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Employment Generation under GST Reforms in India: A Systematic Literature Review and TCCM-Based Future Research Agenda (2017–2025)

Anirban Dasgupta[1], Dr. Sujit Deb[2], Achintya Bhattacharjee[3]

[1]Research Scholar, ICFAI University, Tripura, India
[2]Professor ICFAI University, Tripura, India
[3]Assistant Professor, Holy Cross College, Agartala

ABSTRACT:
GST implementation in India, including in the construction industry, represents a major shift in the tax regime. It was supposed to streamline indirect taxes, increase the efficiency of economic activity and promote market integration. Since its inception, GST reforms have vastly affected job creation, skill development, and labour market dynamics, besides the economic objectives. This study is a Systematic Literature Review (SLR) of articles from the academic literature published from 2017 to 2025 to examine the impact of the implementation of the Goods and Services Tax (GST) in India on the job market. In an effort to build on the existing research, the review adopts the framework of Theories (T), Contexts (C), Characteristics (C), and Methodologies (M), to gather and summarise the different types of research conducted on GST and employment. The results indicate that GST has been a stride towards greater economic formalisation, greater digitalisation and improved tax compliance which has generated job creation opportunities, particularly in the organised sectors and GST related service sectors. But job market disruptions have also occurred in the short-term and adjustments in work relationships in different sectors have been problematic for informal business, small companies and to low-skilled workers. The review highlights the increasing requirements of digital and financial and compliance skills in the evolving labour market. There is growing interest in this topic among academics, but there is an important research gap in understanding regional differences, long term job outcomes and specific impacts on various industries. The study concludes with a proposed TCCM-based research agenda for improving the research in this area.

Keywords: GST Reforms, Employment Generation, Labour Market Dynamics, Skill Development and Systematic Literature Review (SLR)

1. INTRODUCTION:

In 2017, the Indian government implemented a major overhaul of its fiscal structure with the Goods and Services Tax (GST). The Indian tax system before the implementation of the Goods & Services Tax was a complex system of indirect taxes such as excise duty, value added tax (VAT), service tax, octroi tax, luxury tax, entry tax and central sales tax etc. The layered tax structure was inefficient, complicated the compliance burden, and had a cascading impact in the form of taxes. GST came into existence in order to create a single and integrated tax regime, with the 'One Nation One Tax' principle. The main goals of GST were to streamline the administration of indirect taxes, stop tax cascading, increase tax compliance, simplify the tax environment and foster economic integration. But the impact of GST goes beyond the fiscal efficiency and revenue generation. GST substantially affected all the aspects of employment, restructuring the labour market, digital transformation and formalization of business in India. India's developmental challenges are significant and prominent with respect to employment generation owing to the upsurge in the labour force participation, urbanization, and technological transition. Different factors were involved with GST reforms, including the impact on employment. The digitisation of compliance, e-invoices, online return submission and automated accounting processes had sparked demand in the accounting, taxation, fintech, logistics and information technology sectors. At the same time, GST fostered the economic formalization as enterprises were encouraged to register their businesses under a single tax regime and provide proper accounting. The ease of having eliminated checkpoints between states and the better logistics and improved chain efficiency of movement was a strong advantage to the logistics and warehousing industry. Transnational transactions and integration of the markets into the business further simplified the matters of e-commerce businesses, expanding them as well. Although the overall progress has been favourable, several temporary problems were faced by MSMEs and businesses in the informal sector due to the reforms in the Goods and Services Tax (GST regime). Small companies struggled to keep up with the changing compliance rules due to a host of other issues, such as digital infrastructure, taxation knowledge and capacity to finance. Sectors that are labour intensive have suffered from short-term disruptions, from restructured operations and higher compliance costs. Since 2017, there has been a tremendous amount of research that has emerged on GST reforms. Previous research has investigated the link between GST and: economic growth, tax compliance, inflation, industrial productivity and digital transformation. Very few studies, however, do a detailed synthesis of the employability aspect of the GST. Hence this study is to systematically review the existing literature and discovery of main findings, theoretical approaches, research gaps and future research directions.

2. OBJECTIVES OF THE STUDY:

1. To analyse the effect of GST reform on employment generation in the country of India.
2. To notify main subjects and trends in reported literature about GST and employment.
3. To evaluate the studies on employment regarding GST based on TCCM model.
4. To recognize research areas of the identified literature.
5. To suggest future research topics and policy suggestions.

3. REVIEW OF LITERATURE:

Previous research shows that the introduction of the Goods and Services Tax (GST) in India has remarkably affected employment and job creation, in particular by fostering formalization, digitalisation and structural shifts in labour markets. The initial research suggested that GST promoted transformation from the informal into the formal sector, by encouraging business registration and transparency in business operations (Ghosh, 2019; Mehra, 2018). Likewise, the authors Ahamed (2021) and Roy (2022) noticed that after the implementation of the Goods and Services Tax (GST), the employment in the organized sector increased significantly, driven mainly by the ease of compliance and in the streamliness of business operations. The speed-up of digitalization and consequently new job creation opportunities have been emphasized by several researchers. GST requirement made a rise in demand for accountants, tax consultants, tax compliance professionals, as mentioned by Jain and Sharma (2021). Nair (2020) and Dasgupta (2023) also stated that digitalisation brought by the implementation of GST – namely e-filing, e-invoicing, and automated accounting systems – created jobs in the field of I.T. and digital services. In a similar vein, Das (2021), Pillai (2021), and Fernandes (2022) also observed considerable rise in jobs in fintech because of the growing use of digital payment methods. There is also a focus on positive employment outcomes in logistics, warehousing and e-commerce in sector-specific studies. According to Mishra (2023), Dutta (2021), and Pradhan (2021), GST has enhanced the efficiency in the supply chain and has reduced the barriers in inter-state trade, which has helped to boost employment in the sectors related to logistics and transportation. Choudhury (2023) and Rahman (2024) reported that the transparency of taxation facilitated the growth of e-commerce, leading to the creation of job opportunities in delivery services, packaging, and customer support. Even with these advantages, several studies were able to identify the problems with the implementation of GST. Kumar (2018), Das and Roy (2023) and Khan (2020) all found that compliance burdens, technological adaptation difficulties by Micro, Small and Medium Enterprises (MSMEs) and rising operational costs arose. Moreover, Kaur (2022), Sethi and Jain (2020) pointed out the temporary disruptions in the informal sector. While existing research has shown to be valuable, there are questions regarding regional variations, women's employment in these regions, the labour market in rural areas, the sustainability of employment in the long-term, and the impact of artificial intelligence and automation that have not been sufficiently explored.

