in India: A Study in National Capital Region	The present study examined the level of consumer awareness and the perception they have towards GST implementation in India. Additionally, the study attempted to suggest some measures to the government for effective GST implementation. The questionnaire method has been used for primary data collection. The consumers of the NCR region are the sample audience. The level of awareness for GST implementation has been examined based on Mann-Whitney U test, Kruskal-Wallis test, descriptive analysis and Spearman's correlation. The perception of its acceptance is examined based on descriptive analysis. The study found that demographic factors are not significantly correlated to the level of awareness.	T. Maheshwari and M. Mani, (2019) "Consumer Awareness and Perception Towards Goods and Service Tax Implementation in India:," IUP J. Account. Res. Audit Pract., vol. XVIII, no. June, pp. 76-89
5	Impact of GST on Consumer Buying Behaviour	The study explored the role of information dissemination, consumer education, and government initiatives in shaping consumer attitudes towards GST and its implications for their buying behavior. The study concluded that almost there is no change in the consumer buying behaviour due to transition from VAT to GST in most of the cases.	Prabha, L., Bhuvneswari, K., & Nandida, S. (2018). Impact of GST on Consumer Buying Behaviour. International Journal of Applied Research , 410-412

6	Customers' awareness on Goods and Service Tax (GST)	The study identified the significant difference between the perceptions towards GST among consumers based on age, educational qualification, and income level. The study proved that there is a positive attitude towards GST but there is some perception of price hikes for certain products due to GST.	Jayalakshmi, T. (2018). Customers' awareness on goods and service tax (GST). International Journal of Academic Research and Development, 3(5), 120-123.
7	Impact of GST on consumer spending ability in Chennai city.	The study analyzed the cause-and-effect relationship between GST and spending ability and finally arrives at a meaningful conclusion and provides scope for further research in this area. A simple random sampling technique is used for the study and the sample consists of 50 respondents. The study concludes that the real benefit can be experienced by the consumers only when the utilized tax savings by companies in the form of an input tax credit is transferred to the consumers.	Ramkumar, G. (2017). Impact of GST on consumer spending ability in Chennai city. Primax International Journal of Commerce and Management Research (PIJCMR), 5(3), 2321-3612.

Table 4.7: Scholarly literature impact of Goods and Services tax on consumer buying behavior towards FMCG

S. No.	Area & Focus of the Research	Outcome of the Research	Reference
1	FMCG Consumers' Psychology Towards Goods and Services Tax Rates in India	This paper examined the influence of GST benefits, GST Problems, real life impact, economic impact and FMCG products GST rates on Consumer Psychology about GST Implemented in India. The paper is based on descriptive research design. A Sample of 195 respondents were selected for this study and correlation analysis was used to generate the results and interpreted accordingly.	Ramkumar, M. G., & Srinivasan, C. (2022). FMCG Consumers' Psychology Towards Goods and Services Tax Rates in India. Journal of Positive School Psychology, 6(3), 9381-9387.
2	Impact of Goods and Services Tax (Gst) on Purchase Decision of Fast-Moving Consumer Good Consumers (Fmcg) of Chennai	The researcher analyzed that the Indian economy comprises various sectors, among which Fast Moving Consumer Goods (FMCG) is the fourth largest. This sector encompasses unprocessed food items as well as home and personal care products. The food and beverage sector in India contributes to 19% of the Fast-Moving Consumer Goods	Gowtham, R. (2022). Impact of Goods and Services Tax (Gst) on Purchase Decision of Fast-Moving Consumer Good Consumers (Fmcg) of Chennai City

	City	(FMCG) sales, whereas the personal care industry's sales to households account for 50% of the FMCG sales.	(Doctoral dissertation, SRM Institute of Science and Technology).
3	Influence of Consumer Buying Behaviour on GST among FMCG Organic Products in Namakkal District of Tamil Nadu.	The study found that India's FMCG market is ranked as the fourth largest globally, with a valuation exceeding US\$13.1 billion. FMCGs are known to be top-performing products in the market due to their high sales volume and rapid turnover rate. All items that are frequently bought are classified under this category, excluding food and pulses.	Jaganathan, A. T., & Sakhivel, M. (2021). Influence of Consumer Buying Behaviour on GST among FMCG Organic Products in Namakkal District of Tamil Nadu. REVISTA GEINTEC-GESTAO INOVACAO E TECNOLOGIAS, 11(4), 3257-3265.
4	Consumer perception towards goods and services tax—a study with special reference to restaurants in Chennai city	The study analyzed the awareness of consumers about GST and thereby analyzed the perception of consumers about GST in restaurants.	Ameen, N. O. (2020). Consumer perception towards goods and services tax—a study with special reference to restaurants in Chennai city. European Journal of Molecular & Clinical Medicine, 7(11), 2020.
5	A Study of Impact of Goods and Service Tax on Buying Behaviour of Branded Clothes with Special Reference to buyers of Surat City.	The article reviewed a comparative analysis of consumer buying behavior in Surat City's branded clothes market before and after the implementation of Goods and Services Tax (GST). Primary Data is collected from 125 patrons of branded clothes from Surat City. The frequency Analysis Method is used for data analysis. The study concluded that the implementation of GST has definitely not affected or impacted the preference or buying behavior of branded clothes.	Desai, K. J. (2019) A Study of Impact of Goods and Service Tax on Buying Behaviour of Branded Clothes with Special Reference to buyers of Surat City, Pramana Research Journal, 9(4), 768-772
6	Impact Of Gst On Fmcg Sector, A Study From The Perspective Of Consumers And Retailers	The study focused on the impact of GST on FMCG from the perspective of both consumers and retailers. The study also deals with the pros and cons of the GST system which will be beneficial in restructuring this system and also helps the common man to have clarification regarding the same. The review concludes with	Joseph, E., & George, J. (2019). Impact Of Gst On Fmcg Sector, A Study From The Perspective Of Consumers And Retailers. Think India

