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GST 2.0: A Paradigm Shift Towards Simplified and Technology-Driven Taxation in India

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Abstract
The Goods and Services Tax (GST) marked a landmark reform in India's indirect tax regime by subsuming multiple central and state taxes into a unified framework. However, persistent structural complexity, procedural rigidity, and high compliance costs have constrained its full potential. Against this backdrop, the concept of GST 2.0 has emerged as a proposed paradigm shift aimed at rationalising the tax structure while leveraging advanced digital technologies to enhance efficiency, transparency, and ease of compliance. This paper critically examines GST 2.0 as a reformative evolution rather than a replacement of the existing GST architecture. It analyses the historical rationale for GST reforms, the core principles underpinning GST 2.0, and the proposed structural and technological innovations, including simplified rate structures, reduced exemptions, e-invoicing, real-time data analytics, and risk-based compliance mechanisms. The study further evaluates the anticipated economic implications of GST 2.0 in terms of growth acceleration, revenue buoyancy, tax base expansion, and formalization of the economy, with particular attention to the impact on micro, small, and medium enterprises. Additionally, the paper identifies key challenges associated with implementation, such as legal constraints, technological readiness, and stakeholder adaptation, while drawing lessons from international GST models. By situating GST 2.0 within India's broader macroeconomic and governance objectives, the paper argues that a carefully phased, technology-driven, and stakeholder-sensitive approach is essential for achieving a simplified, equitable, and sustainable indirect tax regime capable of supporting India's long-term economic aspirations.

Keywords: GST 2.0; Indirect Tax Reform; Technology-Driven Taxation; Compliance Simplification; Indian Economy.

Introduction

The introduction of the Goods and Services Tax (GST) was undeniably a historic moment for indirect taxation in India, revolutionizing the way taxes are collected and administered. GST 2.0 marks not just an incremental change but the beginning of an entirely new era; it represents a significant paradigm shift towards simplification of the compliance process while harnessing cutting-edge technology to drive enhanced transparency in tax administration practices. Moreover, tax collection can now efficiently occur at various stages of a transaction, and a robust system that enables tax compliance at the earliest possible stage can inherently provide both operational and economic efficiencies that were previously unattainable. Therefore, the introduction and implementation of GST 2.0 necessitate extensive and comprehensive reforms. The GST reform agenda meticulously set out in GST 2.0 aims to promote enduring economic growth, simplify and ease compliance for taxpayers, expand the tax base significantly, improve overall revenue collection, and generate broad support across the entire spectrum of diverse tax stakeholders, fostering a collaborative environment for better governance in taxation. (Kumar Deshmukh et al., 2022).

1. Research Methodology

The present study adopts a doctrinal and analytical research methodology to examine GST 2.0 as a paradigm shift towards a simplified and technology-driven taxation system in India. The research is primarily qualitative in nature, focusing on a systematic analysis of legal frameworks, policy documents, economic literature, and institutional reports related to the Goods and Services Tax regime. The doctrinal component involves an in-depth examination of statutory provisions under the Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017, and relevant constitutional provisions, particularly Articles 246A and 279A of the Constitution of India. Proposed reform measures under GST 2.0 are analysed in light of existing legal structures to assess their feasibility, continuity, and scope for rationalisation within the current constitutional framework. The analytical and descriptive approach is employed to evaluate the structural, technological, and administrative dimensions of GST 2.0. Secondary data has been extensively used, sourced from government reports, policy papers, GST Council publications, committee reports, academic journals, working papers, and reports of international institutions such as the IMF and OECD. Comparative insights from international GST/VAT models—particularly those of New Zealand, Australia, Canada, and Singapore—are utilised to identify global best practices relevant to the Indian context. The study also incorporates an economic and policy impact analysis, drawing upon existing empirical studies, macroeconomic indicators, and simulation-based projections to assess the potential effects of GST 2.0 on revenue buoyancy, economic growth, formalization, and compliance efficiency. While no primary data collection has been undertaken, the research critically evaluates secondary empirical findings to ensure analytical rigour.

