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Consumer Perception, Awareness, and Satisfaction about Goods and Services Tax (GST): With Reference to Kalaburagi District

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Keywords: *GST, consumer awareness, perceptions, satisfaction, consumer education.*

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Consumer Perception, Awareness, and Satisfaction about Goods and Services Tax (GST): With Reference to Kalaburagi District

Basavanagouda[α] & Dr. Panduranga V[σ]

Abstract- Goods and Services Tax (GST) was implemented in India with the primary objective to reduce the burden on all stakeholders in the economy. Consumers are the vital stakeholders of GST as they bear the burden of taxes indirectly and contribute to government exchequer. Before introduction of GST, there were many taxes in force, which led to more complexities in taxing taxpayers, and there was a problem of cascading taxes. GST came as a hope to overcome the issues of earlier tax systems and provide many benefits to consumers. The paper examines consumers perception, level of awareness, and satisfaction about GST. To achieve the objectives of the study online survey has been undertaken by randomly sharing survey links to consumers of Kalaburagi district of Karnataka state. Non-parametric test has been used to analyze the primary data collected. The Chi-square test has been used to test consumers perception, and Mann witney U test and Kruskal-Wallis tests have been used to test the significance of two or more samples. Correlation has been used to examine correlation between demographic variables and level of awareness. The study's findings reveal that consumers have a moderate level of awareness about GST, and level of awareness depends upon educational qualifications of respondents. Majority of respondents have a positive perception towards, and most of the consumers are satisfied with working of GST system. There is a need to increase awareness among consumers by increasing promotional activities and by introducing GST as a course in undergraduate and postgraduate studies.

Keywords: GST, consumer awareness, perceptions, satisfaction, consumer education.

I. Introduction

Goods and Services Tax is the most popular indirect tax system globally; its advanced features led to major tax policy shifts from traditional ways to advanced ways of taxing by many countries of the world. France was the first country to adopt GST during the 1950s; there are more than 160 counties, including the members of EU and ASEAN member countries (Goh, P. J., & et al. 2017). In India, the need for simple, comprehensive, unified tax by subsuming many state and central government levies was first mooted by the then finance minister Sri. P Chidambaram in his budget speech 2006-07. GST subsumed most central and state taxes, thereby proving a unique platform to levy taxes and reducing complexities in interstate transactions. The rollout of GST impacted almost all sectors of the economy. GST being a consumption-based tax, the tax burden falls on the consumer who consumes goods and avails services. In the initial years of implementation of GST, it was called by slogan "One Nation One Tax," but after implementation, we can see GST is not a single tax; there are mainly five different slabs under it which make the understanding of taxing provisions complicated. Apart from tax slabs, other provisions are still confusing consumers. Thus, in this study, an attempt is made to assess consumers' perception, awareness, and satisfaction about GST. It provides inputs to government to enhance the effectiveness of the GST system by providing good awareness to consumers.

II. Review of Literature

Introducing Goods and Services Tax is considered India's most important taxation reform after independence. It subsumed many state and central taxes into a single tax system. The main aim of simplifying the tax system is to reduce the burden on final consumers and enhance transparency in tax collections. They are henceforth providing an efficient platform to utilize taxpayers' money in an effective way. In the previous taxation regime, all states levied taxes at different rates, and there was a cascading of taxes. The deficiencies in the earlier tax system paved the way for an improved version of indirect taxation, i.e., GST. Being a consumption-based tax, it will be levied on final consumers of Goods and Services. Revenue goes to the state in which final consumption takes place. Many research studies are conducted to assess the consumers' perceptions about GST. Some of the studies are discussed in this section.

A moderate level of awareness among consumers leads to a negative perception of GST. To enhance the level of satisfaction about GST, there is a need for providing more information to consumers (Ahmad, M. A. R.et al., 2016). Changes were observed in most consumers' buying behavior due to a negative

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perception towards GST. Lack of clarity on rate of taxes and classification of goods and services created confusions among consumers (Mehta L.et al., 2018). A moderately negative correlation was found between price stability and acceptance of GST. Price raises after GST has a negative influence on acceptance of GST (Ling, S. C. &et al. 2016). Negative effect of GST on income inequality and government subsidies will lead to lower acceptance of GST. Readiness was positively correlated with acceptance of GST. Using the theory of planned behavior, the study by (Yusri Y., 2015) unveiled that attitude, subjective norms, and perceived control behavior are the important factors influencing individual taxpayers' intent to comply with GST. It is suggested that issues in GST should be resolved to maximize the revenues to government. GST was implemented in India to resolve the issue of multiple taxes. But, in GST regime also, multiple taxes existing (Babu, G. S. 2019).

