

**TITLE: - ONE NATION ONE TAX- GST IMPACT AND CHALLENGES****Author: Shikhar singh Chauhan<sup>1</sup> & Aayush Arora<sup>2</sup>****Abstract:-**

GST is a standout amongst the most essential expense changes in India which has been long pending. It should be executed from April 2010, however because of political issues and clashing interests of different partners it is as yet pending. It is a far reaching charge framework that will subsume all aberrant assessments of states and local governments and brought together economy into a consistent national market. It is required to resolve wrinkles of existing roundabout assessment framework and assume a fundamental part in development of India. This paper introduces a review of GST idea, clarifies its highlights alongside its course of events of execution in India. The paper is more centered on points of interest of GST and difficulties looked by India in execution.

Keywords: *Tax, Indirect tax, Goods and Service Tax (GST), India.*

---

**RESEARCH MEHODOLOGY:** - The paper utilizes an exploratory research strategy in light of past writing from particular diaries, reports, daily papers and magazines covering wide gathering of scholarly writing on Goods and Service Tax. As per the destinations of the examination, the exploration configuration is of illustrative in nature. Accessible auxiliary information was broadly utilized for the investigation.

**OBJECTIVE OF THE STUDY:** -The objectives of the paper are:

1. to study about Goods and Service Tax and its impact on the economy.
2. To examine benefits and opportunities of Goods and Service tax. Impact of goods and service tax: - Section 2, GST has a positive impact on the economy.

---

<sup>1</sup> Student, Pursuing B.B.A.LL.B (Hons.) Department of law, PIMR, Indore

<sup>2</sup> Student, persuing B.A LL.B(hons.) Department of law, PIMR Indore

## **INTRODUCTION**

“Goods and Services Tax (GST) is an indirect tax levied in India on the sale of goods and services. Goods and services are divided into five tax slabs for collection of tax - 0%, 5%, 12%, 18% and 28%. Petroleum products and alcoholic drinks are taxed separately by the individual state governments. There is a special rate of 0.25% on rough precious and semi-precious stones and 3% on gold”.<sup>3</sup>In addition a cess of 22% or other rates on top of 28% GST applies on few items like aerated drinks, luxury cars and tobacco products.

“The tax came into effect from July 1, 2017 through the implementation of One Hundred and First Amendment of the Constitution of India by the Modi government. The tax replaced existing multiple cascading taxes levied by the central and state governments. The tax rates, rules and regulations are governed by the Goods and Services Tax Council which comprises finance ministers of center and all the states. GST simplified a slew of indirect taxes with a unified tax and is therefore expected to dramatically reshape the country's 2 trillion dollar economy.”<sup>4</sup>

“The Goods and Services Tax was propelled at midnight on 1 July 2017 by the previous President of India, Pranab Mukherjee, and the Prime Minister of India Narendra Modi. The dispatch was set apart by a notable midnight (30 June – 1 July) session of both the places of parliament met at the Central Hall of the Parliament. In spite of the fact that the session was gone to by prominent visitors from the business and media outlets including Ratan Tata, it was boycotted by the resistance due to the anticipated issues that it will undoubtedly prompt for the center and lower class Indians. The GST is imposed at variable rates on variable items. The rate of GST is 2.5% for soaps and 28% on washing detergents. GST on movie tickets is based on slabs; with 18% GST for tickets that cost less than Rs. 100 and 28% GST on tickets costing more than Rs.100 and 5% on readymade clothes. The rate on under-construction property booking is 12%. Some industries and products were exempted by the government and remain untaxed under GST, such as dairy products, products of milling industries, fresh vegetables & fruits, meat products, and other groceries and necessities.”<sup>5</sup>

---

<sup>3</sup>“All your queries on GST answered”. The Hindu. Retrieved 2017-06-30.

<sup>4</sup>“Film theatres in Tamil Nadu to begin indefinite strike against GST”. The Hindu. 2 July 2017. Retrieved 3 July 2017.

<sup>5</sup>“GST rollout: List of items exempted from taxation”. The Indian Express. 2017-06-30. Retrieved 2017-07-30.

