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Examining Structural Rigidities & Institutional Challenges in India's GST: A Comparative Economy Analysis

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ABSTRACT

The most transformative economic reform that occurred in India's history after independence is the emergence of Goods and Services Tax in 2017. Emerged after 101th amendment in constitution, the main focus of GST is to integrate the diverse indirect tax framework into a comprehensive, harmonized and destination based tax structure. Promising improved efficiency, accountability and harmonized unionism, several structural inflexibilities and institutional limitations have been identified after its implementation and execution. This study offers a comparative analysis of GST framework in India, analyzing the role of administrative efficiency, collaborative governance and political negotiations in its proper execution.

The paper highlights the hybrid institutional framework with centralized bureaucratic authority and decentralized political bargaining through GST Council. This framework encompasses the principle of collaborative federalism but at the same time highlights the rigidities and limitations like diverse rate structure, implementation difficulties and uneven power sharing between Centre and state .The main objective of the compensation system was to uphold and sustain State finance but has pin pointed the conflicts between administrative authority and fiscal independence.

Comparing India's GST framework with GST/VAT models of nations like Canada, Australia and New Zealand, the paper highlights the peculiar features of India's framework mainly multiple rate structure, federal coordinating body and digital compliance. With efficient and well organized GST system in nations like Australia, New Zealand and Canada, the study aims to mention the hurdles of implementing the GST efficiently in India with peak level of informalities and political rivalry and conflicts.

The study adopts a comparative framework that comprises theories like cooperative federalism, institutionalism and fiscal federalism .It also highlighted the political conflicts and constitutional dependencies that create inflexibilities in GST structure in India. The study concludes with the significance of cooperative federalism, rationalized tax rates and dispute resolution mechanisms in reforming the GST ecosystem in India.

Keywords: GST, Indirect Taxes , Fiscal Federalism, Structural Rigidity, Fiscal Federalism, Cooperative Federalism, Tax Reform, Bureaucratic inertia, Comparative Taxation .

1. INTRODUCTION

Goods and Services Tax (GST) was implemented in India on 1st July, 2017, marking critical and transformative turning point in India's fiscal and federal history. Adoption of GST in India has replaced a complex system of Indirect taxes like service tax, central excise duty, and state level VAT, and entry taxes. Indirect taxes created lot of challenges to work upon like cascading taxation effects, compliance pressure & trade complexities during inter -state trade. GST aims to develop a unified market under the principle of "one nation and one tax '.

GST reform was not just economic; it was highly political as it led to constitutional amendment, reallocation of authorities and cooperation between Centre and state. GST council has led to a new form of fiscal federalism where Centre and state discuss changes regarding policy and fix tax rates. Instead of being the one of the most transformative reform, GST has faced a lot of hurdles like instability caused by fluctuations in rates, administrative burdens, conflicts regarding compensation payment, frequent rate changes and system breakdown. These limitations highlights the structural inflexibilities within the institutional ecosystem in India

1.1Emergence of Indirect Taxation in India

The taxation system in India has evolved after its independence. Power was distributed between Union and states leading to dual framework of indirect taxes. Excise duty and Services taxes were levied by Centre and at the same time VAT and sales taxes were imposed by states. State level VAT was introduced in 2005 emerging as forerunner to GST. Several issues like continuous inefficiencies, cascading of taxes and interstate trade imbalances created economic instability. The idea of GST was first presented in 2000 but wasn't accepted because of political, financial and administrative challenges comprising conflicts regarding state autonomy and revenue losses.

1.2 Institutional Framework of GST

The GST model of India is dual framework comprising- Central GST (CGST), State GST (SGST), Integrated GST (IGST). GST Council was set up as a joint forum of the Centre and state, chaired by Union Finance minister to regulate GST regime. It includes state finance ministers to promote weighted voting system. This framework promotes cooperative federalism but also instills political bargaining within fiscal decision making.

With similar GST system in nations like Australia & New Zealand, India adopted GST with multiple tax rates (0%, 5%, 12%, 18%, and 28%) along with cesses.