According to a study by (Mohammad Fadzillah, N. S. &et al. 2016), consumers are not happy with GST implementation in Malaysia because they perceive that GST will increase the burden; it suggested reducing its GST tax rate to 4%. There is a need to educate and enhance awareness about GST. Continuous monitoring of prices and strict regulation of anti-profiteering will increase consumer satisfaction. The demographic profile of consumers will significantly influence the awareness and perception about GST. Furthermore, lack of awareness leads to the complexity of GST. It is suggested to give extensive public education (Kaur, H. 2019). According to (Nasir., 2015), tax awareness, tax knowledge, tax morale, and tax compliances are the important factors influencing the level of GST awareness among consumers; among the factors identified, tax morale is the highest influence on acceptance of GST. Good feelings of consumers will lead to positive perceptions about GST, improving public acceptance will contribute to better implementation of GST (Abd Rashid, A., 2016).

III. Objectives of the Study

The objective of study is to assess the level of awareness, perceptions, and satisfaction of consumers after three years of GST implementation in India. Specific objectives of the study are as under.

1. To assess the consumer level of awareness towards GST
2. To study the perception of consumers towards GST
3. To examine the satisfaction of consumers about GST

IV. Hypotheses

The following hypotheses have been formulated to study the relationship between consumers' demographic variables and their level of awareness and perceptions.

H_{01}: There is no significant difference in the level of awareness about GST by gender

H_{02}: There is no significant difference between age and level of awareness about GST

H_{03}: There is no significant difference between qualification and level of awareness about GST

H_{04}: There is no significant difference between profession and level of awareness about GST

H_{05}: There is no significant difference between demographic profile and perception towards GST.

V. Data and Methodology

The study is exploratory in nature. To achieve objectives of the study, primary data has been collected by administering the questionnaire through google forms. For collection of primary data, a well-structured questionnaire was prepared, taking the inputs from earlier studies conducted by Maheshwari *et al.* (2019), Amanuddin (2014), and Shari *et al.* (2015). For respondent's ease, the questionnaire was divided into four parts; first part is related to demographic profile of respondents; second part is related to level of awareness of consumers about GST; the third part pertains to perception of consumers towards GST, and fourth part is related to level of satisfaction about GST. Except for the first part of the questionnaire in other parts of the questionnaire, a 5-points Likert scale has been used with ten questions in each section. In the last part, respondents were asked about suggestions regarding GST.

Target respondents of the study are consumers residing in Kalaburagi district of Karnataka state. As the consumer population was gigantic in this district, a sample of 152 respondents has been selected using a convenient sampling technique. The study sample includes students, homemakers, farmers, professionals, and employees from all sections of society.

Table 1: Reliability Analysis Results

		N	%	Cronbach's Alpha	Number of Items
Cases	Valid	152	100.0	0.772	10
	Excluded	0	.0		
	Total	152	100.0		

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Table 1 shows the reliability of questionnaire for a level of awareness among consumers about GST. It is tested through Cronbach's alpha coefficient; it indicated a 0.772 alpha value. The Cronbach's alpha of more than 0.70 is most acceptable for assessing gender differences and level of awareness among various demographic variables (Abraham & Barker, 2014). Thus, the questionnaire was found to be more reliable and suitable for the study. The non-parametric test has been used to analyze the primary data collected. Chi-square test has been used to test consumers' perception, and Mann witney U test and Kruskal Wallis tests have been used to test the significance of two or more samples. Correlation has been used to examine correlation between demographic variables and level of awareness.

VI. Results and Discussion

a) Consumer-level of awareness towards GST

Consumer-level awareness has been examined with the help of parametric tests such as the Mann-witney test, Kruskal Wallis test, descriptive statistics, and correlation.

