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Fiscal Policy, GST and Economic Growth

*Dr. Rani Shukla**

Impact : Every coin has two facets and so the same applies to the concept of implementation of the GST in India. Of course, this is the biggest Tax reformation in India after independence and thus it will have a tremendous and direct futuristic impact on the economic front. However, few negotiable short-term negative issues too are associated with it, but for the sake of an accelerated economy, a revolutionary step like GST had become really mandatory.

To know how GST is a boon for the Indian Economy, let us look into some significant facts & figures pertaining to Effects and Benefits of GST on Indian economy.

The Short-Term Impact : From the viewpoint of the consumer, they would now have to pay more tax for most of the goods and services they consume. The majority of everyday consumables now draw the same or a slightly higher rate of tax. Furthermore, the GST implementation has a cost of compliance attached to it. It seems that this cost of compliance will be prohibitive and high for the small scale manufacturers and traders, who have also protested against the same. They may end up pricing their goods at higher rates.

How will GST impact the Indian Economy? : Reduces tax burden on producers and fosters growth through more production. The current taxation structure, pumped with myriad tax clauses, prevents manufacturers from producing to their optimum capacity and retards growth. GST will take care of this problem by providing tax credit to the manufacturers.

1. Different tax barriers, such as check posts and toll plazas, lead to wastage of unpreserved items being transported. This penalty transforms into major costs due to higher needs of buffer stock and warehousing costs. A single taxation system will eliminate this roadblock.

2. There will be more transparency in the system as the customers will know exactly how much taxes they are being charged and on what base.

3. GST will add to the government revenues by extending the tax base.

4. GST will provide credit for the taxes paid by producers in the goods or services chain. This is expected to encourage producers to buy raw material from different registered dealers and is hoped to bring in more vendors and suppliers under the purview of taxation.

5. GST will remove the custom duties applicable on exports. The nation's competitiveness in foreign markets will increase on account of lower costs of transaction.

What the Future Looks Like : Talking about the long-term benefits, it is expected that GST would not just mean a lower rate of taxes, but also minimum tax slabs. Countries where the Goods and Service Tax has helped in reforming the economy, apply only 2 or 3 rates – one being the mean rate, a lower rate for essential commodities, and a higher tax rate for the luxurious commodities. Currently, in

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India, we have 5 slabs, with as many as 3 rates – an integrated rate, a central rate, and a state rate. In addition to these, cess is also levied. The fear of losing out on revenue has kept the government from gambling on fewer or lower rates. This is very unlikely to see a shift anytime soon; though the government has said that rates may be revisited once the RNR (revenue neutral rate) is reached.

The GST roll out, with a single stroke, has converted India into a unified market of 1.3 billion citizens. Fundamentally, the \$2.4-trillion economy is attempting to transform itself by doing away with the internal tariff barriers and subsuming central, state and local taxes into a unified GST.

The rollout has renewed the hope of India's fiscal reform program regaining momentum and widening the economy. Then again, there are fears of disruption, embedded in what's perceived as a rushed transition which may not assist the interests of the country.

Will the hopes triumph over uncertainty would be determined by how our government works towards making GST a "good and simple tax". The idea behind implementing GST across the country in 28 states and 9 Union Territories is that it would offer a win-win situation for everyone. Manufacturers and traders would benefit from fewer tax filings, transparent rules, and easy bookkeeping; consumers would be paying less for the goods and services, and the government would generate more revenues as revenue leaks would be plugged. Ground realities, as we all know, vary. So, how has GST really impacted India? Let's take a look.

Among big-ticket consumer items, automobiles, tyres, cement, air conditioners and large LCD televisions are currently in the 28% bracket. Automobiles also bear a cess, depending on the size of the vehicle, further increasing the total tax incidence.

"Issues are being examined in detail... Numbers are also being looked at," said one of the officials. Some states have already written to the Centre highlighting the need to cut rates on autos and cement to provide a boost to the economy. Some state policymakers are of the view that a more radical view of the rate structure needs to be taken, for instance merging the 12% and 18% slabs into one.

"Given the economic slowdown, there is certainly a for reduction in for a few sectors such as auto," Pratik Jain, national leader, indirect Taxes PwC. "This has been done in the past and worked more often than not. Of course, this has to be backed up with other economic stimulus (measures) as well."

For sectors such as real estate and railways, where input tax credit is restricted, there is a Case for reduction in rates on key inputs, he said.

Jain said the GST Council may also want to consider merging the 12% and 18% slabs into a single one of possibly 15% or 16%, which will also simplify the rate structure, "However, it will not be an easy decision for the council and a larger consensus needs to be built for any major rate Changed," he said.

Conclusion : Implementation of GST in India, is definitely a historical deed for the futuristic growth of Indian Economy. Our next generation will enjoy the real taste and benefits of GST. Thus, in a broad sense, GST is a great boon for India which will help our country to get enter in the list of developed nation: very soon.

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