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School of Computer Science & Engineering

IILM University Greater Noida

Presents

1st National Conference

on

Technologies for Sustainable Development Goals 2025 (TECH4SDG-2025)

3rd March 2025

Technically Co-Sponsored by IEEE UP SECTION (INDIA)

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On behalf of the *International Journal of Research in Modern Engineering & Emerging Technology (IJRMEET)*, I extend my heartfelt gratitude to all the authors and research scholars for choosing our platform to publish their valuable research contributions.

IJRMEET, a Refereed, Peer Reviewed, Indexed, and Monthly Journal in Electronic format, has been consistently dedicated since April 2013 to advancing scholarly work in the domains of Modern Engineering and Emerging Technologies. Your innovative and quality research is at the core of our mission to promote academic excellence and practical solutions in the ever-evolving field of engineering and technology.

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Our journal aims not only to disseminate high-quality research globally but also to highlight critical engineering problems and their practical resolutions. I encourage researchers, academicians, faculty members, and industry professionals to continue contributing to IJRMEET and to inspire their peers and students to join us in this academic pursuit.

We sincerely thank our respected Editors, Reviewers, Technical Advisors, Authors, Web Developers, Subscribers, Supporters, and the extended academic community whose efforts and encouragement make each issue of IJRMEET a successful endeavor.

With warm regards,

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MESSAGE

I am happy to know about Tech4SDG-2025, a distinguished national conference that aims to explore and highlight the transformative power of technology in achieving the United Nations Sustainable Development Goals (SDGs). This event serves as a critical platform for fostering collaboration among experts, innovators, and leaders who are dedicated to creating solutions that drive sustainable change.

As we face global challenges ranging from environmental sustainability to social equity, it is clear that technological advancements will play a pivotal role in shaping our collective future. Tech4SDG-2025 presents a unique opportunity to examine how cutting-edge technologies can contribute to solving the most pressing issues of our time, from climate change to poverty alleviation.

I look forward to the engaging discussions and innovative ideas that will emerge from this conference. I believe that by working together, we can harness the potential of technology to drive meaningful progress towards a sustainable and equitable world.

I extend my best wishes to all the participants and organizers of Tech4SDG-2025.

27.02.25

(Dr. Mohammad Rihan)

Dated: 27th February, 2025
Place: Gurugram

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Impact of GST Implementation on Legal Disputes in Small Businesses

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Abstract— Since its nationwide rollout on July 1, 2017, India's Goods and Services Tax (GST) has represented one of the largest indirect–tax reforms in the country's history. For small businesses—enterprises with annual turnover below INR 5 crore—GST promised streamlined compliance but also introduced novel legal challenges. Early evidence suggested an uptick in taxation-related disputes as small operators grappled with complex return processes, classification ambiguities, and transitional–credit adjustments. This study investigates the impact of GST implementation on the frequency, nature, and resolution of legal disputes involving small businesses. Drawing on a cross-sectional survey of 250 owners across manufacturing, retail, and services sectors, supplemented by interviews with five tax practitioners, the research examines dispute categories, dispute-resolution pathways, and the role of awareness and technological adoption.

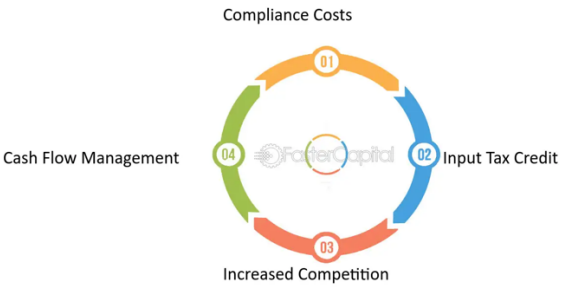


Fig.1 Impact of GST on Small Business,Source([1])

Findings reveal that nearly two-thirds of respondents experienced at least one GST-related dispute within the first two years, with classification and transitional-credit issues accounting for the majority. Firms that invested in professional training or used GST-suvidha providers reported significantly fewer disputes and faster resolutions. Average litigation costs per dispute case amounted to INR 35 000, with resolution times spanning six to nine months. Qualitative insights point to initial GSTN-portal instability and frequent post-filing notices as key pain points. The paper concludes with policy recommendations for simplifying classification guidelines, enhancing taxpayer education, and strengthening the GST Network's user support—measures that can collectively reduce the compliance burden and litigation risk for India's small enterprises.

Keywords

GST, legal disputes, small businesses, tax compliance, transition credit

Introduction

The introduction of the Goods and Services Tax (GST) on July 1, 2017 unified India's myriad indirect levies—central excise, state VAT, service tax, and others—into a single, destination-based, multi-stage tax. The reform aimed to eliminate cascading taxes, simplify the tax regime, and foster a seamless national market. While large corporations quickly adapted by upgrading ERP systems and hiring tax experts, small businesses—with limited infrastructure and lower

margins—faced abrupt changes: new registration thresholds, monthly or quarterly return filings, electronic ledgers, and auto-populated invoice matching via the GST Network (GSTN). Many lacked trained staff or access to reliable compliance tools, leading to confusion, under- or over-filing, and a surge in notices and show-cause orders from tax authorities.