The independent variables such as age, gender, qualification, occupation, and income of the respondents are tested with dependent variable 'consumer awareness about GST', Mann-witney U test has been used significant test difference between gender of the respondents and level of awareness.

Table 2: Demographic profile of respondents (N=152)

Variables	Particulars	Frequency	Percentage (%)
Age	18-30	118	77.63
	31-50	29	19.07
	50 above	5	3.28
Gender	Male	106	69.73
	Female	46	30.26
Qualification	Up to High school	8	5.26
	Under Graduate	14	9.21
	Graduate	11	7.23
	Post-Graduate or Higher Education	116	76.31
	Others	3	1.97
Occupation	Farming	8	5.26
	Homemaker	2	1.31
	Student	13	8.56
	Professional	16	10.52
	Business	1	0.65
	Employee	34	22.37
	Unemployed	14	9.22
Annual Income	Up to 5 Lakh	130	85.53
	5 Lakh to 10 Lakh	12	7.89
	10 Lakh to 15 Lakh	10	6.58
Total		152	100

Source: Field survey

Table 2 shows the demographic profile of respondents. Most of the respondents are aged between 18-30 years, i.e., 77.63% and 29 respondents are aged between 31-50 years of age, and only five respondents are above 50 years of age. The majority of respondents are male, i.e., 69%, and female respondents' participation rate is 30%. It is interesting to note that majority of respondents are postgraduates. Occupation-wise, more respondents are employees. The higher number of respondents have an annual income of up to 5 lakhs. The total number of respondents for the survey is 152 consumers from 10 talukas of the Kalaburagi district.

Table 3: Mann-witney U test for level of awareness about GST by respondents Gender

	Gender	N	Mean Rank	Sum of Ranks		
Awareness	Female	46	76.68	3527.50	Mann-witney U	2429.50
	Male	106	76.42	8100.50	Wilcoxon W	8100.50
	Total	152			Z	-.034
					Asymp. Sig	0.973*

*Note: * Significant at P<0.05 level.*

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Table 3 shows the results of the Mann-witney U test for level of awareness about GST between genders. The results indicated that the p-value is 0.973, which is higher than the significance level of 0.05. Hence, there is not enough evidence to reject the null hypothesis. Thus, it can be concluded that level of awareness about GST is not different by gender.

Table 3: Kruskal Wallis test for level of awareness about GST by respondents age group

	Age	N	Mean Rank			Age
Awareness	18-30	118	76.61	Kruskal-Wallis	0.011	18-30
	31-50	29	75.86	df	2	31-50
	51 and above	5	77.70	Asymp. Sig	0.995*	51 and above
	Total	152				

*Note: * Significant at P<0.05 level.*

Table 3 to 6 examines the impact of independent variables such as age, qualification, occupation, and income on the consumer level of awareness about GST. As each variable consists of more than two groups, the KruskalWallis test has been used to test significant differences between two or groups in each independent variable.

Table 3 depicts the results of Kruskal Wallis test for level of awareness about GST between various age groups. It is found that p-value is 0.995, which is higher than level of significance of 0.05. Hence, there is not enough evidence to reject the null hypothesis, and it can be concluded that there is no significant difference between levels of awareness among various age groups.

Table 4: Kruskal Wallis test for level of awareness about GST by respondents Qualification

	Qualification	N	Mean Rank		
Awareness	Up to High school	8	87.00	Kruskal-Wallis	7.500
	Under Graduate	14	93.11	df	4
	Graduate	11	82.14	Asymp. Sig	0.112*
	Post-Graduate or Higher Education	116	74.65		
	Others	3	21.83		
	Total	152			

*Note: * Significant at P<0.05 level.*

Table 4 presents the results of the Kruskal Wallis test for awareness about GST between educational levels of consumers. It is found that the p-value is 0.112, which is higher than significance level of 0.05. Hence, there is not enough evidence to reject the null hypothesis. Thus, it can be concluded that level of awareness is not significantly different among qualification levels of consumers.

