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RESEARCH ARTICLE

AWARENESS OF GOODS AND SERVICES TAX AMONG TEXTILE RETAILERS: AN EMPIRICAL STUDY

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Abstract

This study examines the level of awareness about different aspects of Goods and Services Tax (GST) among textile dealers. It considers the awareness of textile dealers relating to the regulatory mechanism, GST registration, technology, GST returns, and refund mechanisms. The study establishes that textile retailers possess moderate GST awareness, with relatively stronger knowledge of technology-oriented and routine compliance matters, but considerable scope for improvement in legal provisions,registration related provisions,and especially refund mechani sms.Experience significantly influences awareness of technology and GST-return matters, whereas the urban–rural location of the retailer does not significantly affect overall awareness. The study highlights the importance of strengthening GST-related awareness and digital tax compliance among textile dealers.

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Introduction:-

The introduction of the Goods and Services Tax (GST) marked a historic indirect tax reform in India by replacing multiple central and state taxes with a unified tax system. Introduced on 1 July 2017 through the 101st Constitutional Amendment, GST aimed to create a simplified and transparent "one nation, one tax" regime, reduce the cascading effect of taxation, and establish a common national market. GST is a comprehensive, destination-based tax levied on value addition and is structured into different tax slabs such as 0%, 0.25%, 3%, 5%, 18%, and 28%, along with special rates for precious stones and gold. Governed by the GST Council, the system has streamlined indirect taxation, improved business efficiency, and enhanced the competitiveness of Indian goods in domestic and international markets. Despite certain criticisms regarding its implementation, GST has contributed positively to interstate trade by reducing transportation delays and improving economic integration.

Emergence of GST:-

The Indian taxation system comprises direct and indirect taxes, and the implementation of the Goods and Services Tax (GST) marked a significant reform in the country's indirect tax structure. Introduced through the Constitution Bill, 2014, and implemented on 1 July 2017, GST replaced multiple indirect taxes such as VAT and excise duty with a unified tax system based on the principle of "one nation, one tax." The system includes CGST, SGST, and IGST for intra-state and inter-state transactions. GST simplified the movement of goods, reduced multiple taxation, and

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aimed to create a unified national market. Although the reform received mixed responses due to the existence of multiple tax slabs and implementation challenges, it has been considered a transformative step for economic growth. The government's role in providing awareness, training, and workshops on GST is essential for its effective implementation. Among various sectors affected by GST, the textile industry holds a vital position in India's economy and export market, contributing significantly to employment generation and foreign exchange earnings.

Literature Review:-

Studies on GST and the textile industry reveal both positive and negative impacts of the tax reform. Meenu Srivastava (2018) observed that GST increased transparency in the taxation system, abolished the cascading effect of taxes, and promoted exports and modernization in the textile industry, although higher GST rates on readymade garments increased the burden on consumers. Kaur (2018) found that people still lacked adequate awareness about GST, particularly regarding tax slabs and provisions, which resulted in negative perceptions toward the system. Similarly, Khan, Ms. S. (2018) stated that GST had both positive and negative effects on the textile sector, including improved input tax credit mechanisms and increased organization within the industry. Mishra (2018) highlighted that the single tax system could reduce product prices, increase consumption, improve GDP, and attract foreign investment. Further, Sreshma, A. S., Aswamalika, M., and V. Aparna (2018) noted that GST influenced consumer buying behaviour, pricing, and discounts on branded textile products. In addition, Indus S. and Kirubagaram K. (2018) observed that GST aimed to remove multiple taxes but created difficulties for low-income groups and textile shop owners.

Statement of the Problem:-

The implementation of the Goods and Services Tax (GST) brought significant changes to the indirect taxation system in India and aimed to simplify tax procedures and improve transparency. However, textile retailers, especially small-scale traders, continue to face difficulties in understanding GST provisions, tax rates, compliance procedures, and input tax credit mechanisms. The textile sector is characterized by multiple GST rates applicable to different products such as cotton, synthetic fibre, silk, and apparel, which creates confusion among retailers in maintaining proper accounting and tax reporting. In addition, the shortage of affordable tax experts and the need to adopt new accounting practices have increased the compliance burden on textile traders. Lack of awareness regarding GST registration requirements, filing procedures, and tax credits may adversely affect the smooth functioning and profitability of textile retail businesses. Therefore, it becomes essential to study the level of awareness of GST among textile retailers.