"goods and services Tax (GST) is a circuitous duty exacted in India on the offer of products and ventures. Merchandise and enterprises are separated into five expense chunks for accumulation of assessment - 0%, 5%, 12%, 18% and 28%. Oil based goods and mixed beverages are exhausted independently by the individual state governments. There is an exceptional rate of 0.25% on unpleasant valuable and semi-valuable stones and 3% on gold". What's more a cess of 22% or different rates over 28% GST applies on couple of things like circulated air through beverages, extravagance autos and tobacco items.

"The expense became effective from July 1, 2017 through the execution of One Hundred and First Amendment of the Constitution of India by the Modi government. The assessment supplanted existing various falling charges collected by the focal and state governments. The assessment rates, tenets and directions are represented by the Goods and Services Tax Council which includes back clergymen of focus and every one of the states. GST rearranged a large number of aberrant assessments with a brought together duty and is along these lines anticipated that would drastically reshape the nation's 2 trillion dollar economy."

"The Goods and Services Tax was pushed at midnight on 1 July 2017 by the past President of India, Pranab Mukherjee, and the Prime Minister of India Narendra Modi. The dispatch was separate by a striking midnight (30 June – 1 July) session of both the spots of parliament met at the Central Hall of the Parliament. Despite the way that the session was gone to by conspicuous guests from the business and media outlets including Ratan Tata, it was boycotted by the obstruction because of the foreseen issues that it will without a doubt provoke for the inside and bring down class Indians .The GST is forced at variable rates on factor things. The rate of GST is 2.5% for cleansers and 28% on washing cleansers. GST on motion picture tickets depends on chunks; with 18% GST for tickets that cost not as much as Rs. 100 and 28% GST on tickets costing more than Rs.100 and 5% on readymade garments. The rate on under-development property booking is 12%. A few ventures and items were exempted by the administration and stay untaxed under GST, for example, dairy items, results of processing businesses, new vegetables and natural products, meat items, and different staple goods and necessities."

Timetable OF GST IN INDIA

In 2000, an empowered working group was set up by NDA government under the chairmanship of Asim Das Gupta to plot GST show. With UPA in control relationship back pastor, Mr. P.Chidambaram, declared the execution of GST from April 2010 in spending plan of 2007 and set up an empowered leading body of trustees of state Finance ministers to work with center. Thusly, on 10 May 2007 Joint Working Group was set up by empowered working group of state support ministers which introduced the report in Nov 2007. First point by point talk paper on structure of GST was displayed by connected board in Nov 2009 with the objective of creating an open consultation and getting the commitments from all accomplices. It proposed a twofold GST Module close by a GST chamber in conclusion in March 2011; constitution 115th amendment accuse was familiar of draw up laws for completing GST. It joins the followings:

"1) Setting up of GST COUNCIL by the president inside 60 long stretches of section of bill. The chamber will led by association back clergyman and its individuals incorporates MoS for income and fund pastors of states. It will chip away at GST rates, exception limits and so forth.

2) Setting up of a GST Dispute Settlement Authority having three individuals to determine debate emerging among states and make a move against states.

3) GST Amendment Bill was alluded to parliamentary board of trustees on back for assessment.

In Aug 2013 the standing board of trustees presented the report and prescribed that proposed Dispute Settlement Authority ought to be expelled and its system ought to be given to GST Council itself. It likewise prescribed that GST Council should take choice by voting as opposed to accord. The portrayal in the GST Council ought to be 1/3 from focal and rest 2/3 from states. The choice in the chamber ought to be passed with more than  $\frac{3}{4}$  vote delegates present. The majority of gathering is raised from proposed 1/3 to half by standing panel. Be that as it may, the proposed 115 correction charge was slipped by with disintegration of fifteenth Lok Sabha. On 19 Dec 2014 in the wake of rolling out slight improvements in GST Bill, NDA government reclassified it in 16th Lok Sabha as 122nd correction of constitution. On 6 May 2015 it go in bring down place of government. At present, the 122nd protected correction is ridge fasted in Rajya Sabha where it needs to go with 2/3rd lion's share keeping in mind the end goal to be actualized from 1 April 2016".