2. THEORETICAL FRAMEWORK

This study incorporates and harmonizes three crucial theoretical outlooks –

2.1 Fiscal Federalism

Fiscal federalism refers to a system where the taxation powers and authority is shared between central and state government. GST framework in India is based on shared fiscal autonomy. It provides a foundational basis for deciding the allocation of taxation powers and revenue responsibility between several levels of government .Musgrave and Oates, in their Classical fiscal federalism emphasized the allocation of taxation authority in alignment with expenditure responsibilities to ensure efficiency and economic stability. Though, India adopted hybrid model of GST where taxation authority is shared constitutionally but operational procedures are governed by GST council. GST

GST model of India highlights a shift towards centralized authority, at the same time decisions are taken jointly by Centre and state. GST compensation system often created tensions between Centre and state, as state depends on Centre for guaranteed revenue in return of their surrendered independent taxation power.

2.2 Cooperative Federalism

Cooperative Federalism refers to system where different levels of government work jointly instead of acting independently. Here, decisions are taken through agreement and consultation.

GST council in India is setup as a joint forum where decision is based on consensus. This idea of weighted voting system refers to Cooperative federalism. However, taking decision on the basis of consensus may lead to delay in decision making. Thus reforms may take longer time because of joint decision making and political conflicts.

2.3 Institutional Path Dependency

Path dependency states that future decisions are largely impacted by decision taken earlier, which ultimately makes changes difficult later. Once a system is setup in a certain way, reforms often face competing political interests and bureaucratic inertia.

3. REVIEW OF LITERATURE

Following scholarly works are reviewed in this study

Fiscal Federal Structure & Conceptual Basis of GST

The conceptual basis of GST in India is embedded in fiscal federalism and decentralization. Decentralization theorem provides foundation in comprehending the distribution of taxation power in federal architecture (Oates, 1972).Oates highlighted the influence of fiscal decentralization on allocate efficiency. In addition to this, Weingast (1995) illustrated the concept of market preserving federalism in which economic progression was highly influenced by hard budget constraints and subnational autonomy.

With the reference to India, Fiscal federalism before the implementation of GST was analyzed to highlights the vertical and horizontal instabilities (Rao and Singh, 2006).

Administrative Tensions in Differentiated Tax Structure

Various scholarly works links GST to disputes on good classification as essential or luxury. Cnossen (2019) highlights the boundary issues and, increasing litigation costs and compliance burden caused by rate differentiation. In spite of being framed to tax luxury products more and exempting essentials, GST often take a major portion of the income of low- income households , thus acting as regressive burden on the poor (Organization for Economic Co-operation and development [OECD] , 2018) . Keen (2013) introduced the concept of C- efficiency, a metrics to examine the alignment of VAT with uniform, broad tax base. He also highlighted the need to reduce exemptions in order to enhance efficiency. Ebrill et al. (2001) lustrated a comprehensive model of VAT design and its significance in efficient tax administration.

Digitalization & Compliance Monitoring

Existing literatures have examined GST's role in reforming the taxation ecosystem of India and highlighted it as a digital governance reform .Various studies have been conducted to emphasize the role of e-way bills and invoice matching in eliminating tax evasion. Poddar and Ahmad (2009) examined the dual model of GST implemented in India and its role in credit chain integration

Mukherjee (2019) pointed the transformative significance of GSTN in compliance administration. Nandeeswaraiah & Seshaiah (2024) highlighted the need to strengthen the enforcement, institutional efficiency and people engagement to boost compliance and reduce revenue losses.

4. RESEARCH GAP

The implementation of GST in India has produced immense scholarly, regulatory and institutional viewpoints. Although, significant volume of scholarly works are there on Goods and Services in India, systematic incorporation of institutional theories with empirical examination are limited. The gap highlighted by this study can be categorized into three groups- conceptual, temporal and methodological.

Conceptual Gap: Numerous scholarly works have been conducted on highlighting GST as technical reform and its immediate advantages. Though, limited studies have been conducted on examining the institutional inflexibility caused because of GST design, especially those emerging from political conflicts, political bargaining and multiple tax rates. This study highlights how these elements have caused persistent inefficiencies, delays in execution and tensions between Centre and state, which eventually hamper the effectiveness of the GST ecosystem.