Objectives of the Study:-

- To examine the demographic profile of textile retailers in Thiruvananthapuram District.
- To analyse the level of awareness of textile retailers regarding the provisions of Goods and Services Tax (GST).

Methodology:-

The present study adopts a descriptive and analytical research design to examine the level of awareness of textile retailers regarding Goods and Services Tax (GST) and to analyse the effectiveness and challenges arising from its implementation. Both primary and secondary data were used for the study. Primary data were collected from 100 textile retailers in Thiruvananthapuram through a structured interview schedule using a convenient sampling method, comprising 50 respondents each from rural and urban areas. Secondary data were gathered from sources such as the GST portal, GST Council publications, Central Board of Indirect Taxes and Customs (CBIC), Kerala GST Department publications, journals, and other official GST-related documents.

Table 1 Demographic profile of Textile Retailers

Demographic Factors	Categories	Frequency	Per Cent
Age	Up to 30 years	23	23.0
	30-50 years	39	39.0
	Above 50 years	38	38.0
	Total	100	100.0
Gender	Male	53	53.0
	Female	47	47.0
	Total	100	100.0

Educational qualification	High School	22	22.0
	Graduate	44	44.0
	Post Graduate	18	18.0
	Professional	14	14.0
	Others	2	2.0
	Total	100	100.0

Source: Primary Data

The demographic profile of textile retailers indicates that the majority of the respondents (39 per cent) belong to the age group of 30–50 years, followed closely by retailers above 50 years (38 per cent), while 23 per cent are below 30 years of age. This shows that middle-aged and experienced individuals dominate the textile retail business. With regard to gender, male respondents constitute the majority at 53 per cent, while female respondents account for 47 per cent, indicating relatively balanced gender participation in the sector. In terms of educational qualification, most of the textile retailers are graduates (44 per cent), followed by high school qualified respondents (22 per cent), postgraduates (18 per cent), and professionals (14 per cent), whereas only 2 per cent belong to other educational categories.

Elements	Categories	Frequency	Percent
Area	Urban	50	50.0
	Rural	50	50.0
	Total	100	100.0
Size	Small	26	26.0
	Medium	48	48.0
	Large	26	26.0
	Total	100	100.0
Years of experience in running textile shop	Up to 5 year	10	10.0
	5 year-10 year	24	24.0
	10 year-15 year	34	34.0
	Above 15 year	32	32.0
	Total	100	100.0
Employees in shop	No other employees	3	3.0
	1-5	44	44.0
	5-10	35	35.0
	Above 10	18	18.0
	Total	100	100.0

Annual Turnover	Up to 20 lakhs	16	16.0
	20 lakhs-40 lakhs	20	20.0
	40 lakhs-1crore	40	40.0
	Above 1crore	24	24.0
	Total	100	100

The table reveals that an equal proportion of textile retailers operate in urban and rural areas, with 50 percent each, indicating balanced representation from both regions. In terms of shop size, the majority of retailers belong to the medium-sized category (48%), while small and large shops each account for 26 percent. Regarding experience, most retailers have been running their textile shops for 10–15 years (34%), followed closely by those with above 15 years of experience (32%), showing that the sector is dominated by experienced business owners. The employee strength analysis indicates that 44 percent of the shops employ 1–5 workers, while only 3 percent operate without any employees. Further, the annual turnover data shows that the largest share of retailers (40%) earn between ₹40 lakhs and ₹1 crore annually, reflecting a moderate level of business performance among the surveyed textile retailers.