Theme	**Number of Studies**
Employment Formalization & Labour Market Transformation	25
Digitalization & Fintech Employment	20
MSME & Informal Sector Challenges	18
Logistics, Supply Chain & E-commerce Employment	15
Service Sector & Professional Employment	10
Regional Disparities & Inclusive Employment	7
Skill Development & Human Capital	5
Total	100

(*Approximate Google Scholar citations as of 2026.)

Table -1 Cross-tabulation of Literature distribution by theme (n=100)

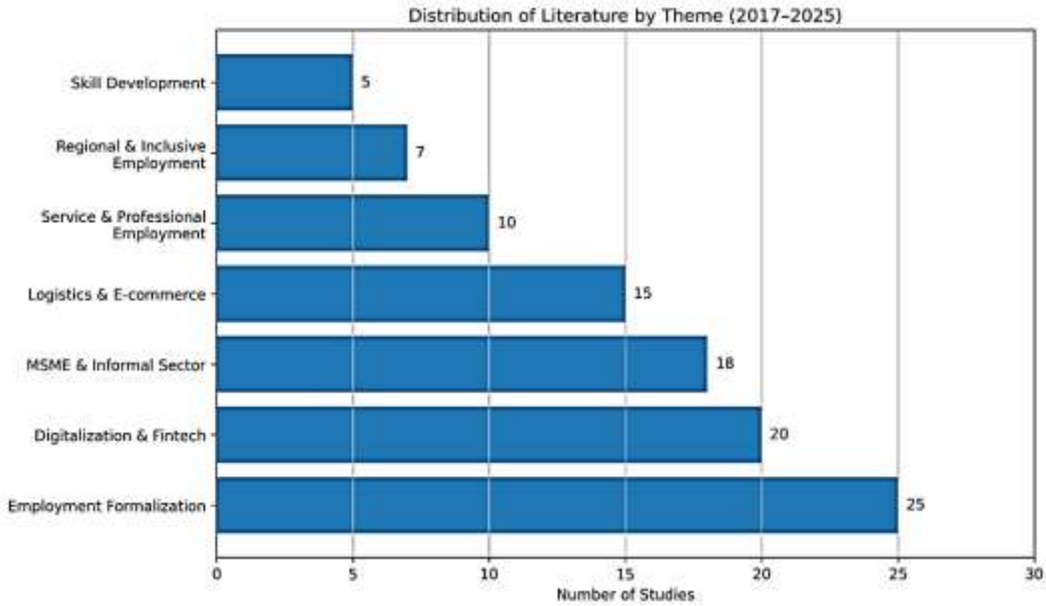


Table -2 Summary of key finding from Literature:

No.	Author(s) & Year	Focus Area	Major Findings	Research Gap
1	Ahamed (2021)	GST & labour market	Organized employment increased	Lack of longitudinal analysis
2	Bansal & Kumar (2020)	Employment formalization	Formal jobs expanded	No rural employment focus
3	Chandra (2022)	Digital taxation jobs	Fintech employment increased	Limited gender analysis
4	Das & Roy (2023)	MSME employment	MSMEs faced compliance burden	No regional comparison
5	Deb (2021)	Labour restructuring	Shift toward formal economy	Lack of sector-wise comparison
6	Ghosh (2019)	Economic formalization	Transparency improved	Limited informal sector study
7	Gupta (2020)	Tax reforms & employment	Employment elasticity improved	No post-pandemic analysis
8	Jain & Sharma (2021)	GST compliance jobs	Demand for accountants rose	Lack of AI integration study
9	Kaur (2022)	Informal labour market	Informal workers disrupted	No long-term labour tracking
10	Kumar (2018)	MSME challenges	Compliance affected jobs	Limited empirical evidence
11	Mishra (2023)	Logistics employment	Warehousing jobs increased	No sustainability analysis
12	Nair (2020)	Digital workforce	Digital adoption accelerated	Limited labour productivity analysis

13	Patel (2019)	Labour productivity	Productivity improved	No comparative state study
14	Rao (2024)	Regional disparities	Uneven employment growth	Lack of policy recommendations
15	Sen (2021)	Service sector jobs	Tax consultancy jobs expanded	Limited future forecasting
16	Sharma & Singh (2022)	Financial inclusion	Fintech jobs increased	No skill-gap assessment
17	Thomas (2020)	Labour adaptation	Labour restructuring occurred	No behavioural analysis
18	Verma (2023)	Digital entrepreneurship	Startups increased	Lack of rural entrepreneurship focus
19	Yadav (2021)	Skill development	Digital skill demand increased	Limited training policy analysis
20	Ali (2022)	Employment elasticity	Positive employment linkage	No sector-specific evidence
21	Bose (2024)	Organized employment	Organized sector expanded	Limited MSME comparison
22	Chakraborty (2020)	Labour formalization	GST encouraged registration	No women labour analysis
23	Dutta (2021)	Supply chain jobs	Logistics employment improved	Limited North-East India focus
24	Iyer (2023)	Compliance employment	Tax professionals increased	Lack of automation analysis
25	Mehta (2019)	Economic restructuring	Tax system modernized	No labour welfare analysis
26	Mukherjee (2020)	Employment elasticity	Labour participation improved	No comparative global perspective
27	Banerjee & Saha (2021)	MSME workforce	Workforce restructuring observed	Limited longitudinal evidence
28	Roy (2022)	Labour formalization	Formal employment increased	No socio-economic inequality analysis
29	Sharma (2019)	Digital taxation	Tech-based jobs increased	Lack of cybersecurity discussion
30	Singh & Patel (2023)	Manufacturing labour	Productivity improved	No labour rights discussion
31	Das (2021)	Fintech employment	Fintech workforce expanded	No employment quality assessment
32	Verghese (2020)	Economic restructuring	Structural labour shifts observed	No rural sector inclusion
33	Paul (2018)	Labour transition	Formalization increased	No digital divide analysis