Table 5: Kruskal Wallis test for level of awareness about GST by respondent Occupation

	Occupation	N	Mean Rank		
Awareness	Business	1	25.00	Kruskal-Wallis	5.413
	Employee	34	88.18	df	6
	Farming	8	77.19	Asymp. Sig	0.492*
	Homemaker	2	82.00		
	Professional	36	78.96		
	Student	57	70.04		
	Unemployed	14	70.64		
	Total	152			

*Note: * Significant at P<0.05 level.*

Tables 5 and 6 show results of Kruskal Wallis test for level of awareness about GST based on occupation and income of consumers. It is found that the p-value is 0.492 and 0.090 for occupation and income, respectively, which is higher than level of significance at 0.05 level. Hence, there is no evidence to reject null hypothesis. Thus, it can be concluded level of awareness is not significantly different based on occupation and income of consumers.

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Table 6: Kruskal Wallis test for level of awareness about GST by respondent's income

	Annual Income (In Rs.)	N	Mean Rank		
Awareness	Up to 5 Lakh	130	73.36	Kruskal-Wallis	4.814
	5 Lakh to 10 Lakh	12	99.08	df	2
	10 Lakh to 15 Lakh	10	90.20	Asymp. Sig	0.090
	Total	152			

*Note: * Significant at P<0.05 level.*

Table 7: Co-relation matrix

	Awareness	Gender	Age	Qualification	Profession	Income
Co-relation coefficient	1	-0.015	0.011	0.140	0.070	0.128
Sin. (2 tailed)	-	0.859	0.891	0.085	0.391	0.115

Note: correlation is significant at 0.05 level

Table 7 shows that none of the demographic variables are significantly correlated with the level of awareness; all value is below 0.5. Gender indicated a negative correlation with the level of understanding. Age, qualification, profession, and income showed a positive correlation in relation to GST awareness.

Table 8: T TEST for consumer perception towards GST

Consumers' Perceptions towards the effectiveness of GST	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
GST is simple and easy to understand	20.007	151	.000	2.283	2.06	2.51
GST implemented in India at the right time	22.700	151	.000	2.605	2.38	2.83
GST is beneficial for the socio-economic development of India	25.565	151	.000	2.789	2.57	3.01
GST enhanced transparency of tax collections	22.700	151	.000	2.605	2.38	2.83
Prices got reduced after implementation of GST	22.147	151	.000	2.539	2.31	2.77
GST reduced the complexities in classification of Goods and Services	22.475	151	.000	2.414	2.20	2.63
GST rates are considered while making purchase decisions	23.887	151	.000	2.559	2.35	2.77
GST resulted in reduction of demand for luxury goods and sin goods due to imposition of higher tax rate and Cesses	23.372	151	.000	2.507	2.29	2.72
The GST invoice is clear and easy to understand	20.582	151	.000	2.375	2.15	2.60
GST is a good tax system but needs improvements	23.215	151	.000	2.684	2.46	2.91

Source: Primary data

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Table 8 Presents t-test results for consumer perception towards GST. It can be seen from the results that 'GST is beneficial for the socio-economic development of India' statement received the highest mean score value as compared to other statements. It is indicated that more consumers have a positive perception of GST. All the statements about consumer perception towards GST yielded significant results. It can be concluded that consumers have a positive perception of GST. They opined that it needs to be improved to lead to the country's socio-economic development.

