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Rationalization of Next-Generation GST Reforms: Enhancing Ease of Doing Business and Economic Competitiveness

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Abstract: India's Goods and Services Tax, introduced in 2017, was envisioned as a transformative reform to unify indirect taxation and foster competitiveness. However, compliance burdens, multiple tax slabs, and frequent rule changes continue to limit efficiency. This study examines the impact of next-generation GST reform, including compliance simplification, slab rationalization, and digital automation, on the ease of doing business and competitiveness, with a focus on enterprises in the state of Maharashtra. A mixed-methods design combined survey data from 200 GST-registered businesses with expert interviews. Findings indicate that rationalization significantly improves operational efficiency, reduces transaction costs, and strengthens competitiveness, with digital automation emerging as the strongest predictor. The study concludes that GST rationalization is not merely an administrative adjustment but a strategic imperative for India's economic growth.

Keywords: GST Rationalization, Ease of Doing Business, Digital Automation, Tax Slab Reform, Economic Competitiveness, MSMEs.

1 Introduction

In today's global economy, taxation systems are widely regarded as strategic instruments for enhancing competitiveness and supporting growth. Efficient tax structures reduce transaction costs, promote investment, and encourage innovation [1]. India's introduction of the Goods and Services Tax (GST) in 2017 marked one of the most ambitious fiscal reforms since independence. Designed to replace a fragmented indirect tax regime with a unified structure, GST sought to eliminate cascading taxation, streamline interstate commerce, and improve transparency [2][3]. Global experiences demonstrate the benefits of rationalized GST/VAT systems. New Zealand's single-rate GST is often cited as a benchmark for simplicity [4].

Singapore employs digital-first compliance mechanisms to minimize administrative burdens [5], while the European Union has pursued VAT harmonization and introduced real-time reporting frameworks such as SAF-T to combat fraud [6]. OECD studies confirm that simplification and digitalization of taxation improve compliance and competitiveness [7]. India's GST has produced mixed outcomes. While it has reduced border inefficiencies and improved logistics, the persistence of multiple slabs, complex return formats, and frequent regulatory changes has limited effectiveness [8][9]. Small and medium enterprises are disproportionately burdened, as compliance diverts limited resources from productive activities [10]. The World Bank highlighted that Indian firms spend considerably more time on GST compliance compared to OECD counterparts, reducing efficiency gains.

Scholars argue that slab rationalization would reduce disputes and litigation, while automation would enhance transparency and predictability. NITI Aayog has emphasized that GST rationalization could substantially improve India's Ease of Doing Business ranking [11]. Yet gaps remain in linking structural reforms directly with firm-level competitiveness, particularly in the Indian context [12]. Maharashtra, one of India's largest industrial states, provides a critical lens for assessing GST rationalization. Home to a diverse range of manufacturing, service, and retail enterprises, the state faces both opportunities and challenges. MSMEs encounter high compliance costs that affect their competitiveness [10]. While this focus enables in-depth analysis, the findings may not be generalizable to the entire country of India.

This research draws upon Transaction Cost Economics, which argues that reducing compliance costs enhances efficiency, and Competitiveness Theory [15], which emphasizes the role of efficient regulation in attracting investment and strengthening competitiveness. Building on these frameworks, this study addresses three questions:

1. How do next-generation GST reforms—simplification, automation, and slab rationalization—affect ease of doing business?
2. What sectoral priorities emerge among enterprises in Maharashtra?
3. How do these reforms influence India's broader competitiveness trajectory?

By addressing these questions, the study contributes both theoretical and policy insights into GST rationalization as a catalyst for India's growth.