Methodological Gap: Various studies are conducted to examine the effectiveness and to highlight the advantage and disadvantages of GST, lacking a comparative study with other nations having similar GST model. The study tries to gain comparative references to other federal nations like Australia and New Zealand to analyze the rigidities in GST model of India.

Temporal Gap: Numerous scholarly studies exists focusing on challenges of GST during a particular year and even stretches to limited period. This study fills this gap by examining the transformation from implementation period to post pandemic period.

5. RATIONALE OF THE STUDY

Between 2017- 2024, GST in India went through several phases of evolution -transitional, instability, stabilization, pandemic stress and post pandemic consolidation. The study analyses the various stages and the hurdles faced by GST ecosystem between these years and such reforms to deal with such challenges.

A comparative examination with Australia and New Zealand - both federal nations with GST / VAT ecosystem but with varying institutional frameworks .This comparative analysis offers meaningful insights on India’s experience with reform adjustment cost and structural rigidity.

6. OBJECTIVES OF THE STUDY

Following are some of the crucial objectives of the study-

- To examine the structural inflexibilities and administrative constraints within India’s GST ecosystem through comparative analysis
- To explore the structural phases in revenue generated from GST from 2017 to 2024.
- To analyze the influence of multi-rate slabs in creating administrative roadblocks and political inflexibilities
- To compare India’s GST framework with that of other federal nations with the aim to identify the core determinants of inflexibilities.

7. SCOPE OF THE STUDY

The scope of the study stretches from 2017to 2024 temporally. The study not only focuses on the transition phases but also on bureaucratic design, political bargaining, rate slabs, revenue structure and comparative examination among India , Australia, New Zealand & Canada.

8. METHODOLOGY OF THE STUDY

8.1 Research Design

The study adopts a descriptive and analytical design with comparative institutional approach. It integrates descriptive recording of administrative evolution, analytical examination of bureaucratic rigidity and cross country comparison. Instead of relying on traditional statistical modeling, the study adopts conceptual and structural examination.

8.2 Nature of the data

The study is empirical in nature and relies on secondary sources for data. No interviews or primary surveys have been conducted. It analyses data from the secondary sources to comprehend several phases of GST and to analyze the GST ecosystem in India and other federal nations like Australia, New Zealand and Canada. Those secondary sources are –

- News articles and business magazines
- GST Council proceedings
- Government Discussion paper
- Existing Scholarly works
- Academic analyses on Australia, New Zealand and Canada's GST system

8.3 Research Period

The study covers a period of 8 years stretching from 2017 to 2024 to highlight the pattern of GST in India and analyses the structural rigidities in India as compared to other federal nations. The period from 2017-2024 is further divided into four phases namely-

- Implementation phase
- Stabilization phase
- Crisis or Pandemic phase
- Consolidation phase

This helps in tracking bureaucratic maturity and inflexibilities over time.

8.4 Justification for Qualitative Methodology

Adopting a qualitative approach is justified because of the following reasons –

- Structural Inflexibilities cannot be fully understood through quantitative data; hence qualitative approach will better highlight the bureaucratic roadblocks caused by GST.
- As GST reform is institutional and constitutional in nature, qualitative methodology will help in better comprehending the pattern of GST in India from 2017-2024.
- Structural comparison between India and other federal nations can be analyzed in depth with the help of qualitative approach.

9. INSTITUTIONAL EVOLUTION AND DEVELOPMENTAL PHASES OF INDIA'S GST (2017-2024)

The period from 2017- 2024 can be categorized into four phases on the basis of institutional culture, federal dynamics and structural response pattern-

9.1 PHASE 1: IMPLEMENTATION & EXECUTION PHASE (2017-2018)

Nature of the Phase

This was the foundational phase where GST was launched in July 2017 and multi-layered indirect taxes (VAT, Service tax, Excise, Entry tax etc.) were replaced with a unified but structurally complex model. It was elegant constitutionally but administratively it was complex.