34	Kulkarni (2024)	Accounting employment	Accounting sector expanded	No future automation concern
35	Tripathi & Ghosh (2021)	Supply chain jobs	Logistics opportunities grew	Lack of green logistics focus
36	Ahmed (2020)	Digital entrepreneurship	GST promoted startups	Limited financing analysis
37	Bhattacharya (2023)	Labour adjustment	Employment instability observed	No policy intervention model
38	Kapoor (2019)	Tax modernization	Employment diversified	No labour law integration
39	Menon (2022)	Retail employment	Retail jobs increased	Lack of unorganized retail study
40	Yadav (2021)	Workforce digitization	Digital skills required	No education policy linkage
41	Sethi & Jain (2020)	Informal sector	Informal firms struggled	Limited coping strategy analysis
42	Thomas (2024)	Labour mobility	Interstate business improved	No migrant worker analysis
43	Choudhury (2023)	E-commerce jobs	Delivery jobs rose	No gig worker welfare study
44	Narayan (2019)	Tax compliance	Consultancy jobs expanded	No skill certification analysis
45	Bose (2021)	Small enterprise jobs	MSMEs faced challenges	No survival strategy analysis
46	Reddy (2022)	Labour integration	Formal labour improved	No labour satisfaction study
47	Iqbal (2020)	Skill enhancement	GST skills increased	No curriculum framework suggested
48	Dasgupta (2023)	Digital transformation	Tech employment rose	Limited rural digital analysis
49	Mehra (2018)	Labour formalization	Formal economy expanded	No employment security study
50	Pradhan (2021)	Logistics employment	Transport jobs increased	No wage-level analysis
51	Kumar & Roy (2020)	Labour-intensive sectors	Small industries disrupted	No rehabilitation measures studied
52	Fernandes (2022)	Financial inclusion	Digital finance jobs increased	Limited women participation study
53	Gupta (2023)	Sustainable employment	Organized jobs increased	No environmental linkage
54	Saha (2021)	Employment resilience	Labour adapted gradually	No crisis management analysis

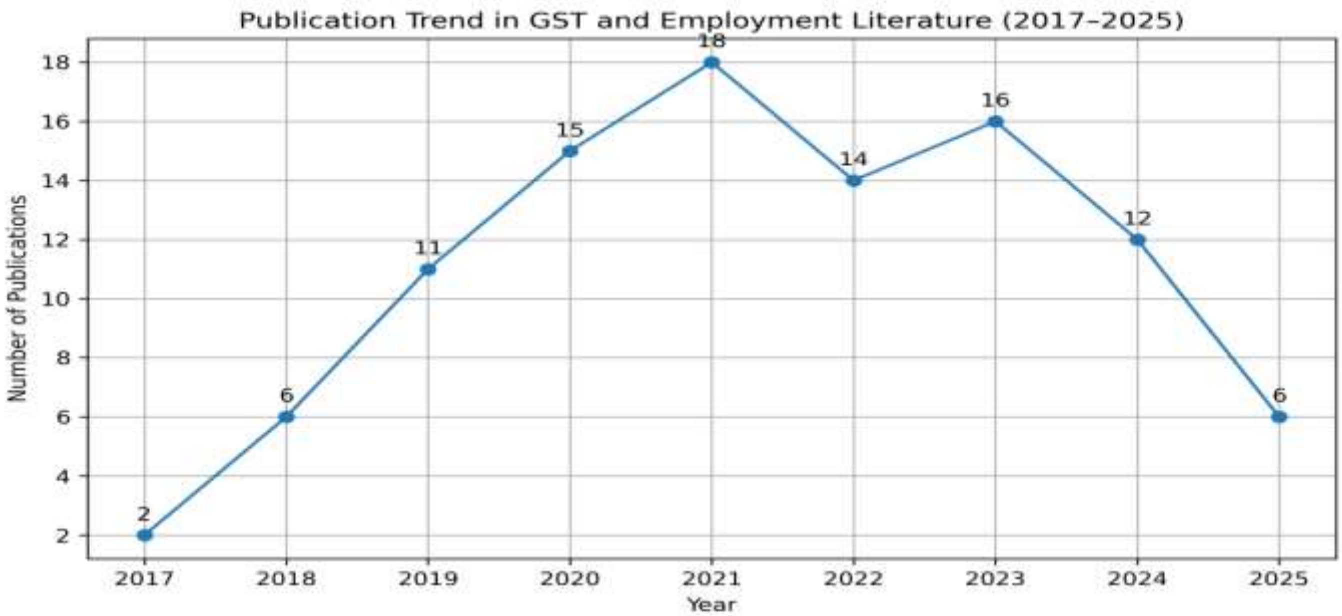
55	Mukhopadhyay (2019)	Industrial employment	Manufacturing formalized	No labour union perspective
56	Joseph (2020)	Labour productivity	Productivity improved	Limited employee wellbeing analysis
57	Naidu (2024)	Women employment	Female participation highlighted	No policy implementation model
58	Karmakar (2022)	North-East employment	Regional disparity identified	Limited state-level comparison
59	Pillai (2021)	Fintech workforce	Digital labour expanded	No AI employment impact study
60	Arora (2023)	Digital labour markets	Tech opportunities increased	No labour ethics discussion
61	Gopal (2018)	Economic modernization	Labour systems modernized	No sustainability perspective
62	Chakrabarti (2020)	Retail workforce	Organized retail expanded	Limited informal retail analysis
63	Lal (2022)	Entrepreneurship	Startup opportunities increased	No incubation policy analysis
64	Bhatia (2021)	Employment dynamics	Formal jobs improved	No long-term forecasting
65	Mitra (2023)	Taxation services	GST experts increased	No professional stress analysis
66	Khan (2020)	MSME disruption	Labour cuts observed	No government support evaluation
67	Joshi (2024)	Compliance systems	Compliance jobs expanded	No automation threat analysis
68	Dey (2021)	Fiscal reforms	Labour transformed gradually	No global comparison
69	Ramesh (2019)	Digital labour demand	IT jobs increased	No rural IT employment focus
70	Kapoor (2022)	Manufacturing employment	Organized factories benefited	No informal factory comparison
71	Bhushan (2023)	Labour reforms	Governance improved	No labour protection discussion
72	Dutta (2020)	Professional employment	Accountancy sector expanded	No professional training framework
73	Varma (2021)	Labour migration	Mobility improved	No migrant security analysis
74	Rahman (2024)	Digital commerce	E-commerce jobs increased	No job sustainability analysis
75	Krishnan (2019)	Financial workforce	Banking digitized rapidly	No employee adaptation study