2 Literature Review

2.1. Global Experiences of GST/VAT Rationalization

Research across advanced and emerging economies highlights that rationalized GST/VAT systems reduce compliance costs, enhance efficiency, and strengthen competitiveness. New Zealand's single-rate GST is widely recognized as a benchmark of simplicity [4]. Singapore's digital-first GST demonstrates how automation can lower filing time and increase compliance [5]. The European Union has adopted harmonized VAT directives and real-time reporting frameworks such as SAF-T to address fraud and improve transparency [6]. Canada's Harmonized Sales Tax (HST) illustrates the benefits of aligning federal and provincial levies in reducing trade frictions [16], while Australia's GST has been credited with improving tax buoyancy and competitiveness [17]. OECD studies confirm that simplification and harmonization of indirect tax regimes improve voluntary compliance and competitiveness [7]. Collectively, these cases demonstrate that rationalization and digitalization strengthen both compliance efficiency and business confidence.

2.2. The Indian GST Experience

India's GST rollout in 2017 merged multiple indirect taxes into a unified system, aiming to create a common market, reduce cascading taxation, and simplify compliance [2][3]. While logistics efficiency improved [18], businesses continue to struggle with multiple tax slabs, complex filing formats, and frequent rule changes [9] [8]. Yes Bank found that SMEs bear disproportionate compliance costs [10], while Sacchidananda Mukherjee [9] emphasized that slab multiplicity erodes neutrality and increases disputes. Frequent regulatory changes have further reduced trust in the system. Scholars consistently argue that reducing the number of slabs would minimize litigation and improve predictability.

2.3. GST and Ease of Doing Business

Taxation systems have a direct influence on the business environment, as underscored by the World Bank's Doing Business Report [18]. Although GST improved logistics efficiency, Indian firms spend significantly more time on compliance compared to OECD averages [19]. Sector-specific challenges persist, manufacturers struggle with input tax credit reconciliation [14], service providers face difficulties in managing large transaction volumes [5], and retailers often lack the resources for effective compliance management [10]. These disparities underscore the need for sector-specific reforms rather than one-size-fits-all measures.

2.4. Competitiveness and Structural Reforms

Competitiveness theory emphasizes the role of efficient regulation in fostering national advantage [15]. In India, GST rationalization is directly linked to competitiveness through cost reduction, tax neutrality, and improvements in efficiency [12]. Consulting reports indicate that rationalized systems enhance profitability and mitigate litigation risks [13]. However, manufacturing competitiveness under GST has only marginally improved due to compliance inefficiencies [14], while digital bottlenecks in the GST Network (GSTN) have created new barriers. Evidence from OECD countries underscores that digital-first reforms consistently enhance competitiveness [7].

2.5. Technology-Enabled GST Reforms

The GSTN was designed to digitize compliance, but initial inefficiencies hindered adoption [3]. Internationally, automation has proven to be transformative—Estonia's e-taxation system is a leading example of the efficiency gains achieved through digital-first approaches [20]. In India, M. I. Islam et al. showed that AI-driven compliance tools reduce filing errors and improve efficiency [21]. OECD highlights that blockchain and AI can enhance transparency while reducing compliance costs [7]. However, MSMEs face digital literacy challenges, which NITI Aayog suggests addressing through government-supported training programs [11].

2.6. The Importance of Rationalization

Literature broadly agrees that rationalization is essential for GST's success. Simplification enhances predictability [22], slab reduction minimizes disputes [9], and automation fosters transparency [21]. R. M. Bird et al. argue that structural reforms are more impactful than incremental adjustments, especially in developing economies [16]. In India, rationalization could expand the tax base, enhance fiscal stability, and bolster investor confidence [12] [7].

3 Methods

This study employed a mixed-methods sequential explanatory research design to capture both numerical patterns and contextual insights regarding GST reforms.

Quantitative data provided broad patterns across enterprises, while qualitative interviews offered explanatory depth and validated statistical findings. Such methodological triangulation is widely recommended in policy and management research as it enhances both reliability and interpretive richness [13].

3.1. Study Area and Population

The research was conducted in Maharashtra, one of India's most industrially advanced states, representing diverse manufacturing, service, and retail enterprises. Maharashtra was chosen due to its economic significance and diversity, although the findings may not be directly generalizable to all Indian states [23]. The population comprised GST-registered firms operating across these sectors.