## Troubles IN IMPLEMENTING GST

These are the Difficulties for GST usage in India

1. **Clubbing Taxes:-** The best trial of GST execution is bringing all the unusual evaluations under one housetop, which is one of the best features of GST. There has been obstruction asking for to fuse purchase charge by two or three states. Diverse states are reluctant about alcohol, tobacco things going under GST. This is a direct result of the manner in which that a vital piece of state pay is gotten from these things.
2. **Statutory Requirements:** As the weight of GST will be allocated to both state and central government, the constitution needs to enable powers to both through an amendment. It is seen as a troublesome endeavor as the law expects no under 66% overwhelming part from the people from the parliament and that isn't straightforward given the current political circumstance of the country.
3. **Make-move Arrangements:** State governments are asking for compensation from the central government as they anticipate an essential engraving in the salary in view of CST adversities. This is asked for the underlying 5 years after the utilization of GST, for which the central government has assented to 3 years. A last end is yet to be drawn.
4. **Framework for Tax Disputes:** There must be a uniform legitimate technique for survey discussion and cases to avoid any disorder.
5. **Defining Inter-State Transactions:** With the transportation organizations open all around, the place of offer and usage may not be the same. This makes it difficult to proceed with wage appropriation. Accordingly, it winds up basic to describe techniques to deal with such issues.

Difficulties IN IMPLEMENTING GST

"1. Note boycott has immense effect on the Goods and Services Tax (GST) a genuine uncertainty on executing GST by the focal government`s focused on due date of April 1, 2017..

2. The effect of the November 8 demonetization of highvalue cash on their separate economies to underline that it isn't the fitting time to execute. That could unstably affect the economy.

3. The Center keeps on being un trading off on the issue of purview over evaluates, the states keep up.

4. Political reasons are deciding the destiny of GST, which isn't the right thing, in light of the fact that in a perfect world GST is a monetary and duty change, and financial and charge changes ought not be directed by political.

5. Makes, merchants and society are energetically sitting tight not just for the date of presentation of GST yet in addition for the rate application to the items and administrations.

6. GST will likewise have affect on income and working capital. Income and working capital of business associations which keep up high stock of products in various states will be antagonistically influenced as they should pay GST at full rate on stock exchange starting with one state then onto the next. At present CST/VAT is payable at a bargain and not stock exchanges.

7. Execution of GST in Unorganized segments i.e., unregistered firm will be ominous to government."

## Effect OF GST ON AGRICULTURAL SECTOR

"Segment 2, GST positively affects the economy and on different segments which are as per the following:

When opportunity of the India its economy is on a very basic level subject to fundamental fragment i.e. provincial division and now moreover green part is seen as the establishment of Indian economy yet due to execution of GST this spine is broken and is persevering through a lot as obligation lumps in agro portion has been extended without taking exercises for making the structure and new water framework strategies for the progression of farmers anyway constraining more evaluation than before lays hostile effects on cultivating fragment and in addition responsible for the extension in cost in amassing region too, as cost of age will increase if the basic or rough material is costly.

We can break down antagonistic consequences for agro segment by following angles:

1. Fertilizers are considered as key factor of farming part yet beforehand 6% (1%excise + 5% VAT) charge was required on that however after GST now it is put under assessment chunk of 12%.
2. The same effect is there in tractors, waiver on the fabricate of the tractors is evacuated and GST of 12% has been forced and its extra parts lie under the 28% duty chunk which is considered as extravagance classification assess piece and kept with the parts of BMW and AUDI which is absolutely unessential as without tractors horticulture isn't conceivable and requiring 28% expense on tractor parts is a joke with the poor agriculturists who consumes his whole time on earth on fields just to satisfy his country's interest and needs.
3. India's drain generation in 2015-16 was 160.35 million ton, expanded from 146.31 million ton in 2014-15. Beforehand just 2% VAT impose was charged on drain and certain drain items however under GST the rate of new drain is nil and skimmed drain is held under 5% section and consolidated drain is exhausted under 18% duty piece which again is trouble on agriculturists and cows ranchers.
4. Tea is considered as a significant thing in the Indian family unit yet its costs are likewise expanded because of forced 5% GST more than past VAT rate of 4-5% with Assam and West Bengal except for 0.5% and 1%. Along these lines, forcing substantial charges on the horticultural isn't legitimized with the poor faction