Awareness of Goods and Services Tax among Textile Retailers:-

A five-point Likert scale was used to measure dealers' awareness of different aspects of GST, with scores ranging from 1 (Not at all aware) to 5 (Extremely aware)

Table 3: Descriptive Statistics of GST Awareness Level among Textile Dealers

Construct	Variables	Mean	Std. Deviation
Regulatory Mechanism related factors	Provisions of GST Act,2017	2.49	1.115
	GO(s) circulars issued by the GST Council	2.58	1.046
	Penal provisions under GST	2.72	1.074
	Objectives of GST	3.02	1.239
	GST rates	3.19	1.308
Registration related factors	Types of registration	2.89	1.109
	Conditions for registration	2.79	.998
	GST registration procedure	2.88	1.140
	Documents required for registration	3.16	1.098
	Benefits of registration under GST	3.01	1.193
	Composition scheme under GST	2.49	1.087
	Input tax credit	3.06	.962
Technology related factors	Functioning of GSTN	3.27	1.196
	E- Way bill rules	3.26	1.353
	Generation of E - Waybill	3.29	1.233

	Validity of E - Waybill	3.41	1.264
	Documents for E - Waybill	3.23	1.262
	About E-invoice	3.76	1.296
GST Return related factors	About different GST returns like GSTR 2A, GSTR 3, GSTR 1	3.49	1.418
	Conditions and procedures of file different GST returns	3.31	1.042
	Due dates of file different GST returns	3.54	1.132
	Consequences of late filing of GST returns	2.77	1.043
Refund Mechanism related factors	Conditions for claim refund	2.30	1.020
	The time limit for claiming the refund	2.33	.985
	Procedures for claiming refund	2.05	.845

Source: Primary Data

The table presents the descriptive statistics relating to the awareness level of dealers regarding various aspects of GST. The findings indicate that the respondents possess moderate awareness about most GST-related provisions and procedures. Among the general awareness factors, the highest mean score was recorded for GST rates (Mean = 3.19), followed by objectives of GST (Mean = 3.02), while awareness regarding the provisions of the GST Act, 2017 (Mean = 2.49) and GO(s)/circulars issued by the GST Council (Mean = 2.58) remained comparatively lower. Awareness about penal provisions under GST also showed a moderate level (Mean = 2.72).Under the regulatory mechanism, respondents showed relatively higher awareness regarding documents required for registration (Mean = 3.16) and benefits of registration under GST (Mean = 3.01). However, awareness regarding conditions for registration (Mean = 2.79), registration procedures (Mean = 2.88), and types of registration (Mean = 2.89) was only moderate.

With respect to registration-related factors, awareness regarding the functioning of GSTN (Mean = 3.27), generation of E-Way Bill (Mean = 3.29), validity of E-Way Bill (Mean = 3.41), and E-Way Bill rules (Mean = 3.26) was comparatively high. On the other hand, awareness regarding the composition scheme under GST was relatively lower (Mean = 2.49). Input tax credit also recorded a satisfactory level of awareness (Mean = 3.06).In terms of technology-related factors, the highest awareness was observed for E-invoice procedures (Mean = 3.76), indicating better familiarity with digital GST practices. Dealers also showed good awareness regarding different GST returns (Mean = 3.49), due dates for filing returns (Mean = 3.54), and filing procedures (Mean = 3.31). However, awareness regarding the consequences of late filing of GST returns was comparatively moderate (Mean = 2.77).The refund mechanism recorded the lowest awareness among respondents. Awareness regarding conditions for claiming refunds (Mean = 2.30), time limits for claiming refunds (Mean = 2.33), and procedures for claiming refunds (Mean = 2.05) remained low compared to other GST dimensions.Overall, the analysis reveals that dealers are relatively more aware of practical and technology-oriented GST procedures, while awareness regarding legal provisions and refund-related mechanisms remains comparatively limited.

GST Awareness among Urban and Rural Textile Dealers:-

To examine whether there is a statistically significant difference in the level of awareness between urban and rural textile dealers, the following null hypothesis was formulated: "There is no significant difference in the level of awareness between urban and rural textile dealers."