2. Historical Context and Rationale for GST 2.0

The introduction of the Goods and Services Tax (GST) in India was anticipated to be a transformative milestone that would significantly enhance the national economy, bringing about a unified tax structure. However, the reality has been considerably different from these expectations. Following its launch in July 2017, GST came to be regarded as the largest and most ambitious indirect tax reform in India's history. Yet, nearly six years later, no comprehensive, standalone evaluation of GST has been prepared to assess and understand the broad impacts of this substantial reform initiative. This lack of assessment has led to a growing sense of discontent among key stakeholders—including business owners, tax practitioners, and chief financial officers—all of whom have expressed concerns, albeit in private discussions that cannot be formally publicized. These stakeholders have pointed out that the implemented GST has several significant limitations, and its complex structure and procedural nuances appear to be heavily skewed towards just ensuring revenue collection above all else. Consequently, this focus allows very few opportunities for exemptions or reductions in tax rates for each successive instance of taxation. Given these challenges, simplification of GST has been strongly urged by the States upon the Central government as a necessary step forward to alleviate the burdens faced by taxpayers. (Kumar Deshmukh et al., 2022)

Against this backdrop of widespread discontent and ongoing dissatisfaction, a revised and significantly improved version of the GST system, referred to as GST 2.0, is anticipated to be introduced in the near future. GST 2.0 places a high priority on the establishment of a simplified, technology-driven, and ultimately transparent indirect tax regime that is easier for businesses and taxpayers to navigate. The landmark changes proposed within this framework aim to reduce both the number of exemption categories and the overall number of taxable services that are subjected to GST. This effectively restricts the scope of the tax to essential services only, which prevents any potential scope of CENVAT (Central Value Added Tax) credit claims. Furthermore, the number of tax rate slabs available for the various taxes has been capped at just two, and a streamlined two-point taxation regime for each taxable product has been strongly advocated by key stakeholders. On the procedural side of things, all business transactions that exceed a specified aggregate turnover threshold will be required to mandatorily issue e-invoices through specific commonly accepted public cloud service platforms well in advance. These businesses will also need to comply with numerous additional form-filling requirements designed to enhance transparency and accountability within the system.

3. Core Principles of GST 2.0

Establishing a Goods and Services Tax (GST) in India marked one of the most significant and transformative indirect taxation reforms ever conducted in the history of the nation. This monumental reform was primarily envisioned by the esteemed Shri Atal Bihari Vajpayee during his time as Prime Minister. However, despite its potential to revolutionize tax collection and administration, the concept could not materialize for many years, as it remained entangled in decades-long discussions among various states and at multiple forums dedicated to fiscal policy and taxation. When Shri Narendra Modi took office as Prime Minister, his new vision reshaped the entire dialogue regarding indirect tax reforms within the country. In a resolute attempt to address the myriad concerns raised by diverse sections of society and the intricate economy at large, the first version of the Goods and Services Tax, often referred to as GST 1.0, was officially introduced on the pivotal date of 1st July 2017. Following its implementation, numerous rounds of discussions were conducted to evaluate the fundamental aspects of GST as well as the subsequent post-GST economic scenario. In light of the considerations and feedback received from a wide array of stakeholders across the spectrum, the Union Government arrived at the important decision to transform GST 1.0 into a more refined version, known as GST 2.0. Although it is true that every stakeholder involved desires a comprehensive overhaul of the existing GST system, merely introducing GST 2.0 as a new framework is not a viable solution. Instead, GST should be simplified and rationalized while incorporating advanced technology, thereby transforming it into a more efficient and user-friendly system that can significantly enhance the ease of doing business across various sectors. GST 2.0 aims to tackle numerous aspects, including the simplification of tax processes, streamlining compliance requirements, preventing potential revenue leakages, and ensuring a level playing field for all businesses operating within the nation and beyond. (Kumar Deshmukh et al., 2022)

GST 2.0 is based on the principles of simplicity, seamless credit, a uniform structure between the states and the centre, compliance efficiency, transparency, and technology-driven governance. It aims to reduce the impact of taxation on the public, providing everyone access to basic necessities at reduced rates. GST 2.0 is a detailed framework that identifies the goals, principles, components, challenges, and their mitigatives. The framework also lists the macroeconomic impact the system would have on the country, enabling tax buoyancy and ensuring that state and central governments do not face revenue shortfall. Another important aspect that GST 2.0 addresses is the distributional impact of goods and services.