## **DIFFICULTIES IN IMPLEMENTING GST**

These are the Difficulties for GST implementation in India

- 1. Clubbing Taxes:-**The greatest test of GST execution is bringing all the aberrant assessments under one rooftop, which is one of the greatest highlights of GST. There has been resistance requesting to incorporate buy charge by a couple of states. Different states are hesitant about liquor, tobacco items going under GST. This is because of the way that a noteworthy lump of state income is gotten from these items.
- 2. Statutory Requirements:** As the burden of GST will be assigned to both state and focal government, the constitution needs to allow forces to both through a correction. It is viewed as a troublesome undertaking as the law expects no less than 66% dominant part from the individuals from the parliament and that isn't simple given the current political situation of the nation.
- 3. Make-move Arrangements:** State governments are requesting remuneration from the focal government as they predict a noteworthy imprint in the income because of CST misfortunes. This is requested the initial 5 years after the usage of GST, for which the focal government has consented to 3 years. A last conclusion is yet to be drawn.
- 4. Framework for Tax Disputes:** There must be a uniform lawful methodology for assess debate and cases to stay away from any disarray.
- 5. Defining Inter-State Transactions:** With the transportation administrations accessible all around, the place of offer and utilization may not be the same. This makes it hard to go ahead with income distribution. Thus, it ends up imperative to characterize methods to handle such issues.

## **CHALLENGES IN IMPLEMENTING GST**

“1. Note ban has huge impact on the Goods and Services Tax (GST) a serious doubt on implementing GST by the central government’s targeted deadline of April 1, 2017..

2. The impact of the November 8 demonetization of highvalue currency on their respective economies to underline that it is not the appropriate time to implement. That could have a unstable effect on the economy.

3. The Centre continues to be un compromising on the issue of jurisdiction over assesses, the states maintain.

4. Political reasons are determining the fate of GST, which is not the correct thing, because ideally GST is an economic and tax reform, and economic and tax reforms should not be dictated by political.

5. Manufactures, traders and society are eagerly waiting not only for the date of introduction of GST but also for the rate application to the products and services.

6. GST will also have impact on cash flow and working capital. Cash flow and working capital of business organizations which maintain high inventory of goods in different states will be adversely affected as they will have to pay GST at full rate on stock transfer from one state to another. Currently CST/VAT is payable on sale and not stock transfers.

7. Implementation of GST in Unorganized sectors i.e., unregistered firm will be unfavorable to government.”<sup>6</sup>

---

<sup>6</sup><https://www.coursehero.com/file/p4gl0s0/2-The-impact-of-the-November-8-demonetization-of-high-value-currency-on-their/>

## Effect OF GST ON AGRICULTURAL SECTOR

"Segment 2, GST positively affects the economy and on different segments which are as per the following:

When opportunity of the India its economy is in a general sense subject to basic portion i.e. country division and now also agricultural part is seen as the establishment of Indian economy yet due to execution of GST this spine is broken and is persevering through a lot as obligation lumps in agro fragment has been extended without taking exercises for making the structure and new water framework strategies for the progression of farmers anyway constraining more appraisal than before lays opposing effects on cultivating portion and also accountable for the extension in cost in gathering zone too, as cost of age will increase if the fundamental or unrefined material is costly.

We can break down unfriendly consequences for agro part by following angles:

1. Fertilizers are considered as key factor of farming segment yet already 6% (1%excise + 5% VAT) assess was exacted on that yet after GST now it is put under expense piece of 12%.
2. The same effect is there in tractors, waiver on the produce of the tractors is evacuated and GST of 12% has been forced and its extra parts lie under the 28% assessment chunk which is considered as extravagance class charge piece and kept with the parts of BMW and AUDI which is absolutely unessential as without tractors agribusiness isn't conceivable and collecting 28% duty on tractor parts is a joke with the poor ranchers who goes through his whole time on earth on fields just to satisfy his country's interest and needs.
3. India's drain generation in 2015-16 was 160.35 million ton, expanded from 146.31 million ton in 2014-15. Already just 2% VAT impose was charged on drain and certain drain items however under GST the rate of new drain is nil and skimmed drain is held under 5%

section and dense drain is saddled under 18% duty piece which again is load on ranchers and dairy cattle agriculturists.