Table 4 : Comparative Analysis of GST Awareness among Urban and Rural Textile Dealers

Construct	Mean Rank		Z Value#	p-value
	Urban (N=50)	Rural (N=50)		
Regulatorymechanism related Factors	54.79	46.21	-1.483	0.138*
Registration related factors	53.84	47.16	-1.154	0.249*
Technology related factors	55.73	45.27	-1.811	0.070*
GST return related factors	55.77	45.23	-1.832	0.067*
Refund mechanism related factors	49.71	51.29	-.278	0.781*

Source: Primary Data; # Mann-Whitney U Test

The results indicate that urban textile dealers obtained higher mean ranks than rural dealers in most dimensions of GST awareness, including regulatory mechanism (54.79 vs. 46.21), registration-related factors (53.84 vs. 47.16), technology-related factors (55.73 vs. 45.27), and GST return-related factors (55.77 vs. 45.23). This suggests that urban dealers exhibit relatively greater awareness of these aspects of GST than their rural counterparts. In contrast, rural dealers recorded a slightly higher mean rank in awareness of the refund mechanism (51.29) compared to urban dealers (49.71).However, the p-values for all the constructs are greater than the 0.05 level of significance: regulatory mechanism (0.138), registration-related factors (0.249), technology-related factors (0.070), GST return-related factors (0.067), and refund mechanism-related factors (0.781). Therefore, the observed differences in mean ranks are not statistically significant.Although the technology-related factors ($p = 0.070$) and GST return-related factors ($p = 0.067$) are comparatively closer to the 5% significance level, they still do not indicate a statistically significant difference between urban and rural textile dealers.The null hypothesis stating that there is no significant difference in the awareness level of urban and rural textile dealers regarding various aspects of GST is accepted, as all p-values exceed the 0.05 significance level.The findings reveal that the place of business (urban or rural) does not significantly influence the awareness level of textile dealers regarding various aspects of GST. While urban dealers tend to have slightly higher awareness in most GST-related dimensions, these differences are not statistically significant.

Table 5: Awareness of Dealers about GST Based on Number Years of Experience

Construct	Mean Rank				Kruskal Wallis H	df	p-value
	No. of Years of Experience						
	Below 5 (N= 10)	5-10 (N= 24)	10-15 (N=34)	Above15 (N=32)			
Regulatory mechanism	32.20	57.29	51.78	49.77	5.409	3	0.144*
Registration related factors	33.35	59.27	52.46	47.20	6.284	3	0.099*
Technology related factors	19.40	59.94	51.46	52.13	14.304	3	0.003*
GST return related factors	25.45	58.19	50.19	52.89	9.524	3	0.023*
Refund mechanism	42.65	61.33	45.60	50.03	5.257	3	0.154*

The table examines the level of awareness about different aspects of Goods and Services Tax (GST) among textile retailers based on their years of experience. The Kruskal–Wallis H test is used to determine whether the level of awareness differs significantly among four experience groups: below 5 years, 5–10 years, 10–15 years, and above 15 years. The mean ranks for awareness of the GST regulatory mechanism are 32.20, 57.29, 51.78 and 49.77 for retailers with below 5, 5–10, 10–15 and above 15 years of experience, respectively. The Kruskal–Wallis H value is 5.409 with a p-value of 0.144. Since the p-value is greater than 0.05, the difference is not statistically significant.

Thus, years of experience do not appear to have a significant association with awareness of the GST regulatory mechanism.

The mean ranksfor awareness of the GST Registration related factors are 33.35, 59.27, 52.46 and 47.20, respectively. The Kruskal–Wallis H value is 6.284 and the p-value is 0.099. As the p-value exceeds 0.05, there is no statistically significant difference in awareness of GST registration-related factors among retailers with different levels of experience. Regarding the awareness of Technology-Related Factors, mean ranks are 19.40, 59.94, 51.46 and 52.13, respectively. The Kruskal–Wallis H value is 14.304 with a p-value of 0.003. Since the p-value is below 0.05, the difference is statistically significant. This indicates that awareness of technology-related aspects of GST varies significantly according to the retailers' years of experience. The 5–10 years experience group has the highest mean rank (59.94), while retailers with below 5 years of experience have the lowest mean rank (19.40).