3.2. Sampling and Respondents

A stratified random sampling technique was used to ensure proportionate representation of micro, small, medium, and large enterprises. This approach allowed balanced insights into how GST reforms affect firms of different sizes. A total of 200 enterprises were surveyed, out of which 170 valid responses were analyzed, yielding a response rate of 85%. This sample size is consistent with Krejcie and Morgan's guidelines for adequacy at a 95% confidence level, ensuring statistical reliability [24].

3.3. Data Collection Instruments

The primary data collection tool was a structured, closed-ended questionnaire designed to capture demographic details, perceptions of compliance burdens, views on rationalization measures, ease of doing business, and competitiveness outcomes. Items were measured on a five-point Likert scale. A pilot test with 30 respondents produced a Cronbach's alpha of 0.82, indicating acceptable internal consistency. To complement the survey, semi-structured interviews were conducted with 15 tax consultants and policymakers, providing qualitative insights that contextualized survey findings.

3.4. Data Collection Procedure

Data collection was conducted between January and March 2025 through online distribution and field visits in commercial hubs, including Pune, Aurangabad, and Mumbai. Ethical clearance was obtained in accordance with the guidelines of the Indian Council of Social Science Research, ensuring informed consent and confidentiality.

3.5. Data Analysis

Statistical techniques included descriptive statistics, correlation analysis, regression modeling, and ANOVA tests to evaluate relationships among variables. Qualitative data from interviews were transcribed and analyzed thematically using NVivo software, enabling systematic coding and identification of recurring themes. Secondary data from the World Bank, Reserve Bank of India, and NITI Aayog were used to triangulate primary results and enhance validity [11].

4 Results

4.1 Demographic Profile of Respondents

Out of 200 enterprises surveyed, 170 valid responses were obtained (85% response rate). The sample was dominated by micro, small, and medium enterprises (MSMEs), which together accounted for 82.4% of respondents. Sector-wise, 38.2% were in manufacturing, 35.3% in services, and 26.5% in retail and trade. This distribution reflects the industrial composition of Maharashtra, where MSMEs form the backbone of the state's economy [23]. The demographic profile is given in Table 1.

Table 1. Demographic Profile of Respondents (N = 170)

Category	Frequency	Percentage (%)
Firm Size		
Micro Enterprises	45	26.5
Small Enterprises	55	32.4
Medium Enterprises	40	23.5
Large Enterprises	30	17.6
Sector		
Manufacturing	65	38.2
Services	60	35.3
Retail/Trade	45	26.5

Source: Field survey data, 2025 (N = 170 valid responses).

4.2. Perceptions of GST Compliance Burden

The responses to the structured questionnaire are given in Table 2. Most respondents reported that GST compliance remains a major administrative challenge. About 73% agreed that compliance is excessively time-consuming, 75% indicated that filing requires excessive documentation, and 78% highlighted that frequent rule changes increase uncertainty. These findings confirm the persistence of procedural bottlenecks, particularly for MSMEs, which face resource constraints in adapting to frequent regulatory changes [10].

Table 2. Perceptions of GST Compliance Burden (N = 170)

Statement	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)
GST compliance is time-consuming	44.1	31.8	12.4	8.8	2.9
Filing returns requires excessive documentation	41.2	34.1	10.0	11.8	2.9
Frequent rule changes increase uncertainty	48.2	29.4	12.9	7.1	2.4

Source: Structured questionnaire responses, 2025.

4.3. Perceptions of Rationalization Measures

Perceptions of rationalization measures are given in Table 3. Respondents strongly supported system-wide reforms:

- Simplification of return filing was rated effective or highly effective by 83.5%.
- Digital automation (AI-driven compliance tools) received 81.7% support.
- Reduction of tax slabs was supported by 78.8%.
- Sector-specific exemptions were less favored (74.7%).