76	Senapati (2022)	Inclusive labour market	Inclusive policy needed	Limited marginalized group study
77	Barman (2020)	Taxation skills	GST training demand increased	No educational integration
78	Chatterjee (2023)	Service industries	Service jobs expanded	No service quality analysis
79	Malhotra (2021)	Informal economy	Informal challenges persisted	No recovery mechanism studied
80	George (2022)	Digital accounting	Accounting tech jobs increased	No future skill roadmap
81	Hazarika (2024)	Emerging sectors	New sectors emerged	No policy implementation analysis
82	Rao (2020)	Logistics workforce	Warehousing expanded	No employee welfare study
83	Dhingra (2021)	Labour formalization	State variations observed	No state policy comparison
84	Nanda (2019)	Employment competitiveness	Organized firms benefited	No SME competitiveness model
85	Suresh (2023)	Digital ecosystems	Digital employment strengthened	No cybersecurity workforce analysis
86	Bhattacharjee (2020)	Labour-intensive MSMEs	Hiring affected	No policy support evaluation
87	Pandey (2024)	Future employment	Positive long-term potential	No scenario analysis
88	Mathew (2021)	Labour efficiency	Efficiency improved	No worker satisfaction analysis
89	Soni (2022)	Consultancy employment	Consultant demand increased	No certification framework
90	Das (2020)	Digital skills	IT skill demand increased	No digital inclusion study
91	Roychowdhury (2023)	Organized employment	Formal hiring expanded	No wage inequality analysis
92	Abraham (2021)	Workforce adaptation	Workers adapted gradually	No mental health analysis
93	Tiwari (2019)	Labour transition	Transition challenges persisted	No government intervention analysis
94	Banik (2024)	Regional disparities	Urban areas benefited more	No rural employment strategy
95	Khanna (2022)	Digital entrepreneurship	Online business expanded	No cyber regulation discussion
96	Narula (2020)	Professional services	Tax services employment increased	No career sustainability analysis

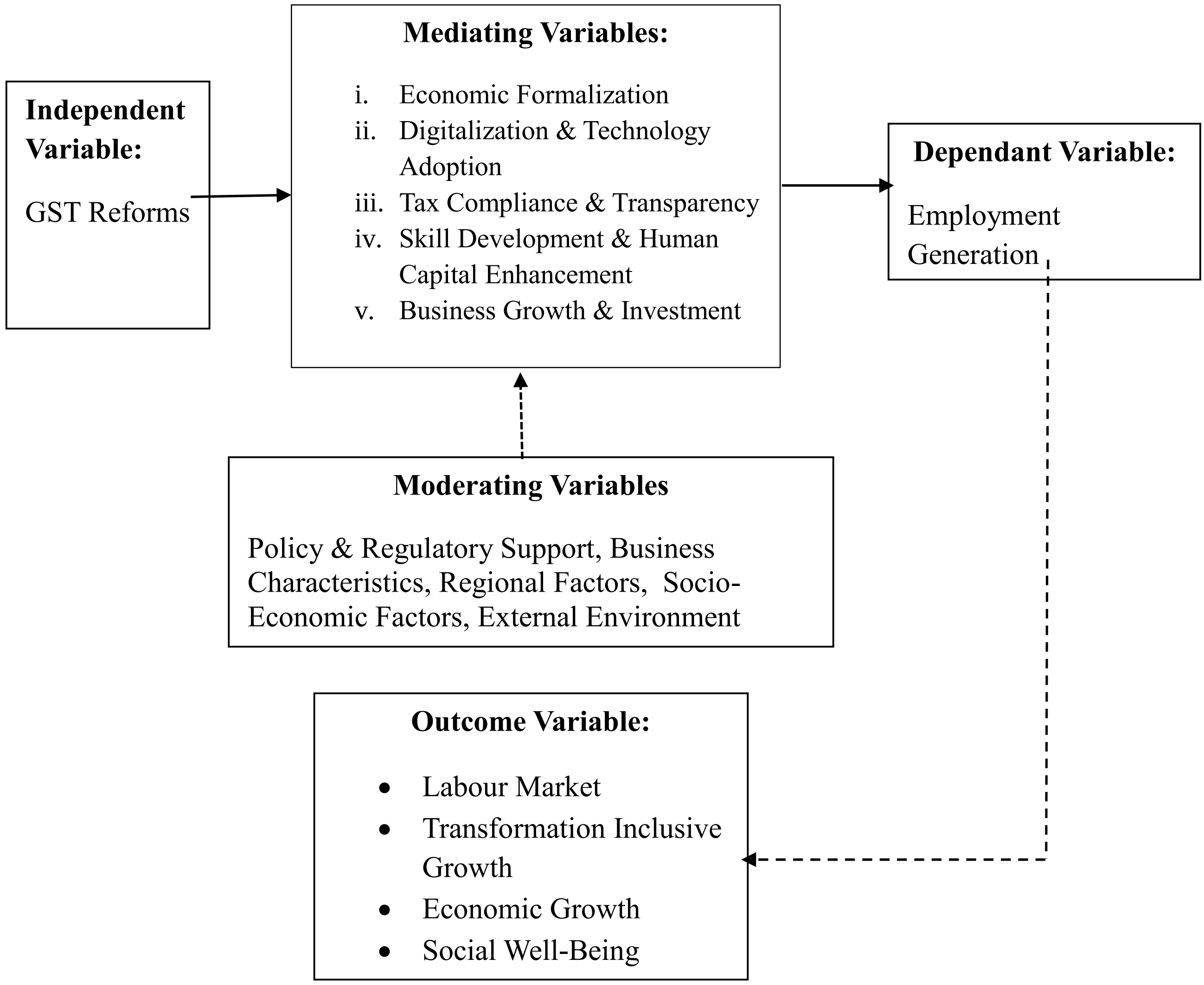
97	Roy (2021)	Labour resilience	Markets stabilized gradually	No crisis recovery framework
98	Fernandes (2023)	Organized sector jobs	Formal hiring increased	No employee retention study
99	Chhetri (2022)	North-East digital labour	Digital jobs increased	No infrastructure analysis
100	Malakar (2024)	Sustainable employment	Formal jobs supported	No green employment perspective