The mean ranks for awareness about GST Return-Related Factors are 25.45, 58.19, 50.19 and 52.89, respectively. The Kruskal–Wallis H value is 9.524, with a p-value of 0.023. Since the p-value is less than 0.05, there is a statistically significant difference in awareness of GST return-related factors across the four experience groups. The 5–10 years group records the highest mean rank (58.19), whereas the below 5 years group has the lowest mean rank (25.45). The mean ranks for awareness about Refund Mechanism are 42.65, 61.33, 45.60 and 50.03, respectively. The Kruskal–Wallis H value is 5.257 and the p-value is 0.154. Since the p-value is greater than 0.05, the observed differences are not statistically significant. Therefore, years of experience do not significantly influence awareness of the GST refund mechanism.

The analysis indicate that years of experience have a statistically significant relationship with awareness of technology-related factors and GST return-related factors, whereas no statistically significant differences are observed for regulatory mechanisms, registration-related factors, and refund mechanisms. In both significant dimensions, retailers with 5–10 years of experience have the highest mean ranks, suggesting comparatively higher awareness in these areas. Retailers with less than 5 years of experience consistently show relatively lower mean ranks, particularly for technology-related factors and GST return-related factors.

Findings of the Study:-

Demographic profile:-

1. **Age:** The largest proportion of retailers (39%) are in the 30–50 years age group, followed by those above 50 years (38%). This indicates that textile retailing is predominantly managed by middle-aged and older business persons.
2. **Gender:** Male retailers constitute 53%, while females constitute 47%, showing relatively balanced participation of men and women in textile retailing.
3. **Educational qualification:**44% are graduates, followed by high-school educated retailers (22%), postgraduates (18%), and professionals (14%). Thus, a considerable proportion of the respondents possess formal higher education.
4. **Size of business:** Medium-sized textile shops constitute the largest group (48%), while small and large shops account for 26% each.
5. **Experience:** The largest group has 10–15 years of experience (34%), followed by those with more than 15 years (32%). Hence, the sample largely consists of experienced textile retailers.
6. **Annual turnover:** The largest proportion of retailers (40%) report annual turnover between ₹40 lakh and ₹1 crore, while 24% have turnover above ₹1 crore.

Findings regarding GST awareness:-

7. **Awareness of regulatory mechanisms:** Awareness of GST ratesis comparatively higher (Mean = 3.19) and awareness of the objectives of GST is moderate (Mean = 3.02). However, awareness of the GST Act, 2017 (2.49) and GST Council circulars (2.58) is comparatively low.
8. **Awareness of GST registration:** Retailers show relatively better awareness of documents required for registration (3.16), benefits of registration (3.01), and input tax credit (3.06). However, awareness of the composition scheme (2.49), conditions for registration (2.79), and registration procedure (2.88) is comparatively moderate.
9. **Awareness of technology-related GST provisions:** Technology-related awareness is comparatively stronger. Awareness of e-invoice procedures records the highest mean score (3.76). Awareness of E-Way Bill validity (3.41), generation (3.29), GSTN functioning (3.27), and E-Way Bill rules (3.26) is also relatively good.