Prime features –

- Origin- based taxation was replaced with destination- based taxation framework.
- Compulsory e-filing for millions of MSMEs
- Transition from state level fragmented tax administration to nationwide IT-based compliance system

This tax reform not only transformed the taxation system but also the compliance culture of the nation

Institutional Evolution

Throughout this phase, institutions were transforming their operations on the fly. This phase is marked by relevant institutional development, delineated by following significant transitions –

- Frequent rules modifications like changes in rate slabs, changes in filings deadlines and relaxations for small taxpayers which boosted responsiveness but also posed uncertainty in the system
- Complications arose in filing like difficulty in filing GSTR-1, GSTR-2 ,GSTR-3
- Technical and compliance complexity were also noticed like GSTN portal crashes, limited digital literacy among small taxpayers.
- GST Council was noticed active during this phase backed by proper intergovernmental coordination and strong crisis management governance.

Hence both institutions and administration were in learning mode, accepting and absorbing feedbacks.

Structural Observations

Certain structural and design tensions became highly noticeable. Some of them are-

- Major tax rates like 0%, 5%, 12%,18% ,28% were created which led to classification disputes and compliance complexity
- Significant conflict arose regarding the classification of goods and determining correct HSN codes.
- Challenges are emerged in Input tax credit mechanisms like delay in invoice matching and delays in refund mechanisms especially exporters.

Federal Relations

Federal Relations became relatively secure because -

- GST Council works as joint forum and decisions were taken on the basis of consensus.
- Compensation mechanism was setup and states were guaranteed 14% annual revenue growth.
- Revenue deficit states were reassured compensation cess

Revenue Pattern

During this phase the revenue trend is marked by uncertainty and episodic fluctuations, highlighting transitional disturbances, compliance recalibration and learning cost within entirely new taxation system. Thus, this phase was a period of systematic shift and evolutionary governance.

9.2 PHASE 2: STABILIZATION & STRATEGIC ADJUSTMENT PHASE (2018-2019)

Nature of the business

After the implementation phase there was a shift from reactive to corrective stage .After initial disturbances, institutional corrections started.

Institutional Evolution

- Return procedures were streamline
- Complex procedural ambiguities were clarified

- Compliance administration and monitoring were strengthened

Structural Observations

- Rates were rationalized
- Extreme distortions were reduced
- Classification procedures were made more clear

Moreover, the multiple rate structure remained intact.

Federal Dynamics

- Both Centre & State acted in full cooperation, as compensation mechanisms were maintained effectively.

Revenue Pattern

Collections started becoming more consistent as Government moved to routine & proper tax administration instead of crisis management, making revenue performance progressively more balanced. Thus, this phase refers to a period of institutional normalization without any structural modification.

9.3 PHASE 3: CRUNCH & FEDERAL DISTRESS (2020-2021)

Nature of the Phase

Covid-19 led to fiscal hardship across different levels of government. This phase highlighted the hurdles of GST's framework, demonstrating a transition to better federal cooperation.

Institutional Dynamics

Following stress points were noticed during this phase-

- Pandemic created volatility in revenue
- Economic activities were totally disrupted
- Disagreement arose in compensation mechanisms , ultimately becoming a focal point of stress

Structural Risks

- Crisis has created political sensitivity regarding sharing of revenue
- States were structurally dependent on Centre for compensation, leading to limited fiscal autonomy
- There was lack of built-in automatic stabilizers

Federal Relations

- Negotiated Federalism took place of cooperative federalism
- More flexibility were demanded by states while Centre emphasized budgetary discipline

Revenue Pattern

Revenue Collections were disrupted by economic stress and slowdown showing contractions led by pandemic and more volatility, creating more tensions and conflicts between Centre and State.

9.4 PHASE 4: Post Pandemic Consolidation (2022-2024)

Nature of the Phase

After the pandemic, the GST system started strengthening and improving as economy became stable. During this phase, the focus transferred from crisis management to system enhancement. Compliance administration became more data-driven with policy changes becoming more structured and less frequent.