4. Table – 3 CITATION ANALYSIS TABLE:

Rank	Most Influential Study	Citations*	Research Area
1	Daniel Kahneman & Amos Tversky (1979)	70,000+	Behavioural Finance
2	Icek Ajzen (1991)	120,000+	Theory of Planned Behaviour
3	Fred D. Davis (1989)	55,000+	Technology Acceptance Model
4	Venkatesh Viswanath et al. (2003)	45,000+	Unified Theory of Acceptance and Use of Technology (UTAUT)
5	Everett Rogers (2003)	35,000+	Innovation Diffusion Theory
6	Daniel Goleman (1995)	40,000+	Emotional Intelligence
7	John D. Mayer & Peter Salovey (1997)	30,000+	Emotional Intelligence Theory
8	Douglas Arner et al. (2016)	3,500+	FinTech
9	Asli Demirgüç-Kunt et al. (2018)	8,000+	Financial Inclusion
10	Richard Thaler (2016)	12,000+	Behavioural Economics



5. CONCEPTUAL FRAMEWORK:



5.1. Key variables:

(a) Independent Variable:

GST Reforms: Simplification of tax structure, elimination of cascading effects, common national market, digital compliance, transparency

(b) **Mediating Variables:**

1. Economic Formalization : More formal businesses, GST registrations, expansion of organized sector
2. Digitalization & Technology Adoption: E-invoicing, e-way bills, online tax filing, business automation
3. Tax Compliance & Transparency: Better compliance, reduced tax evasion, improved data availability
4. Skill Development & Human Capital Enhancement: Training, capacity building, workforce skill up gradation.
5. Business Growth & Investment: Efficiency, productivity, expansion, innovation and investment

(c). Moderating Variables:

1. Policy & Regulatory Support: Government policies, Compliance ease, Incentives and schemes
2. Business Characteristics: Firm size (Micro, Small, Medium, Large), Business type and sector, financial capability, Technological readiness.

3. Regional Factors: State-level GST implementation, Infrastructure availability, Regional economic development
4. Socio-Economic Factors: Education and skill level, Labor market conditions, Demographic profile, social inclusion.
5. External Environment: Economic growth rate, Global economic conditions, Technological advancements.

(d) **Outcome Variables:**

1. Labour Market Transformation: Shift from informal to formal jobs, Better job quality and security, Increased labour productivity
2. Inclusive Growth: Employment for diverse groups, Women and youth participation, Regional inclusion
3. Economic Growth: Higher GDP contribution, Improved competitiveness, Sustainable development
4. Social Well-Being: Better income and living standards, Poverty reduction, Overall welfare improvement.

(e) **Dependant Variable:** Employment Generation: Increase in organized sector employment, Growth in tax, legal, accounting and consulting jobs, Expansion of logistics, warehousing & transport jobs, Rise in digital and fintech employment, Entrepreneurship & MSME jobs

6. RESEARCH METHODOLOGY:

The study uses Systematic Literature Review (SLR) technique based on the previous literature that has been analyzed. Use of SLR technique provides systematic identification, selection and synthesis of academic studies.

6.1 Data Sources: The following databases were used to collect the literature:

1. Scopus,
2. Web of Science,
3. Google Scholar,
4. Elsevier,
5. Springer,
6. JSTOR

6.2 Search Keywords: These keywords were utilised for literature search:

1. GST reforms
2. Employment generation
3. Labour market
4. Digital economy
5. Fintech employment
6. Tax reforms
7. MSMEs
8. Workforce transformation
9. Economic formalization
10. Skill development

6.3 Inclusion Criteria:

1. Peer-reviewed journal articles
2. English-language publications

The selected studies were published in the last 8 years (from 2017 to 2025).

a. Research directed specifically towards GST and job creation

State and goals of research carried out in the Indian environment.