This indicates that enterprises prioritize broad-based reforms, such as simplification and automation, over selective exemptions, aligning with global experiences where rationalization reduces compliance costs and enhances trust [7][5]. This is illustrated in Fig. 1 for quick reference.

Table 3. Perceptions of Rationalization Measures (N = 170)

Reform Measure	Highly Effective (%)	Effective (%)	Neutral (%)	Ineffective (%)	Highly Ineffective (%)
Reduction of tax slabs	49.4	29.4	11.2	7.1	2.9
Automation of compliance (AI-driven)	47.6	34.1	10.6	5.9	1.8
Simplification of return filing	53.5	30.0	9.4	5.3	1.8
Sector-specific exemptions	38.8	35.9	13.5	7.1	4.7

Source: Field survey data, 2025.

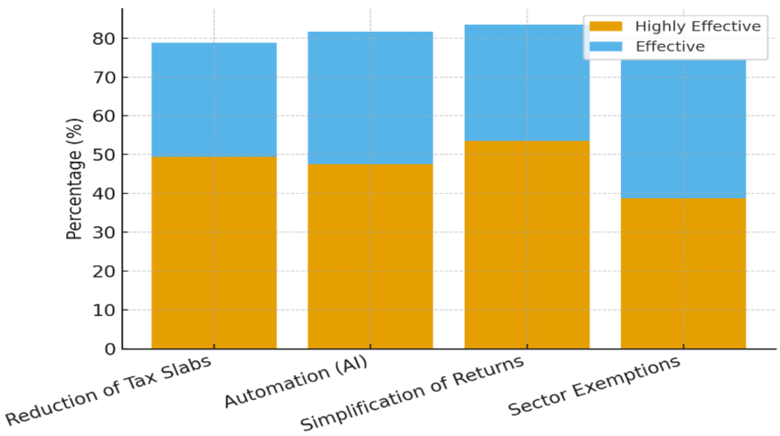

Fig. 1. Effectiveness of GST Rationalization Measures

4.4. Correlation Analysis

The correlation matrix of the questionnaire is given in Table 4. Pearson's correlation revealed that all three rationalization measures—compliance simplification, digital automation, and slab reduction—were positively and significantly associated with both ease of doing business and competitiveness. Among them, digital automation showed the strongest link with ease of doing business ($r = 0.70$, $p < 0.01$). These results highlight the pivotal role of technology in reducing compliance burdens [21]. The relationship between automation and ease of doing business is highlighted in Fig. 2.

Table 4. Correlation Matrix (Pearson's r, N = 170)

Variable	Compliance Simplification	Digital Automation	Slab Reduction	Ease of Doing Business	Competitiveness Index
Compliance Simplification	1.00	0.61	0.54	0.66	0.57
Digital Automation	0.61	1.00	0.56	0.70	0.62
Slab Reduction	0.54	0.56	1.00	0.63	0.59
Ease of Doing Business	0.66	0.70	0.63	1.00	0.68
Competitiveness Index	0.57	0.62	0.59	0.68	1.00

Source: SPSS correlation analysis, 2025. Note: p < 0.01.

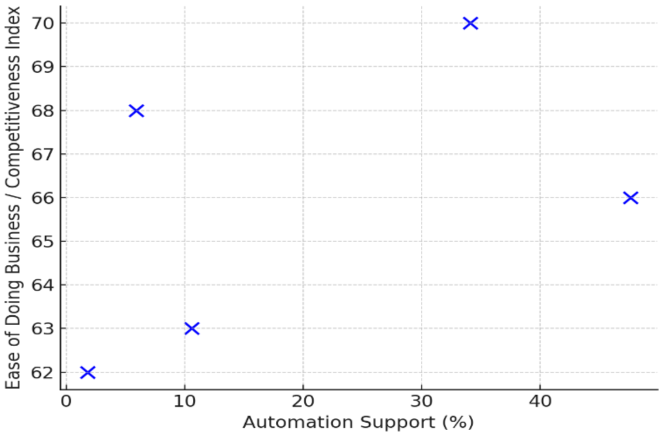

Fig. 2. Relationship Between Automation and Ease of Doing Business

4.5. Regression Analysis

Competitiveness index values for different independent variables are given in Table 5. Multiple regression analysis confirmed that all three rationalization measures significantly predict competitiveness ($R^2 = 0.57$, $p < 0.001$).