4. Tea is considered as an essential thing in the Indian family yet its costs are likewise expanded because of forced 5% GST more than past VAT rate of 4-5% with Assam and West Bengal except for 0.5% and 1%. Along these lines, forcing overwhelming charges on the agrarian isn't defended with the poor area of the general public which incorporates ranchers and laborers, this won't just expand the expense of creation for agriculturists yet additionally diminish their overall revenue which will consequently result in increment in noteworthiness among ranchers and as opposed to giving them bolster this duty framework is expanding weakness and because of which self-destructive cases among ranchers, workers will take a lift."

#### Effect OF GST ON INSURANCE SECTOR

"Record by starting 'PradhanMantri Jan DhanYojna' and then again GST has made money related administrations costly. Exchanges charges in monetary administrations have turned out to be more costly as these administrations are put under 18% assessment section in the new products and enterprises impose (GST) administration. Already these administrations were so exhausted at 15% and the climb in the expense rate implies that people should pay 3 rupees more for each 100 rupees paid for keeping money exchanges. (Monetary occasions: you should spend more from keeping money exchanges from July).

India is among the most under-entered Insurance advertise (under 10% populace of India has protection). This was the main explanation behind the administrations propelling the 'PradhanMantriJeevan Bema Yojna' in any case, with the GST, protection premiums have turned out to be costly which is demonstrating a detour in a value touchy market like India. Life, wellbeing and engine protection are expanded up by 300 premise focuses".

#### Effect OF GST ON TELECOM SECTOR

"Obligation remains at around 4 lakh crore (Telecom obligation unsustainable – TOI). So with the executed GST show additionally charges in this field will increment certainly. On one hand, government is starting 'Advanced India' and then again telecom administrations (Phones,

broadband and so forth.- ) is getting costlier as the majority of the administrators will pass on the expansion to the customers keeping in mind the end goal to adapt up to GST. Accordingly, it negates the activity of Digital India keeping in mind the end goal to offer lift to Digital India activity. Government should bring down the duty chunk in telecom segment. With the goal that the telecom administrations can be gotten to effectively even by the poor segments of the general public.

The oil division isn't held under GST chunk. Oil based commodities like unrefined, rapid diesel, ATF are avoided impose chunks. So its expenses are probably going to rise as a result of double backhanded duty instrument."

### **CHALLENGES IN IMPLEMENTING GST**

#### **1. "Lack of Clarity on GST Provisions (Rules and Regulation)**

Various provisions of GST are still ambiguous. Categorization of goods and services in various cases is still unclear. Provisions for anti-profiteering, as well as the now-deferred e-way bill, which tracks consignments across states, are unclear. The new tax regime requires transporters to generate e-way bills on the GST portals which includes incurring substantial costs to install radio frequency identification devices (RFIDs). Currently there is no clarity on who will bear the bill for the infrastructure. The government has also made the rules related to assessment and audit public, but the absence of actual forms in the public domain challenges the effectiveness of the rule.<sup>7</sup>

#### **2. Change in Business Software-** Most businesses use accounting software or ERPs for filing tax returns which have excise, VAT, and service tax already incorporated in them. The transition to GST will require businesses to change their ERPs, too; either by upgrading the software or by purchasing new GST-compliant software. This will lead to increased costs of buying new software and training employees on how to use it.

#### **3. Policy Change during the Middle of the Year**

GST will go live three months into the financial year 2017-18. So, for FY 2017-18, business will follow the old tax structure for the first 3 months, and GST for the rest of the time. It is impossible to cross over from one tax structure to the other in just a day,

<sup>7</sup>[economictimes.indiatimes.com/articleshow/59436292.cms?utm\\_source=contentofinterest&utm\\_medium=text&utm\\_campaign=cppst](http://economictimes.indiatimes.com/articleshow/59436292.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst)

and hence businesses will end up running both tax systems in parallel, which might result in confusion and compliance issues.<sup>8</sup>