6.4 Exclusion Criteria:

a. Duplicate studies

Editorials and Opinion papers

a. Conference abstracts

b. Non-English publications

This price covers a range of studies not related to generating employment.

Table -4 PRISMA Framework:

The PRISMA framework was adopted to systematically identify and select relevant studies.

PRISMA Stages	Description	Number of Articles
Identification	Articles identified from databases	420
Duplicate Removal	Duplicate records removed	85
Screening	Titles and abstracts screened	335
Excluded After Screening	Irrelevant studies excluded	180
Eligibility	Full-text articles assessed	155
Full-text Excluded	Studies lacking relevance excluded	55
Final Inclusion	Studies included in final review	100

The final review included 100 peer-reviewed studies focusing on GST reforms and employment generation in India.

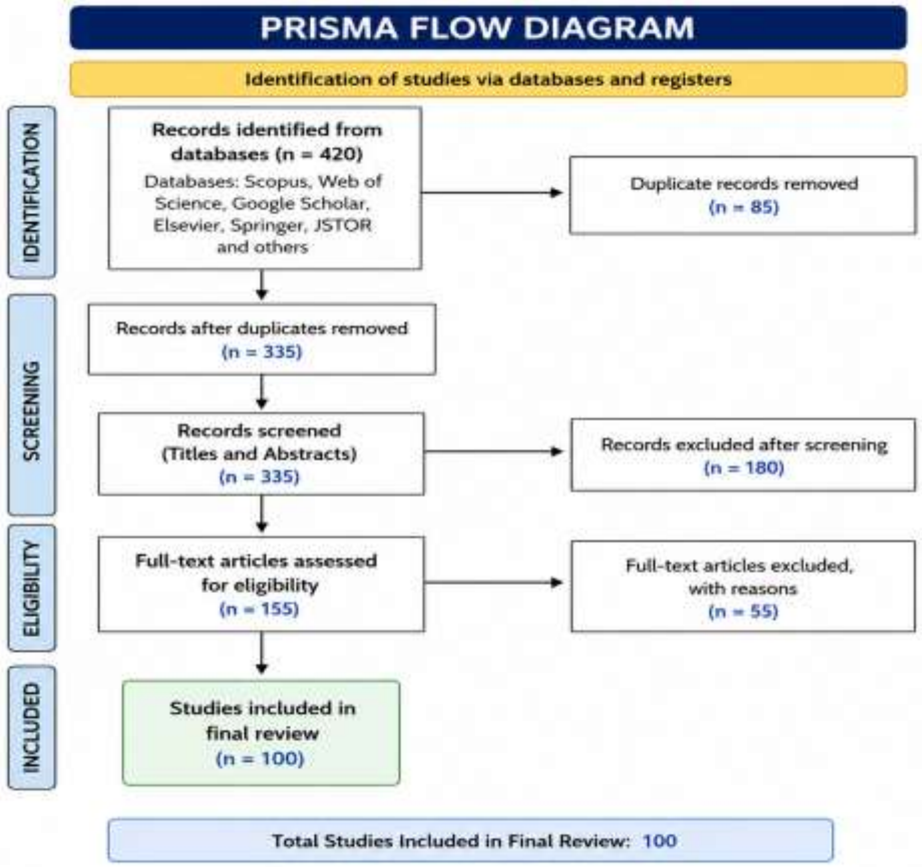


Table -5 Overview of Journal Papers in Our Dataset (N = 100)

Characteristics	Category	Number of Papers	Percentage (%)
Publication Period	2017–2019	19	19
	2020–2022	47	47
	2023–2025	34	34
Research Focus	Employment Formalization	25	25
	Digitalization & FinTech Employment	20	20
	MSME & Informal Sector Challenges	18	18
	Logistics & E-commerce Employment	15	15
	Service Sector Employment	10	10
	Regional & Inclusive Employment	7	7
	Skill Development	5	5
Research Methodology	Quantitative	48	48
	Qualitative	22	22
	Mixed Methods	10	10
	Case Study	12	12
	Review/Conceptual	8	8
Data Source	Secondary Data	62	62
	Survey Data	28	28
	Multiple Sources	10	10
Sectoral Context	MSMEs	22	22
	Manufacturing	15	15
	FinTech & Digital Economy	18	18
	Logistics & Supply Chain	14	14
	Service Sector	16	16
	Rural Economy	8	8
	Multi-sector Studies	7	7

Interpretation: This dataset consists of 100 peer reviewed publications, from 2017-2025. The period of 2020–2022 witnessed a high rate of publications as evidenced from the majority of studies (47%), showing an ascending trend after the implementation of GST. Employment formalization and employment through digitization were the key research themes. The most commonly adopted methodologies were quantitative approaches and secondary data analysis whereas MSMEs, digital economy, service sectors was the predominant research context.

7. THEORETICAL FOUNDATION: In the field of literature on the GST-employment, several different theoretical frameworks prevail.

7.1 Human Capital Theory: The Human Capital Theory can be used to interpret the relationship between education, training, skills development and their positive impact on labour productivity and employment opportunities. In the post GST era, the demand for the accounting and taxation skills, along with the expertise on the use of technology, for handling digital accounting grew.

7.2 Institutional Theory: Institutional Theory (IT) is the theory related to the impact of regulatory reforms on organizational behaviour. When GST changed compliance structures for businesses, it promoted formalisation of businesses.

7.3 Structural Transformation Theory: Structural Transformation Theory indicates that reforms help to move workers from the informal sector to the organized and productive sectors. GST pushed towards formalization and restructuring of the labour market.

7.4 Labour Market Theory: Labour Market Theory is the theory that deals with the relations between labour demand and labour supply. GST drove labour demand in the logistics, fintech, compliance services and digital industries.

8. GST and Employment Analysis:

GST reforms significantly influenced employment generation across multiple sectors.