- Digital automation emerged as the strongest predictor ($\beta = 0.35$, $p < 0.001$).
- Slab reduction ($\beta = 0.30$, $p < 0.001$) and compliance simplification ($\beta = 0.27$, $p < 0.001$) also contributed meaningfully.

This aligns with global findings that digital-first taxation systems foster efficiency and competitiveness [7][13].

Table 5. Regression Model Predicting Competitiveness Index (N = 170)

Independent Variable	Beta (β)	t-value	Sig. (p)
Compliance Simplification	0.27	3.89	0.000
Digital Automation	0.35	5.84	0.000
Slab Reduction	0.30	4.01	0.001

Source: STATA regression output, 2025.
Model Summary: $R^2 = 0.57$; $F(3,166) = 73.5$, $p < 0.001$.

4.6. Sectoral Variations (ANOVA Results)

ANOVA tests revealed sector-specific reform priorities:

- Manufacturing firms emphasized slab reduction ($p < 0.05$).
- Service firms prioritized digital automation ($p < 0.01$).
- Retail/trade firms valued compliance simplification ($p < 0.05$).

These results confirm that GST reform priorities are sector-sensitive rather than uniform, requiring differentiated policy approaches [14].

Table 6. ANOVA Results: Sectoral Priorities in GST Reforms (N = 170)

Reform Priority	Sector	F-value	Sig. (p)
Slab Reduction	Manufacturing	4.11	0.041
Digital Automation	Services	5.06	0.008
Compliance Simplification	Retail/Trade	3.92	0.047

Source: STATA ANOVA output, 2025.

4.7. Key Insights from Results

- GST compliance is still viewed as burdensome, especially for MSMEs.
- Enterprises strongly favor simplification and automation over piecemeal exemptions.
- Digital automation is the most influential factor for competitiveness.
- Reform priorities differ across sectors, necessitating tailored policies.

5 DISCUSSION

The findings of this study provide strong evidence that GST rationalization—through digital automation, compliance simplification, and slab reduction—significantly enhances ease of doing business and competitiveness. Regression results confirmed that automation is the strongest predictor of competitiveness, while simplification and rationalization also make meaningful contributions. Sectoral variations underline that reform priorities differ across industries, highlighting the need for differentiated policy approaches.

5.1. Link to Theory

The results align with Transaction Cost Economics [25], which argues that reducing compliance costs enhances efficiency [26]. Simplification and automation directly lower transaction costs for enterprises, particularly MSMEs, freeing resources for productive activities. From a Competitiveness Theory perspective [15], efficient tax structures enhance transparency and predictability, thereby fostering investment and strengthening national competitiveness. The study thus provides empirical evidence linking GST rationalization to both reduced compliance costs and improved competitiveness.

5.2. Global Comparisons

International experiences reinforce these findings. New Zealand's single-rate GST demonstrates how slab rationalization minimizes disputes and compliance burdens [4]. Singapore's reliance on digital-first mechanisms illustrates the role of automation in lowering administrative costs and enhancing trust [5]. The European Union's adoption of real-time VAT reporting [6] and Estonia's e-taxation system [20] show how technology can transform compliance and competitiveness. Maharashtra's results resonate with these global cases, confirming that simplification and automation are foundational for efficient GST regimes.