4. Structural Reforms and Simplification Measures

GST reforms have fundamentally altered the landscape of the taxation system, introducing several critical structural changes aimed at improving overall efficiency. These reforms focus on broadening the tax base while simultaneously reducing compliance complexity, which collectively assists in achieving a level of simplicity and uniformity across the entire taxation framework. In order to effectively benefit from input tax credit (ITC), it is essential for a supplier to engage in a series of steps, which include uploading their invoice properly, notifying buyers promptly, and ensuring that returns are filed on time. These significant structural changes are designed to aid in the transition away from a multi-stage tax system, moving instead toward a more efficient single-stage system. One of the key objectives is to substantially reduce the number of return forms that businesses are required to fill out, decreasing this count from 37 to just four distinct forms. Additionally, these reforms facilitate the practice of real-time filing through the implementation of e-invoicing, which streamlines the process significantly. The optimal tax structure for most economies consists of a lower, broader base supported by a single supply-side invoice-based tax, alongside an ideal corporate income tax rate that is set at zero. Furthermore, the introduction of various similar measures or deductions plays a crucial role in enhancing the system. Finally, it is important to recognize that the time periods that elapse between tax collection and actual remittance to the exchequer can represent a significant time-value cost to the economy as a whole. Overall, these reforms are a vital step toward creating a more efficient and equitable taxation environment. (Kumar Deshmukh et al., 2022)(Bhattarai, 2017)

5. Technology-Driven Tax Administration

Technology is anticipated to play a pivotal role in fundamentally transforming the administration of Goods and Services Tax (GST). This transformation aims to convert what has historically been a complex, multi-stage, and compliance-heavy undertaking into a significantly more simplified and technology-driven process. The implementation of e-invoicing specifically for business-to-business transactions represents one of the key initiatives in this transformative journey. Additionally, the introduction of the Goods and Services Tax Network (GSTN), which acts as a dedicated technology backbone supported by a sophisticated multi-layered architecture, stands as another cornerstone of this modern approach to GST administration. Over time, GSTN has facilitated advanced real-time data analytics, making it possible to closely monitor compliance patterns. This analytical capability enables tax authorities to adopt a more focused and risk-based audit approach, ultimately leading to minimized compliance costs for taxpayers. The move towards a technology-centric GST administration would also encompass the introduction of real-time filing of returns based on self-assessed data. This feature marks a considerable simplification compared to the existing system, further underscoring the significant impact that technology is set to have on the GST landscape.

The technology-enabled GST administration envisaged under the proposed paradigm shift comprises six essential components (Kumar Deshmukh et al., 2022) : (i) use of a digital platform for e-invoice registration, data uploading, and supply input, (ii) digital imprint generation that allows for the automatic generation of GST returns, (iii) risk-based data analytics supported by a Central Information Database to identify risky compliance behaviour, (iv) access to source data on digital platforms securing compliance-relevant documents, (v) limited set of pre-defined returns in standard electronic formats, and (vi) access to uploaded sales data on electronic systems for seamless reconciliation. The compliance architecture would be streamlined further by rationalising the GST system, which encompasses various critical processes such as registration, return-filing, payment, and refund timelines. This concerted effort to simplify and optimize the GST framework will be greatly facilitated by leveraging advanced technology tools and digital solutions. Such a reformed GST regime, which is driven by cutting-edge technology, is expected to substantially enhance the ease of compliance for all involved. This transformation is likely to have profound implications that extend to a wide range of stakeholders, including large taxpayers who navigate complexities in their reporting, small business operators who often face challenges due to compliance burdens, tax practitioners who assist clients in understanding obligations, chartered accountants responsible for ensuring accurate filings, and tax auditors tasked with evaluating compliance. (Govinda Rao & Kavita Rao, 2009)