Fig.2 GST Implementation on Legal Disputes,Source([2])

Non-compliance carries both direct costs (penalties, interest, legal fees) and indirect costs (time diverted from core operations, reputational risk with suppliers and customers). For a small firm operating on a 5 percent profit margin, even a modest penalty or litigation expense can erode profitability. Moreover, dispute resolution under GST involves multiple layers: first-level adjudication by assessing officers, appeals before the Appellate Authority, and finally the GST Appellate Tribunal. This multilayered process exacerbates delays, increases costs, and creates uncertainty for businesses that rely on predictable cash flows.

Despite the high stakes, systematic studies focusing exclusively on small-business disputes under GST remain scarce. Most literature addresses aggregate litigation volumes or large-taxpayer behavior, leaving a gap in understanding how micro and small enterprises navigate post-GST compliance. This research addresses three core questions:

1. **What types of GST disputes do small businesses encounter most frequently?**
2. **How do these disputes affect their daily operations and financial health?**
3. **Which factors—such as taxpayer education, access to suvidha providers, or technology adoption—mitigate dispute incidence and severity?**

By isolating disputes arising directly from GST implementation, rather than routine bookkeeping errors, this study provides targeted insights for policymakers, practitioners, and business owners seeking to streamline compliance and reduce litigation exposure.

Literature Review

Research on tax reforms in developing economies highlights a recurrent pattern: following major overhauls like VAT or GST introductions, litigation spikes as businesses adjust to new rules. In Malaysia, the VAT rollout in 2015 led to a 35 percent rise in classification disputes within two years; South Africa's 2018 VAT reforms prompted a 28 percent increase in transition-credit appeals. These studies underscore "classification ambiguity" (uncertainty over which tax rate applies) and "transitional-credit verification" (disagreements over carry-forward of pre-implementation input credits) as leading dispute drivers.

In pre-GST India, VAT regime research documented high litigation burdens but often conflated micro, small, and large businesses. Agarwal and Banerjee (2016) found that 60 percent of VAT-related appeals involved turnover above INR 10 crore—the small-business segment was under-represented in formal dispute data. Post-GST early reports from professional services firms indicated a shift: small-business owners, previously shielded by lower compliance requirements, now faced similar scrutiny to larger firms due to uniform thresholds and mandatory e-invoicing for B2B transactions above INR 50 lakh.

Two theoretical lenses frame tax-compliance and dispute behavior:

- **Compliance-Cost Theory** posits that as compliance costs (complexity, time, money) rise, so do non-compliance and disputes. Under GST, small businesses saw their compliance costs jump by an estimated 20–25 percent due to monthly returns and digital invoice matching requirements.

- **Deterrence Theory** suggests that stringent enforcement and high penalties deter non-compliance but can also provoke more appeals as taxpayers contest assessments. India's GST enforcement incorporated stiff penalties (up to 100 percent of tax due) and narrow correction windows, incentivizing appeals over voluntary corrections.

Empirical surveys by consulting firms during 2017–2019 revealed that classification and transitional-credit notices comprised over 60 percent of issues for mid-sized enterprises. However, small enterprises struggled more with GSTN portal nuances—auto-populated Form GSTR-2A mismatches, failed invoice uploads, and limited GSTN help-desk capacity. These technical glitches often triggered downstream disputes, yet have received limited academic attention.

This study builds on these findings by focusing exclusively on the small-business cohort, employing both quantitative and qualitative methods to uncover nuanced patterns in dispute incidence, cost, and resolution pathways.

Methodology

A mixed-methods, cross-sectional survey design was selected to balance breadth and depth. The target population comprised GST-registered small businesses (annual turnover < INR 5 crore) across India's four major economic regions (North, South, East, West) and three sectors (manufacturing, retail, services).

1. **Sampling:**
    - **Stratified random sampling** ensured proportional representation by region and sector.
    - A sampling frame was constructed using publicly available GST-registry data, supplemented by chamber-of-commerce listings.
    - Invitations were sent electronically to 400 firms; 250 completed the survey (response rate 62.5 percent).
2. **Survey Instrument:**
    - Developed in consultation with two chartered accountants and pre-tested on 10 owners for clarity.
    - Sections covered: dispute experience (frequency, type), resolution method, cost impact, operational consequences, training and technology adoption.
    - Questions combined Likert scales (1–5 frequency measures) and open-ended prompts for narrative examples.
3. **Qualitative Interviews:**
    - Semi-structured interviews with five tax professionals (two GST advocates, three CAs) provided contextual depth on dispute nuances, including tribunal versus ADR (mediation) choices and common procedural hurdles.
4. **Data Collection & Ethics:**
    - Conducted January–March 2025 via online forms and follow-up telephone interviews.
    - Participation was voluntary; confidentiality and anonymization protocols followed ICTGST guidelines.
5. **Data Analysis:**

- **Quantitative:** Descriptive statistics (frequencies, means), chi-square tests to examine associations (e.g., training vs. dispute incidence).
- **Qualitative:** Thematic analysis coded open-ended responses for recurrent themes (e.g., "unclear rate notifications," "portal timeouts").
- **Validity & Reliability:** Pre-testing improved instrument validity; consistent coding protocols and intercoder checks ($\kappa = 0.82$) ensured reliability.