Table 9: Chi-Square for test of independence for Effectiveness of GST system

Consumer Perception towards GST		Age	Gender	Marital status	Educational qualification	Occupation	Income
GST is simple and easy to understand	Chi-square	20.82	7.721	4.093	23.398	48.339	6.467
	Df	8	4	4	16	24	8
	Sign	0.008	0.102	0.934	0.104	0.002	0.595
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST implemented in India at the right time	Chi-square	7.709	3.906	7.790	20.600	49.314	6.467
	Df	8	4	4	16	24	8
	Sign	0.462	0.419	0.100	0.194	0.002	0.595
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST is beneficial for the socio-economic development of India	Chi-square	23.789	0.531	1.861	14.537	38.173	13.194
	Df	8	4	4	16	24	8
	Sign	0.002	0.970	0.761	0.559	0.033	0.105
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST enhanced transparency of tax collections	Chi-square	14.472	1.166	7.069	20.816	35.456	4.925
	Df	8	4	4	16	24	8
	Sign	0.063	0.884	0.132	0.186	0.062	0.766
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
Prices got reduced after implementation of GST	Chi-square	7.224	3.205	7.582	40.462	51.836	6.289
	Df	8	4	4	16	24	8
	Sign	0.513	0.524	0.108	0.001	0.001	0.615
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST reduced the complexities in classification of Goods and Services	Chi-square	14.956	0.616	5.368	14.458	26.667	17.125
	Df	8	4	4	16	24	8
	Sign	0.060	0.961	0.252	0.565	0.320	0.029
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST rates are considered while making purchase decisions	Chi-square	15.021	3.321	12.805	20.412	32.731	8.922
	Df	8	4	4	16	24	8
	Sign	0.059	0.506	0.012	0.202	0.110	0.349
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST resulted in a reduction of demand for luxury goods and sin goods	Chi-square	6.293	4.242	6.414	12.477	45.866	14.585
	Df	8	4	4	16	24	8
	Sign	0.614	0.374	0.170	0.711	0.005	0.068
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
The GST invoice is clear and easy to understand	Chi-square	9.907	7.186	10.896	17.861	38.489	5.637
	Df	8	4	4	16	24	8
	Sign	0.272	0.126	0.028	0.332	0.031	0.688
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507
GST is a good tax system but needs improvements	Chi-square	11.133	6.419	5.842	18.702	20.072	14.866
	Df	8	4	4	16	24	8
	Sign	0.194	0.170	0.211	0.320	0.693	0.061
	Critical value	15.507	9.49	9.49	26.30	36.415	15.507

Source: Primary data

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Table 8 depicts the perceptions of consumers towards GST. Results Indicated that the observed value of perception of consumers about GST is below p-value is 0.05, which shows significant mean differences among consumers' perceptions towards GST. Among the parameters, 'GST is beneficial for socio-economic development of India,' which is 2.789, and a lower mean difference is observed for 'GST is simple and easy to understand; therefore, there is a significant difference in consumers' perceptions towards GST.

Table 10: Showing descriptive statistics for consumer satisfaction towards GST

Consumer satisfaction	N	Minimum	Maximum	Mean	Std. Deviation
Exemption of necessary goods and Services	152	1	5	3.74	1.096
Prices charged by composition dealers	152	1	5	3.68	1.112
Levying cess on Luxury and Sin goods	152	1	5	3.65	1.111
Satisfaction about [Price changes after GST]	152	1	5	3.62	1.239
Rate of tax	152	1	5	3.59	1.263
Clarity on rate of tax to paid on particular goods and services	152	1	5	3.59	1.247
Excluding petroleum and electricity outside the preview of GST	152	1	5	3.55	1.275
Classification of Goods and Services	152	1	5	3.50	1.250
Simplicity of GST system	152	1	5	3.42	1.226
GST electronic invoice	152	1	5	3.37	1.260
N 152					

Source: Primary Data

Table 9. Shows the results of the descriptive statistics for consumer satisfaction about GST. It can be seen from the results that a greater number of consumers are satisfied with the exemption of necessary goods and services under GST. And they are also happy with prices charged by composition dealers. They agree that imposing cess on luxury and sin goods and consumers are satisfied with changes in prices after GST implementation. A moderate number of consumers are happy with tax rates under GST. It is found that most consumers are dissatisfied with excluding petroleum and electricity outside the preview of GST and the lack of clarity on the rate of taxes. Thus, it is suggested that the government consider bringing petroleum under GST ambit so that tax burden on consumers will reduce.

VII. Conclusion

Goods and Services Tax (GST) is historic tax reform in the Indian taxation landscape. It took decades of effort to bring GST into reality. Roll out of GST impacted almost all the stakeholders in the economy. Among the stakeholders, consumers are the important ones who have to bear the burden of taxes and facilitate generating revenue for the government. An attempt made in this study to examine perception, awareness, and satisfaction of consumers about GST. By using non-parametric tests, it is found that there is a significant difference between awareness about GST and demographic variables of respondents. With the help of Chi-square test, it is unveiled that there is a significant difference in consumers' perceptions towards GST. Descriptive statistics show that majority of consumers are satisfied with GST. There are issues in GST as opined by consumers. The government should take positive measures to increase consumer awareness about GST so that it leads to more acceptability of GST by consumers.

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