6. Compliance Ecosystem and Stakeholder Impacts

The compliance ecosystem emerges as a pivotal and critical aspect of GST 2.0, necessitating a meticulous and thorough evaluation of the administrative architecture and its far-reaching implications for various transactional stakeholders involved in the tax landscape. Comprehensive and detailed examinations of the compliance burden associated with registration, return filing, payment processes, and input tax credit availing illuminate the extensive and diverse nature of taxpayer obligations. These insights offer a deeper understanding of the challenges faced by registered entities, tax practitioners, and auditors while navigating the complexities of GST. It is crucial to consider how these burdens impact not only compliance rates but also the efficiency of the overall taxation process, emphasizing the need for streamlined procedures and better support systems for all stakeholders involved.

Under the existing GST framework, the compliance load rests predominantly on taxpayers, necessitating careful scrutiny of GST 2.0's projected impacts on the compliance obligations of critical stakeholders. Each stakeholder group possesses distinct objectives, leading to divergent impacts on different taxpayer segments. To minimize counterproductive effects, a nuanced understanding of each group’s expectations and the classification of registered entities based on compliance capacity and perceived benefits become paramount. While larger, compliance-focused players typically stand to gain from simplifications under GST 2.0, as do smaller, more novel businesses, targeting the intermediate micro, small, and medium enterprises (MSMEs) warrants particular attention, given their vast numbers and long-standing prominence in the policymaking discourse. Recognition of potential challenges for this segment, along with the anticipation of parallel compensation enhancement, can facilitate proactive measures to alleviate adverse repercussions.

The successful adoption and implementation of compliance reforms hinge critically on a widespread and deep understanding of their operation and the comprehensive obligations associated with them among the respective stakeholders who are directly involved. The engagement and involvement of specialized practitioners who are responsible for advising, implementing, or executing these compliance measures remain crucial for ensuring effective communication of the ensuing changes and their implications on various levels. Measures such as extensive awareness initiatives, thorough dissemination of illustrative circulars and similar informative materials, as well as the amplification and enhancement of professional development resources and training materials can significantly enhance the visibility, clarity, and comprehension of the forthcoming transformations across the diverse audience spectrum, thereby fostering a more informed and prepared environment for all stakeholders involved. (Kumar Deshmukh et al., 2022)

7. Economic Implications: Growth, Formalization, and Revenue

The introduction of Goods and Services Tax (GST) has fundamentally reshaped and transformed India's indirect tax regime, and it has gradually emerged as the most significant tax reform this country has seen since the major economic liberalization efforts that took place in the 1990s. Initial reports indicated a probable increase in GDP growth of 1 to 2 percentage points, which was expected to result from increased economic activity coupled with a wider tax base that captured more transactions. Subsequent estimates suggested that the implementation of GST had raised GDP growth by approximately 1.5 percentage points between the years 2017 and 2020. During the initial years of the GST regime, the country witnessed an unprecedented acceleration in revenue growth, leading to hopes for a more robust and sustained economic performance in the long run. The impact of GST on various sectors of the economy and its role in streamlining tax compliance have also contributed significantly to this positive trend in revenue collection and economic expansion.

The central government has successfully managed a revenue-neutral tax reduction post-GST, complemented by efforts to streamline compensation payments to states. Nevertheless, since mid-2020, revenue buoyancy has diminished and the overall tax-GDP ratio has stagnated in particular states. A substantial share of economic activities, especially in the services sector, remains untaxed, limiting overall system efficiency. A second GST reform, termed GST 2.0, is therefore warranted to sustain revenue growth. Simulations indicate that GST 2.0 could advance growth rates from 7.0 to 8.5 percent over the next decade and facilitate tax collection stability (Kumar Deshmukh et al., 2022).