10. **Awareness of GST return-related provisions:** Retailers demonstrate comparatively good awareness of GST return due dates (3.54) and different GST returns (3.49). Awareness of filing procedures is also satisfactory (3.31). However, awareness of the consequences of late filing (2.77) is comparatively lower.
11. **Awareness of GST refund mechanism:** The refund mechanism represents the weakest area of GST awareness. Mean scores are only 2.30 for refund conditions, 2.33 for time limits, and 2.05 for refund procedures.
12. **Overall level of awareness:** Overall, the study indicates that textile retailers possess moderate level of awareness about GST. Awareness is comparatively stronger in practical and technology-oriented areas, while awareness of legal provisions and refund mechanisms remains relatively limited.
13. **Urban–rural Awareness level:** Urban retailers have higher mean ranks than rural retailers in regulatory mechanisms, registration, technology, and GST returns. However, the differences are not statistically significant because all p-values exceed 0.05. Rural retailers have a slightly higher mean rank for refund mechanisms. It is found that the place of business—urban or rural—does not significantly influence GST awareness among the retailers studied.
14. **Awareness based on years of experience:** There is no significant difference in awareness of GST regulatory mechanisms among retailers with different levels of experience.
15. **Registration-related factors and experience:**Awareness of GST registration-related factors does not differ significantly across experience groups.
16. **Technology-related factors and experience:**A statistically significant difference exists in technology-related GST awareness across experience groups. The 5–10 years experience group has the highest mean rank (59.94), while the below-5-years group has the lowest (19.40).
17. **GST return-related factors and experience:**A statistically significant difference is also found in awareness of GST return-related factors ($H = 9.524$, $p = 0.023$). The 5–10 years group records the highest mean rank (58.19), whereas the below-5-years group records the lowest (25.45).
18. **Refund mechanism and experience:**There is no statistically significant difference in awareness of GST refund mechanisms based on years of experience.

Conclusion:-

The study concludes that GST awareness among textile retailers is moderate, with better knowledge of operational aspects such as e-invoicing, E-Way Bills, GST returns, and filing procedures, but notable gaps in legal provisions, GST Council circulars, composition schemes, and refund procedures. Location does not significantly affect GST awareness, while years of experience significantly influence technology- and return-related awareness, with the 5–10-year experience group showing higher awareness. Overall, greater awareness and training are needed, particularly in legal, procedural, and refund-related aspects of GST.

Suggestions:-

1. **Conduct regular GST awareness programmes:** The GST Department and related agencies should organise regular awareness programmes specifically for textile retailers, focusing on areas where awareness is relatively weak.
2. **Give greater attention to GST refund procedures:**Since refund-related awareness is the lowest, training programmes should specifically explain:
   - Conditions for claiming refunds
   - Time limits for refund claims
   - Documentation required
   - Step-by-step refund application procedures
   - Status tracking and resolution of refund applications
3. **Strengthen awareness of legal provisions:** Retailers should be provided with simplified materials explaining the GST Act, GST rules, amendments, circulars, notifications and penal provisions. This can help reduce dependence on informal sources of tax information.
4. **Provide training on registration and composition schemes:**Special sessions should be conducted on types of registration, registration conditions, registration procedures, input tax credit and composition scheme provisions, as these areas show only moderate awareness.
5. **Focus on newly established businesses:**Retailers with less than five years of experience recorded particularly low mean ranks for technology-related and GST return-related awareness. Therefore, newly established textile retailers should receive GST orientation programmes at the initial stage of their business.

6. **Continue digital GST training:**Although awareness of technology-related provisions is comparatively better, continuous training should be provided on GSTN, e-invoicing, E-Way Bills and digital filing, especially when rules and portal procedures change.
7. **Improve awareness of consequences of non-compliance:**Training should explain the practical consequences of late filing, incorrect returns, non-compliance and other procedural violations, since awareness of late-filing consequences is comparatively lower.
8. **Develop simple GST reference materials:**The authorities could provide textile retailers with Malayalam/English GST handbooks, FAQs, checklists and short video tutorials covering common GST issues faced by textile businesses.
9. **Strengthen support for small retailers:**Small retailers may face greater difficulty in maintaining GST compliance because of limited financial and technical resources. Accessible GST help desks, periodic camps and affordable professional assistance could help them comply effectively.
10. **Periodic assessment of GST awareness:**The level of GST awareness among textile retailers should be assessed periodically to identify emerging knowledge gaps, particularly whenever there are significant changes in GST rates, return procedures, e-invoicing, registration, input tax credit or refund rules.

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