- 4. Clubbing Taxes:** The biggest challenge of GST implementation is bringing all the indirect taxes under one roof, which is the biggest feature of GST. There has been opposition asking to include purchase tax by a few states. Other states are reluctant about alcohol, tobacco products coming under GST. This is due to the fact that a major chunk of state revenue is derived from these products.
- 5. Statutory Requirements:** As the imposition of GST will be delegated to both state and central government, the constitution has to grant powers to both through an amendment. It is seen as a difficult task as the law expects at least two-thirds majority from the members of the parliament and that isn't easy given the current political scenario of the country.
- 6. Make-shift Arrangements:** State governments are demanding compensation from the central government as they foresee a major dent in the revenue due to CST losses. This is asked for the first 5 years after the implementation of GST, for which the central government has agreed to 3 years. A final conclusion is yet to be drawn.
- 7. Framework for Tax Disputes:** There has to be a uniform legal procedure for tax disputes and litigations to avoid any confusion.
- 8. Defining Inter-State Transactions:** With the transportation services available everywhere, the place of sale and consumption may not be the same. This makes it difficult to go forward with revenue allocation. Hence, it becomes important to define procedures to tackle such problems.
- 9. Infrastructure for The Collection Process:** Proper infrastructure has to be designed to track the movement of goods and services between states, collection and monitoring revenue, identify defaulters etc.
- 10. Determining GST Rates:** This is a major step in ensuring the success of GST. Arriving at rates which are conducive to both the government and public is will be a daunting task.<sup>9</sup>

---

<sup>8</sup>[http://www.business-standard.com/content/specials/8-challenges-that-businesses-need-to-overcome-in-the-gst-regime-117070100896\\_1.html](http://www.business-standard.com/content/specials/8-challenges-that-businesses-need-to-overcome-in-the-gst-regime-117070100896_1.html)

<sup>9</sup><http://www.dekhnews.com/challenges-implementing-gst-india/>

**11. “OTHER ISSUES-** Union government needs to coordinate with 30 states for “input credit” due to transfer of credit in SGST.

- State tax officials training and development before implementation of GST.
- Effective credit mechanism is essential for GST. Owing to CENVAT it is not a problem but for states again it is a major challenge.
- Analysts say that real estate market will be cramped by GST and it may result in 12% down turn in demand of new houses because of increased cost up to 8%. (A study commissioned by Curtin university of technology)<sup>10</sup>

## **CONCLUSION**

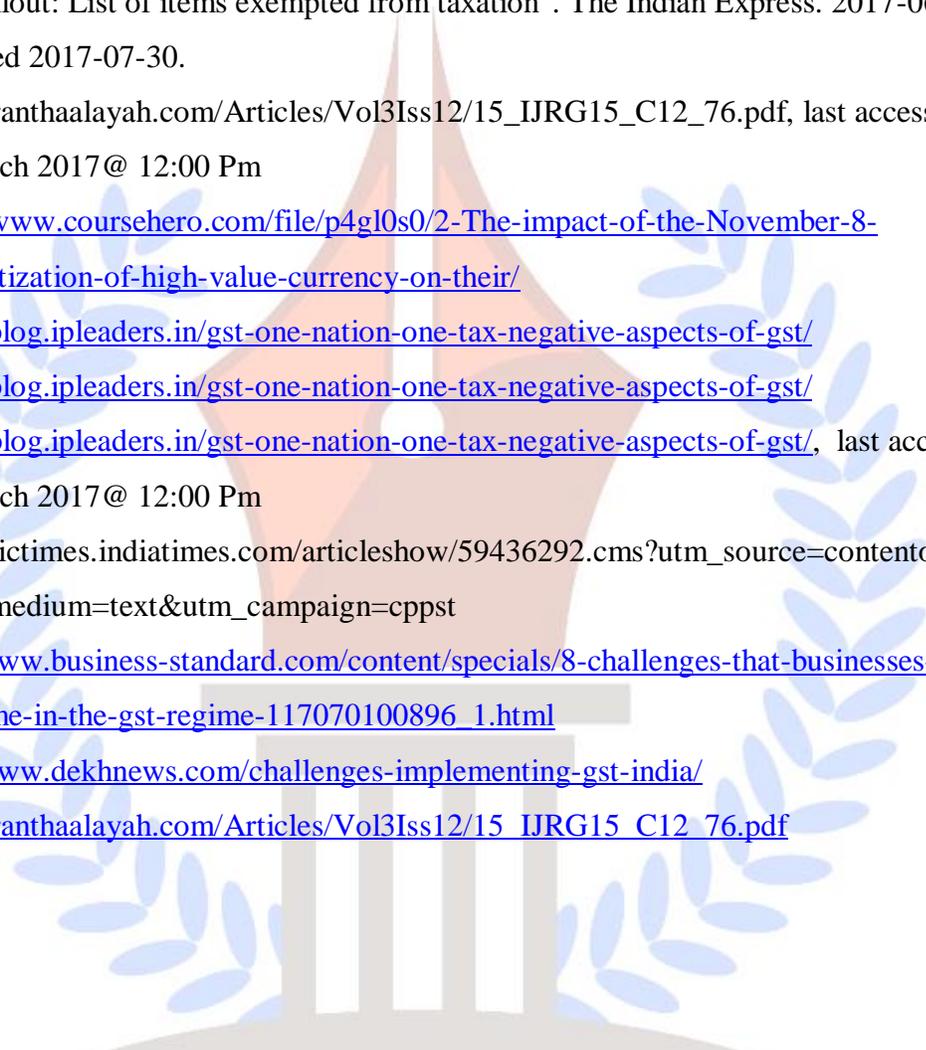
The proposed GST administration is an apathetic endeavor to justify backhanded expense structure. In excess of 150 nations have actualized GST. The administration of India should ponder the GST administration set up by different nations and furthermore their aftermaths previously executing it. In the meantime, the legislature should make an endeavor to protect the immense poor populace of India against the probable swelling because of usage of GST. Presumably, GST will improve existing backhanded duty framework and will evacuate wasteful aspects made by the current heterogeneous tax assessment framework just if there is an unmistakable agreement over issues of edge constrain, income rate, and incorporation of oil based commodities, power, alcohol and land. Until the consensus is reached, the government should resist from implementing such regime