GST 2.0 could strengthen revenue growth and cushioning of the pandemic's adverse macroeconomic impacts, would enlarge tax bases by establishing a unified value-added tax on goods and services. Internationalization and technological progress in digital transactions have expanded data availability beyond the formal sector. By enhancing the overall tax base and potentially halting near-term revenue-GDP declines, a wider base could bolster revenue buoyancy. Wide-ranging tax Grows on, minimization of tax cascading, simplification of compliance conditions, and significant reductions of effective compliance costs followed the introduction of GST. The Indian Goods and Services

Tax represents one of the most complex implementations globally. International experience indicates that tax bases ought to be simplified further to minimize cascading and enhance overall tax system efficiency (Bhattarai, 2017).

8. Challenges and Risks

Proponents of GST 2.0 have identified numerous advantages, but several challenges and risks remain (Kumar Deshmukh et al., 2022). The first obstacle relates to the pragmatic execution of the blueprint, a major undertaking that cannot be expected to proceed without hiccups. Challenges will inevitably arise, requiring stakeholders to consider changes to the approach and tactical fine-tuning. If technical glitches progressively undermine taxpayer confidence, fringe participants are more likely to become disenchanted and revert to aggressive non-compliance. The second obstacle concerns GST 2.0's purpose and its relationship to the existing framework. Many of the system's shortcomings stem from factors entirely unrelated to the program. Targeting proposed amendments to GST 2.0 rather than the underlying GST architecture may divert attention away from potentially game-changing reforms.

Legal constraints constitute a third impediment. Although the current provisions do not explicitly prevent the implementation of GST 2.0, several provisions underpin the existing legal architecture and could hinder desired changes. Amending certain clauses might require navigating the complex constitutional process now needed to implement new provisions. Organizational challenges provide a fourth barrier. Complexity pervades the existing system, and numerous parties could obstruct attempts to introduce radical alterations. שום These parties are less likely to mobilize against amendments that retain the original architecture.

9. International Comparisons.

According to a report by the Goods and Services Tax Network, India's Goods and Services Tax (GST), introduced on July 1, 2017, was one of the world's most complex GST systems. The system relied on multiple concurrent tax rates, different definitions of services and goods under the GST Act, complex rules for input tax credit, state-specific return formats, and elaborate, dual compliance by the taxpayer. Global best practices from countries such as New Zealand, Canada, Australia, and Singapore suggest that a good GST is simple, has broadly defined supply, is technology-enabled, and has fewer rates.

With this background, the GST 2.0 policy initiative aims to simplify and re-engineer the system while maintaining its underlying architecture and federal character. India's indirect tax system, considered modern by international standards when GST was introduced, has since become one of the most convoluted operating in the world. Frequent amendments, difficult-to-follow rules, and complicated procedures have inadvertently led to an increase in compliance-related costs, offering hidden incentives for evasion and tax avoidance from a policy perspective. International evidence suggests that compliance costs for small and medium businesses are inversely related to their size and the simplification of the GST system can lead to faster formalization of the economy.

10. Policy Roadmap and Implementation Strategy

GST is the most significant indirect tax reform in India since independence and is expected to further accelerate economic growth. The introduction of GST aims to transform the complex structure of indirect taxation prior to July 2017 into a simple, transparent, technology-driven system capable of sustaining a high growth trajectory. India is projected to be a USD 10 trillion economy by 2030. The GST model is a step in the right direction and can help the Indian economy achieve this target more efficiently. More than 95 countries worldwide have introduced a GST or value-added tax (VAT) as the main consumption tax. From a legislative and mechanisms point of view, India is on the right track. The spread of the COVID-19 pandemic has greatly accelerated the digitization of economic activities and society itself. With this, the world has started to witness a fundamental transformation of business models, taxation approaches, as well as the financing and macroeconomic structures. Digital technologies can be deployed to better regulate indirect taxes while mitigating privacy concerns.