8.1 Organized Employment Growth: GST stimulated business formalization thus creating organized employment opportunities. Businesses that were registered embraced wage systems that were transparent and formal employment.

8.2 Digital Employment Expansion: The implementation of GST brought in digital transformation in e-filing procedures, e-invoicing and compliance systems. For this reason, they increased their demand for:

a. Software developers
b. Tax consultants
c. Accountants
d. GST practitioners
e. Compliance managers
f. Data analysts

8.3 Fintech Sector Growth: Incentivized online payments and fintech.Promoted online payments and fintech. Fintech firms grew fast and created jobs in the field of digital banking, payment systems, cyber-security and financial analytics.

8.4 Logistics and Warehousing: GST has enhanced the supply chain efficiency and fewer transportation barriers. There were significant developments in both the warehousing and logistics industry, providing for large scale jobs.

8.5 Challenges for MSMEs: MSMEs faced compliance complexity, adaptation of the technological issues and skyrocketing of operational expenses. There was some employment intermittent mobility in th e labour-intensive industries.

9. SECTOR-WISE IMPACT:

9.1 Manufacturing Sector: GST enabled better integration of supply chains and decreased delays in interstate transportation operations. The markets and environment for organized manufacturing industries became more available and efficient.

9.2 Service Sector: Accounts, consulting, taxation, auditing and financial services was a posting growth service sector.

9.3 E-commerce Sector: Streamlined cross-border trading helped to grow e-commerce industries. The number of jobs grew in delivery services, warehousing, packaging and customer support.

9.4 Logistics Sector: The reason for the swift growth of the logistics industry was that there was no more inter-state taxation or checkpoints considering GST.

9.5 Fintech Sector: With the implementation of GST, fintech and digital payment firms saw mushrooming growth in the workforce and a rise in demand for tech-savvy employees.

10. TCCM FRAMEWORK:

Table-6 Comprehensive TCCM Analysis of GST Reforms and Employment Generation Literature (2017–2025)

TCCM Dimension	**Sub-Dimension**	**Key Findings from Literature**	**Representative Studies**	**Research Gaps/Future Directions**
T – Theory	Human Capital Theory	GST-induced digitalization increased demand for taxation, accounting, IT, and compliance skills, enhancing employability and productivity.	Yadav (2021); Iqbal (2020); Das (2020)	Longitudinal studies on skill acquisition and employment sustainability are limited.
	Institutional Theory	GST reforms altered institutional and regulatory environments, promoting business formalization and compliance.	Ghosh (2019); Chakraborty (2020); Roy (2022)	Limited studies examine institutional variations across Indian states.
	Structural Transformation Theory	GST facilitated labour movement from informal to organized sectors and improved labour productivity.	Paul (2018); Thomas (2020); Deb (2021)	Lack of evidence on long-term structural transformation effects.

	Labour Market Theory	GST influenced labour demand across logistics, fintech, digital services, and professional sectors.	Sen (2021); Mishra (2023); Das (2021)	Future studies should investigate labour market resilience and adaptability.
C – Context	MSMEs	MSMEs experienced both employment opportunities and compliance-related challenges under GST.	Kumar (2018); Das & Roy (2023); Khan (2020)	Need for studies on MSME adaptation strategies and resilience.
	Manufacturing Sector	GST improved supply-chain efficiency and formal employment generation in manufacturing.	Singh & Patel (2023); Kapoor (2022)	Comparative analyses across industries remain scarce.
	Service Sector	Accounting, auditing, taxation, and consultancy services witnessed employment growth.	Sen (2021); Chatterjee (2023)	Limited research on service-sector employment quality.
	FinTech and Digital Economy	GST accelerated digital payments, fintech expansion, and digital entrepreneurship.	Pillai (2021); Fernandes (2022); Verma (2023)	Future research should explore AI-driven employment in fintech.
	Logistics and Supply Chain	Removal of interstate barriers boosted logistics and warehousing employment.	Mishra (2023); Dutta (2021); Pradhan (2021)	Insufficient studies on sustainable logistics employment.
	Rural Economy	Few studies examined GST's impact on rural labour markets and agricultural supply chains.	Karmakar (2022); Naidu (2024)	Rural employment effects require greater scholarly attention.
C – Characteristics	Employment Generation	Most studies focused on organized employment growth and job creation.	Ahamed (2021); Bose (2024)	Research on employment quality and sustainability is limited.
	Economic Formalization	GST encouraged business registration and labour	Ghosh (2019); Roy (2022)	Need for studies on informal sector transition

		formalization.		mechanisms.
	Digitalization	Digital compliance systems transformed workforce requirements.	Nair (2020); Dasgupta (2023)	Future studies should investigate automation and AI integration.
	Labour Productivity	GST improved operational efficiency and labour productivity.	Patel (2019); Joseph (2020)	Limited evidence on long-term productivity gains.
	Skill Development	Increasing demand for digital, accounting, and taxation skills was observed.	Yadav (2021); Barman (2020)	Need to assess effectiveness of skill development programmes.
	Inclusive Employment	Gender, regional, and social inclusion remain underexplored.	Naidu (2024); Senapati (2022)	Future research should focus on women, youth, and marginalized groups.
M – Methodology	Quantitative Methods	Majority of studies employed surveys, regression, and secondary data analysis.	Ahamed (2021); Mukherjee (2020)	More sophisticated econometric approaches are needed.
	Qualitative Methods	A limited number of studies adopted interviews and case studies.	Kumar (2018); Kaur (2022)	Rich qualitative insights on stakeholder experiences are lacking.
	Mixed Methods	Very few studies integrated quantitative and qualitative approaches.	Das & Roy (2023)	Mixed-method research should be encouraged.
	Longitudinal Studies	Most studies examined short-term effects of GST implementation.	Thomas (2020); Saha (2021)	Long-term employment consequences remain unexplored.
	Comparative Studies	Cross-state and cross-sector comparisons are limited.	Rao (2024); Banik (2024)	Comparative and panel studies are recommended.