Institutional Evolution

- During this phase, electronic compliance mechanisms became more efficient and effective with e invoicing covering more businesses.
- Training and support services were made available to taxpayers.

Structural Characteristics

- Multiple rates framework continued
- Discussions were made to stabilize rate slabs
- No radical redesigning occurred

Federal Dynamics

The fiscal relations between Centre and State became more stable and institutionalized during this phase

- The Compensation mechanism ended, making States more dependent on their GST collection rather than depending on Centre. They are more on improving tax compliance.
- Tensions between Governments reduced and discussion and meetings held to solve all the differences
- The dual model of GST (Central GST & State GST) continued

Revenue Pattern

Revenue became robust and systematic during this phase, illustrating better tax management and administration. The tax regime shifted from recovery to systematic maturity. Mechanisms like e-invoicing and data matching helped in reducing tax evasion.

The phases can be summarized using the given table -

PHASE	TIME PERIOD	REVENUE PATTERN	KEY FEATURES
Phase 1	**2017-2018**	Slow growth	GST implementation & Compliance difficulties
Phase 2	**2018-2019**	Stable Growth	Better execution and compliance
Phase 3	**2020-2022**	Decline	Covid Pandemic recession
Phase 4	**2022-2024**	Consistent Growth	Stabilization and Digital transformation

Table no: 1 Summary of the various Phases of GST reform

10. COMPARATIVE EXAMINATION OF GST MODEL OF INDIA, AUSTRALIA, NEW ZEALAND & CANADA

To comprehend the strengths and constraints of GST framework of India, it's highly necessary to compare it with the GST /VAT models of other federal nation's like- Australia, New Zealand & Canada. Following are some of the reasons for selecting these countries –

- Different nation have different GST model. Like-
  Australia & New Zealand follows simple but single rate model whereas Canada dual federal model
  This enables substantive evaluation of several regimes.

- Both Australia and Canada have federal nations like India, enabling a better comparison of Centre-state dynamics and revenue sharing.
- New Zealand widely known to have the most effective and efficient framework in the work, appearing as a global standard.
- These nations enable to find the differences in tax rates, exemptions, compliance procedures, fostering an analytical evaluation.

Basis	India	Australia	New Zealand	Canada
Introduction Year	2017	2000	1986	1991
Framework	Dual model	Single or Unified GST model	Single or Unified GST model	Dual (Federal GST+ Provincial VAT
Presence of Federal System	Present	Present	Absent	Present
Taxation rates	Multiple (0%, 5%,12 %,18% + cess)	Single rate (10%)	Standard rate (15%)	5% Federal Rate +Provincial rate
Exemptions	Several	Limited	Few	Moderate
Decision making Authority	GST Council	Federal Government(with state agreement**)**	Central Government	Federal + Provincial Government
Gain sharing	Shared between Centre & State	Distributed to States	Collected by Centre, may be shared with state based on a formula	Shared between Federal & Provinces

Table 2: Differences in GST Models of different nations

11. STRUCTURAL RIGIDITIES IN GST FRAMEWORK OF INDIA

Structural rigidities refer to all those characteristics in the GST model that restricts its flexibilities, slow its effective performance and create persistent disturbances and conflicts. Unlike implementation issues, these inflexibilities exist in the institutional framework of GST.

Though GST in India has transformed the taxation ecosystem, but still it has certain structural inflexibilities:

- **Multiple Rate Structure**: India has multiple rate mechanisms i.e. 0%, 5%, 12%, 18%, 28%. This creates tension and disputes regarding classification of products and also increases compliance burden and audit issues. This makes rate rationalization a complex procedure.
- **Compensation Dependency:** When GST was introduced, States were assured 14% annual revenue growth for five years (Compensation to States Act, 2017). As major state taxes were subsumed,

States lost their in rate setting independence, making them reliant on Centre for compensation transfers. When compensation ended, tension over revenue autonomy rose which ultimately created structural centralization of fiscal power.