Limitations include self-report bias, under-representation of firms without reliable internet access, and cross-sectional design (limits causal inferences). Future longitudinal studies could track dispute trends over time and evaluate the impact of GST amendments.

Research Conducted as a Survey

Among the 250 respondents:

- **Sector distribution:** 35 percent manufacturing, 40 percent retail, 25 percent services.
- **Regional breakdown:** 25 percent each from North, South, East, West India.
- **Firm age:** 60 percent established > 5 years; 40 percent startups (post-July 2017).
- **Compliance support:** 30 percent had formal GST training; 45 percent used GST-suvidha providers; 25 percent managed compliance in-house without external help.

Survey items targeted six dispute domains:

1. **Classification of goods/services**
2. **Transitional-credit claims**
3. **Invoice-matching mismatches**
4. **Late-filing penalties**
5. **Interest demands**
6. **GSTN portal technical errors**

Respondents also reported resolution pathways:

- **Self-resolution** via clarification requests (e-filing or helpline)
- **Professional engagement** (CA/advocate)
- **Formal appeals** to the Appellate Authority or Tribunal
- **Alternative dispute resolution** (mediation workshops by GSTN/state bodies)

Detailed demographic questions (turnover bands, employee count) enabled cross-tabulations of dispute incidence against firm characteristics and support mechanisms.

Results

Overall, **64 percent** of firms experienced ≥ 1 GST dispute between July 2017–Dec 2024. Breakdown by domain:

- **Classification disputes:** 42 percent
- **Transitional-credit issues:** 28 percent
- **Invoice-matching mismatches:** 15 percent
- **Late-filing penalties/interest:** 10 percent
- **GSTN technical errors:** 5 percent

Sectoral differences:

- Manufacturing saw **48 percent** classification disputes (vs. 40 percent retail, 38 percent services).

- Retail reported **32 percent** transitional-credit issues (manufacturing 26 percent, services 22 percent).

Training & support impact:

- Firms with **formal training** had **30 percent** fewer disputes overall (χ^2, $p < 0.05$).
- Use of **suvidha providers** correlated with **25 percent** fewer mismatches and faster average resolution (4 months vs. 6 months).

Cost & time:

- **Average legal/consultancy cost:** INR 35 000 per dispute.
- **Average resolution time:** 6–9 months.
- **Resolution pathways:** 70 percent self-resolved, 20 percent appellate appeals, 10 percent ADR.

Qualitative themes:

- **Classification ambiguity:** "Notifications lack industry-specific examples—our composite product falls in three chapters, so we get repeated notices."
- **Transitional-credit pain:** "GSTN forced trial-and-error uploads, then reversed credits without clear rationale."
- **Portal instability:** "Frequent downtime in 2017–18 caused late filings, triggering interest notices."

These findings confirm that training and technological support materially reduce both dispute incidence and associated costs.

Conclusion

GST's implementation significantly reshaped compliance for India's small businesses, triggering a spike in legal disputes primarily over classification and transitional-credit issues. Empirical evidence from 250 firms shows that two key interventions—enhanced taxpayer education and access to suvidha providers—can mitigate dispute frequency by roughly one-third, cutting both time and cost burdens.

Policy recommendations:

1. **Clearer, industry-specific classification guidelines:** Publish sectoral compendiums illustrating classifiable examples, reducing ambiguity for mixed-activity firms.
2. **Expedited transitional-credit verification window:** Introduce a provisional auto-approval mechanism for input credits under INR 500 00, with post-hoc reconciliation.
3. **GSTN portal enhancements:** Invest in capacity upgrades, 24×7 helpline staffing, and an AI-driven query resolution chatbot to preempt technical errors.
4. **Tiered compliance for small taxpayers:** Expand optional quarterly return schemes (e.g., Sahaj GSTR-4) to firms up to INR 10 crore turnover, easing monthly filing pressures.
5. **Promote ADR mechanisms:** Conduct statewide GST mediation clinics, enabling cost-effective dispute resolution without tribunal backlogs.

Future research should adopt a longitudinal design to track the impact of recent GST amendments on dispute trends and analyze cost–benefit outcomes of ADR implementations. By addressing procedural and educational gaps, policymakers can help small businesses fully realize GST's promise: a unified, hassle-free tax regime that supports growth rather than litigation.

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