5.3. Indian Context

Despite GST's goal of unifying indirect taxation, structural complexities persist. Multiple slabs, complex return formats, and frequent rule changes disproportionately burden MSMEs, echoing earlier findings by [10] [9]. This study's results confirm that simplification is especially critical for smaller firms, which lack resources to manage frequent procedural changes. Automation, strongly favored by service firms, aligns with global trends but raises concerns about the digital readiness of MSMEs. NITI Aayog emphasizes the importance of capacity-building programs to facilitate the equitable adoption of initiatives. Manufacturing's emphasis on slab reduction reflects the need for neutrality and efficient input-tax credit reconciliation in complex supply chains [11].

5.4. Policy and Practical Implications

The evidence suggests that GST rationalization is not merely administrative but strategic. Policymakers should prioritize:

- Simplification of return formats to enhance predictability and encourage voluntary compliance.
- Digital automation to reduce errors, improve transparency, and foster business confidence.
- Slab rationalization to minimize classification disputes and strengthen tax neutrality.

At the same time, reforms must be sector-sensitive: manufacturing requires faster ITC reconciliation, services need automation-friendly systems, and retail firms benefit most from simplified compliance.

5.5. Limitations and Future Research

While the study provides valuable insights, its focus on Maharashtra limits generalizability across India's diverse states. Its cross-sectional design also constrains causal inference, and reliance on self-reported perceptions may involve response bias. Future studies should explore longitudinal impacts of reforms, conduct cross-state comparisons, and assess how rationalization influences the formalization of India's large informal economy.

6 Conclusions and Policy Recommendations

6.1. Conclusions

This study examined the role of next-generation GST reforms—compliance simplification, slab rationalization, and digital automation—in strengthening ease of doing business and competitiveness, with a focus on enterprises in Maharashtra. Drawing on survey responses from 170 firms and interviews with experts, the findings confirm that all three reforms have significant positive effects, with digital automation emerging as the strongest predictor of competitiveness. The study aligns with international experiences, where simplified and digital-first GST/VAT regimes have reduced compliance burdens and enhanced competitiveness [4] [5][7]. It also extends Transaction Cost Economics by showing how lower compliance costs improve efficiency and contributes to Competitiveness Theory by demonstrating that efficient regulation strengthens national advantage [26][15]. For India, GST rationalization should be seen not as a procedural adjustment but as a strategic imperative. Simplification, automation, and rationalization can reduce administrative costs, enhance transparency, and strengthen MSME resilience—positioning India more firmly in global competitiveness indices.

6.2. Policy Recommendations

1. Compliance Simplification
    - Introduce a unified, simplified return filing format with fewer redundancies.
    - Allow quarterly returns for MSMEs with annual reconciliation.
    - Establish a stability framework requiring advance notice before regulatory changes.

2. Digital Automation
    - Strengthen the GSTN platform with AI-assisted filing and fraud detection.
    - Pilot blockchain-enabled invoicing to improve transparency.
    - Launch digital literacy programs for MSMEs to ensure equitable adoption of automation.

3. Slab Rationalization
    - Consolidate tax rates into a two-tier structure to reduce disputes.
    - Minimize exemptions to enhance neutrality and investor confidence.
    - Align reforms with global best practices (e.g., New Zealand's single-rate model).

4. Sector-Sensitive Reforms
    - Manufacturing: Improve ITC reconciliation processes.
    - Services: Provide automation-friendly compliance tools.
    - Retail/MSMEs: Develop mobile-based, simplified filing systems.

6.3. Final Reflection

The evidence reaffirms that GST rationalization is essential for India's economic trajectory. Simplifying compliance, embracing digital automation, and reducing slab multiplicity will not only ease business operations but also strengthen investor confidence, support MSME growth, and accelerate the formalization of the economy. These reforms represent a crucial step in transforming GST from a complex tax mechanism into a strategic driver of India's competitiveness and long-term growth.

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ETHICS STATEMENT
This study did not involve human or animal subjects and, therefore, did not require ethical approval.

STATEMENT OF CONFLICT OF INTERESTS

The authors declare that they have no conflicts of interest related to this study.

LICENSING

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