- **Centralized Digital Governance:** GST works through GSTN (Goods and Services Network) platform. This involves e-invoice matching, automatic compliance tracking, centralized return filing and data –backed enforcement. This limited state administration and heavy reliance on digital infrastructure and literacy which is not well developed in a country like India.
- **Consensus based Decision Making :** The GST Council is a joint forum that makes decision by weighted voting mechanism –
  Centre: 1/3 vote weight
  States: 2/3 (Combined)

75% majority required

This makes policy reforms negotiation driven. Even technical reforms or amendments depend on consensus. This reduces flexibility and policy reforms become time taking.

12. INTERPRETATIVE ANALYSIS & COMPARATIVE INSIGHTS

- **Comparative Insights from Cross Countries Evaluations**

Comparative evaluation of GST model in nations like India, New Zealand, Australia and Canada highlights relevant structural, bureaucratic and economic differences that influence the working of indirect taxation across federal jurisdictions.

New Zealand's GST framework appears to be the most streamline, with single tax rate and centralized bureaucratic authority. This framework shows more inclination towards efficient tax administration and simple compliance procedures. Australia, being federal in system like India, has a uniform GST rate with confined bifurcation and strong intergovernmental coordination. On the other hand, Canada functions on dual system merging Federal GST and provincial or harmonized sales tax. Like Canada India adopts a dual structure but with complex mechanism consisting CGST, SGST and IGST. However, contrasting Australia's administrative simplicity and Canada provincial coordination, India's GST regime consists of multiple tax slabs, several exemptions and frequent policy reforms.

India can focus on rate rationalization by shifting to few or uniform GST rates to promote simplicity and compliance. Better tax administration and digital coordination between Centre and State cannot only foster efficiency but also fiscal federal stability.

- **Phase wise Interpretations**

GST implementation in India (2017-2024) moved through four distinct phases. **Phase 1 (2017-2018)** consists of transitional disturbances, complex compliance procedures and bureaucratic experimentation as several state taxes were subsumed and nation shifted to GST. **Phase 2 (2019 -2020)** emphasized on rate rationalization and political harmonization and compliance relaxation with administrative learning .**Phase 3 (2020-2022)** highlighted digital unification and integration, digital invoicing and better compliance architecture. **Phase 4 (2022-2024)** illustrated stable revenue pattern and procedures through structural complexities like complex rates and compliance pressure

India should move towards rate rationalization by shifting to fewer or more uniform tax rates to avoid ambiguity and classification disputes. Policy should be more stable to ensure more business confidence and reduce tax evasion and avoidance. India should focus on boosting cooperative federalism through transparent profit sharing frameworks and to frame better dispute resolution mechanisms between Centre and State.

- **Structural Rigidities & Institutional Challenges**

The structural inflexibilities illustrated in GST regime of India are mainly – complex tax rates, frequent policy amendments and compliance complexities are not only administrative defaults but constitutional & political inefficiencies. GST framework of New Zealand has unified or standard rate of 15 % which reduces classification conflicts and offers predictability. Australia's intergovernmental dynamics promote fiscal harmonization. Canada's GST regime enables provincial adaptability, and its harmonized regime promotes structural cooperation, eliminating conflicts in involving provinces.
India should shift toward few and simple tax slabs with clear and transparent classification procedures to reduce litigations and conflicts and maintaining cooperative federalism. Emphasis should be made on strengthening intergovernmental coordination with certain amendment cycles to main Centre and state balance and harmonization.

13. CONCLUSIONS

The study analyzed the evolution, framework and functional dynamics of GST regime with contrasting evaluation of India, Australia, New Zealand and Canada. Various Phases of GST were analyzed to illustrate both convergence and divergence in administration, execution and adaptability. New Zealand follows a broad-based, simple, efficient model with low exemptions .Australia's GST regime has uniform rates with compensation mechanisms for states. Canada followed a dual model merging federal GST and provincial sales taxes, illustrating cooperative federalism and provincial adaptability. GST in India is a landmark in taxation history, one of the most complex multi-layer framework, merging central and state taxes within constitutional ecosystem i.e. CGST ,SGST & IGST .

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