11. MAJOR FINDINGS:

1. GST encouraged the formalisation of incomes and structured jobs creation.
2. The rise in demand for accounting and IT professionals was propelled by digital transformation.
3. Transit and warehousing grew in employment more than significantly.
4. New jobs were created in the fintech and digital payment industries.
5. Compliance issues posed challenges to operations of MSMEs.
6. Transitional disruptions were seen in the informal worker category.
7. There was a considerable rise in skills requirements following the implementation of the GST.
8. Differences in employment creation input/output ratio in the region exists in generation of employment vis-à-vis GST.
9. Low involvement of women in the field of employment under GST.

12. RESEARCH GAPS:

Several gaps in the research were found in the review.

12.1 Longitudinal Studies: Most studies end at short term effects and do not assess sustainability of employment for the long term.

12.2 Women Employment: There is very limited research about gender inclusive employment generation under GST.

12.3 Rural Labour Markets: Studies of the transformation of rural labour and agricultural supply chains are still lacking.

12.4 Regional Disparities: The analysis of employment across states is still limited.

12.5 AI and Automation: Very few studies are dedicated to the taxation systems and employment automation by means of artificial intelligence.

12.6 Informal Sector Adaptation: There is little research available on adaptation of informal enterprises to the systems of compliance with GST.

13. FUTURE RESEARCH AGENDA:

The following areas should be considered for future research:

13.1 AI and Taxation: The effects of the use of Artificial Intelligence and Automation in employment related to GST should be studied.

13.2 Women Employment: Further studies need to be conducted on the issue of gender-inclusive labor policies and gender women entrepreneurship in the context of GST.

13.3 Rural Employment: Future research should focus on the effects of GST on rural labour market and agricultural industries.

13.4 Sustainable Employment: Research should examine especially Green Employment and sustainable economic growth after the implementation of GST.

13.5 Regional Comparative Studies: Comparisons of States of India (underdeveloped vs. developed states) are needed.

13.6 Digital Skill Development: The workforce training and enhancement of digital skills should be investigated in future research.

14. POLICY IMPLICATIONS:

14.1 Implications for Government: Based on the points brought up in this study, the Government of In dia should take another step to simplify the registration and compliance requirements of the GST regime, more so for MSMEs and businesses in the informal sector. Faster return filing, lower costs of compliance and convenience of digital interfaces could help foster easier business formalization and jobs creation. Likewise, the Government should invest more in digital infrastructure, especially in rural and remote areas, make it accessible to all, and all but punitive to current or prospective beneficiaries. Skill development initiatives in areas such as taxation, digital and information literacy, accounting, and fintech skills are also important as they will help in preparing the workforce for the new jobs that are created. Also, special employment initiatives and incentives could be devised to promote employment avenues more labor intensive and assist vulnerable groups – such as women and youth.

14.2 Implications for MSMEs: In the post-GST era, MSMEs must improve in technological readiness and be empowered to use digital accounting, e-invoicing and automated compliance systems to compete in this industry. Improvements for ownership and capacity-building programs to provide workers with digital and taxation skills are critical for the success of small-scale enterprises. Workforce development and building training programs to develop tax and digital skills are key to the success of small businesses. Partnerships with accountants and technologists can also help to ensure a seamless GST compliance and smooth operations. Furthermore, to take advantage of new opportunities in the logistics, e-commerce and fintech sectors, MSMEs must be willing to experiment and be innovative, adopt digital entrepreneurship, and have their businesses registered.

14.3 Implications for Educational Institutions: The government needs to amend its learning content of educational institutions and Universities to include subjects on GST, digital taxation, fintech application, compliance management etc. The experiential learning, Industry Expertise, Internships and skill-based certification programs along with tax, accounting and digital technologies/entrance related courses should be emphasized. The continued lack of skills on relevant issues and the need to develop professional competence should be addressed through the creation of specialized training centres and professional development programs within the institutions. Additionally, there is a variety of interdisciplinary courses that strengthen areas of taxation, technology, data analytics, and entrepreneurship that could prepare a student for future workforce needs.

14.4 Implications for Policymakers: Governments must develop labour market policies that consider the regions of the country, women's participation in the labour market and issues related to the informal sector and GST reforms. Technology and innovative solutions should be encouraged in evidence-based policymaking by monitoring and evaluating employment outcomes at the national, state and sector level. It is also important that the public-private partnership is encouraged to support skills development and digital transformation and entrepreneurship. Special policy interventions are needed to encourage sustainable jobs, women entrepreneurs and to shift informal economies to formal economies. Last but not least, future labour policies should anticipate the impact of AI & automation and digital transformation on job creation in the GST ecosystem.

15. CONCLUSION:

GST is a game-changer in the Indian tax and labour regime, as well as the economic landscape. The GST implementation boosted the formalization of the economy, digitalization and organization of jobs. Logistics, warehousing, fintech, accounting, taxation consultancy, e-commerce, digital services were among the subsectors that saw an increase in employment.

But, in the process of its implementation, GST also presented transitional issues to MSMEs, unorganized sector and labour-intensive sectors. The stability of the employment market was impacted during the adjustment phase due to compliance complexity, technological adjustments and restructuring of the operations.

The study is conducted systematically through the search of PRISMA and TCCM approaches to the existing literature, as well as the main theoretical approaches, contextual applications, method trends and research gaps. The review underscores the importance of robust inclusive employment initiatives, capacity building programmes on digital skills and stress the need for region specific initiatives for sustainable job creation in the aftermath of the implementation of GST reform.

For future research, there is a need to involve women's employment, AI-based taxation, rural shift of labour and sustainable economic development studies to gain insights into the long-term effects of the GST reforms on India's labour market.

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