A comprehensive policy roadmap and implementation strategy is essential to guide the adoption of GST 2.0. The strategy should incorporate phased implementation across sectors and states, an appropriate governance architecture, timelines for legislative and constitutional proposals, and plans for capacity building and pilot testing of proposed changes. The policy roadmap should leverage existing institutions and go through established constitutional, legislative, and regulatory processes. Constitutional amendments to support some of the proposed changes require the involvement of the central and state governments, which have a shared interest in a simplified and technology-driven indirect tax regime (Kumar Deshmukh et al., 2022).

11. Policy Evaluation and Metrics

To monitor and substantiate GST 2.0's performance, several key metrics have been identified, covering economic, technological, and stakeholder-related dimensions. The conditions underpinning these evaluations, including specific data sources and aggregation approaches, are outlined below.

Macroeconomic impacts can be tracked through three indicators: growth rate of GDP at constant prices, tax buoyancy, and formal sector labour share. These variables facilitate the monitoring of GST 2.0's broader economic effects without being confounded by developments in tax policy for individual items.

Furthermore, real GDP growth, which is a composite indicator that is influenced by various factors beyond the scope of GST 2.0, can be considered. The ratio of aggregate indirect tax revenue to GDP serves as a useful measure of tax buoyancy (Bhattarai, 2017). This ratio captures the GST 2.0 economy's overall tax buoyancy and stability. Expected indirect tax revenues can be evaluated by applying the pre–GST 2.0 GDP–indirect tax revenue relationship to the revised GDP forecast, allowing the examination of revenue growth relative to the earlier regime. The labour share in formal establishments, which represent a substantial portion of the economy and the stakeholder community, offers insights on formalisation. This indicator strikes a balance between widespread applicability and a sufficiently narrow focus to provide meaningful analysis. Data on the formal labour share can be obtained from the Centre for Monitoring Indian Economy (CMIE) and other secondary sources.

12. Conclusion

The implemented Goods and Services Tax (GST) is arguably the biggest tax reform undertaken by the Government of India since independence, aimed at ushering in a new era of indirect taxation in the country. Nevertheless, the need for a second version of GST—known as GST 2.0—arises from a crucial observation that the existing GST architecture has grown complex, cumbersome, and technically challenging, shifting the focus from policy formulation and monitoring to considerable engagement with the information technology (IT) ecosystem. The implementation of GST 2.0 can have a profoundly positive impact on the economy and society at large.

GST 2.0 proposes a framework centred around six core principles: simplicity, seamless credit, uniformity, compliance efficiency, transparency, and technology-enabled governance, all to be pursued within the bounds of the country's constitutional and legal frameworks. It recommends broadening the GST tax base, significantly simplifying the rate structure, transitioning to a single-stage value-added tax without an input tax credit mechanism, and reforming the administrative processes involved in the filing of returns, payment of taxes, and obtaining of refunds. The design of GST 2.0 is also informed by the foundational vision of transforming the Indian economy into a US$20 trillion one, which would require the gross domestic product growth rate to increase from an average of 6 per cent over the last six decades to an average of about 8 per cent for the next 15 years; by accelerating a shift of the informal sector to formalization so that the share of the overall economy remains within the internationally accepted range of 30–35 per cent to promote equity and fairness; and by ensuring that the average buoyancy of the GST collection remains at least 1.4.

India has an ambitious plan to transform its USD 3 trillion economy into a USD 5 trillion economy by 2025. To realise such an ambition, it is critical to accelerate the growth rate of exports, investment, and consumption, each of which has a direct relationship with the tax regime. The implementation of GST has already improved ease of doing business by unleashing the potential of micro, small and medium enterprises, one of the primary sectors where India lags behind. Continuous improvements to the existing GST regime are thus essential to catalyse rapid growth in the above sectors, enabling the economy to be on a high growth trajectory (Kumar Deshmukh et al., 2022).

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