		valuable insights into the overall impact of GST on the FMCG sector from the perspectives of consumers and retailers and provide recommendations for enhancing the consumer-retailer relationship in the GST era.	Journal, 22(3), 1715-1719.
7	A Study on Factors Affecting Purchase Decision of Young Adults after GST Implementation in India-With Special Reference to FMCG Products	This study focused on factors influencing the purchase decisions of young adults after GST implementation as this major tax reform has affected each and every citizen of the country. For this purpose, 100 respondents are surveyed and collected data are analyzed through SPSS 21 version software. The study identifies and groups the variables into two major factors, namely consumer oriented and seller oriented factors. The study found that factors like reliability of the seller, store location, GST rate awareness, etc., which will have a significant impact on purchase decision of young adults which will be of immense help to marketers.	Ramkumar, G. (2018). A Study on Factors Affecting Purchase Decision of Young Adults after GST Implementation in India-With Special Reference to FMCG Products. <i>i-Manager's Journal on Management</i> , 12(4), 41-50.
8	“Exploring the influence of transition to GST on consumer behaviour related to FMCG in India”	The paper explored how the implementation of GST has affected consumer purchasing decisions, spending patterns, and brand preferences in the FMCG. Primary Data were collected using the questionnaire base on the SERVQUAL model was used. 100 respondents selected using convenient sampling method. For analysis of the data mean, weighted mean, and mean difference, percentage, and T-Test have been calculated. The study found that people do not give much importance to invoice-based purchases. It would be in the interest of better revenue collection that GST regime awareness programs focusing on consumers should be conducted so that invoice-based chasing practices are promoted and the GST regime turns out to be not only comprehensive but also revenue productive	Parashar, N., Joshi, D., & Chopra, P. K. (2017). Exploring the influence of transition to GST on consumer behaviour related to FMCG in India. <i>International Journal of Management and Development Studies</i> , 6(4), 50-57

5. RESEARCH GAP

There is a significant knowledge vacuum about how GST affects consumer buying behavior about fast-moving consumer goods in the Dakshina Kannada district. Since there is a dearth of studies concentrating on this area, there is a need for an analytical research project to fill the void and add to the current literature. The lack of data on how locals in Dakshina Kannada feel about GST and its impact on fast-moving consumer goods is a major hole in the literature. While studies have looked at how GST has affected consumer buying behavior in general, a more specialized study on the amount of knowledge among customers in this area is needed. The impact of GST on consumer buying behavior

may be better understood by learning how well-informed they are about the tax changes and their repercussion. There is also a lack of data on how GST has affected customers' willingness to pay different prices in the Dakshina Kannada region. Price sensitivity in the context of Goods and Services Tax (GST) adoption has been the subject of some research, however, most of these studies have been undertaken at the national or regional level. One way to get specific information about how consumers have reacted to the standard tax rates and whether or not their price sensitivity has altered in the FMCG industry is to conduct in-depth analytical research in the Dakshina Kannada area (Tekwani,2021)

6. FINAL RESEARCH PROPOSAL

It is essential to recognize that the Goods and Services Tax (GST) has not had a wholly positive effect on consumer buying behavior in the Dakshina Kannada region. The Goods and Services Tax's (GST's) primary goal was to create a unified market. However, the supply chain was plagued by confusion and disruptions during the early stages of its implementation (Shetty et al., 2021). Problems with compliance arose as a result of the inability of some small merchants to adjust to the new tax framework. As a result, consumers' ability to get their hands on and pay for fast-moving consumer goods (FMCG) was hampered. Consumers' delayed or reduced spending could be attributable to these uncertainties (Nøklebye et al., 2023). The introduction of the Goods and Services Tax (GST) in Dakshina Kannada district has exerted a substantial influence on consumer buying behavior within the Fast-Moving Consumer Goods (FMCG) industry. The aforementioned factors have resulted in enhanced price transparency, a transition towards structured retail and branded merchandise, enhanced efficiency in the supply chain, and heightened consumer trust. Despite encountering certain obstacles during the initial stage of implementation, it is anticipated that the enduring impact of the Goods and Services Tax (GST) on consumer buying behavior will be favorable, facilitating a more structured and effective Fast-Moving Consumer Goods (FMCG) market within the district.

7. CONCLUSION

In conclusion, the literature review on the impact of Goods and Services Tax (GST) on consumer buying behavior of Fast-Moving Consumer Goods (FMCG) in Dakshina Kannada District offers valuable insights into the effects of GST implementation on consumer preferences and purchasing patterns. The findings provide a comprehensive understanding of the changes observed in the region and contribute to the existing body of knowledge on the subject.

The findings contribute to the knowledge base and offer valuable insights for businesses, policymakers, and researchers interested in the dynamics of the FMCG industry in the region following the implementation of GST.

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