---

<sup>10</sup>[http://granthaalayah.com/Articles/Vol3Iss12/15\\_IJR15\\_C12\\_76.pdf](http://granthaalayah.com/Articles/Vol3Iss12/15_IJR15_C12_76.pdf)

**REFERENCES**

1. All your queries on GST answered". The Hindu. Retrieved 2017-06-30.
2. Film theatres in Tamil Nadu to begin indefinite strike against GST". The Hindu. 2 July 2017. Retrieved 3 July 2017.
3. GST rollout: List of items exempted from taxation". The Indian Express. 2017-06-30. Retrieved 2017-07-30.
4. [http://granthaalayah.com/Articles/Vol3Iss12/15\\_IJRG15\\_C12\\_76.pdf](http://granthaalayah.com/Articles/Vol3Iss12/15_IJRG15_C12_76.pdf), last accessed on 1th March 2017@ 12:00 Pm
5. <https://www.coursehero.com/file/p4g10s0/2-The-impact-of-the-November-8-demonetization-of-high-value-currency-on-their/>
6. <https://blog.ipleaders.in/gst-one-nation-one-tax-negative-aspects-of-gst/>
7. <https://blog.ipleaders.in/gst-one-nation-one-tax-negative-aspects-of-gst/>
8. <https://blog.ipleaders.in/gst-one-nation-one-tax-negative-aspects-of-gst/>, last accessed on 1th March 2017@ 12:00 Pm
9. [economictimes.indiatimes.com/articleshow/59436292.cms?utm\\_source=contentofinterest&utm\\_medium=text&utm\\_campaign=cppst](http://economictimes.indiatimes.com/articleshow/59436292.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst)
10. [http://www.business-standard.com/content/specials/8-challenges-that-businesses-need-to-overcome-in-the-gst-regime-117070100896\\_1.html](http://www.business-standard.com/content/specials/8-challenges-that-businesses-need-to-overcome-in-the-gst-regime-117070100896_1.html)
11. <http://www.dekhnews.com/challenges-implementing-gst-india/>
12. [http://granthaalayah.com/Articles/Vol3Iss12/15\\_IJRG15\\_C12\\_76.pdf](http://granthaalayah.com/Articles/Vol3Iss12/15_IJRG15_C12_76.pdf)



# JUS IMPERATOR