

EVALUATING GST IMPLEMENTATION: INSIGHTS INTO TAX PROFESSIONALS' UNDERSTANDING, CHALLENGES, AND PERCEPTIONS IN MADHYA PRADESH AND CHHATTISGARH

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Abstract: *Goods and Services Tax (GST) has permanently changed the taxation landscape in India. Since GST compliance depends on them, the roles and responsibilities of tax professionals have changed. The study evaluated the understanding of GST among tax professionals, examined the challenges they face under the GST system, and assessed how their understanding and challenges influence their overall perception of GST. For this purpose, data was collected from 120 tax professionals in Madhya Pradesh and Chhattisgarh using a structured questionnaire and were analyzed using percentages, one-sample t-test, and multiple regression analysis. It was found that 69.20% of tax professionals have high levels of understanding for input tax credit and 93.30% have high level of understanding of reverse charge mechanism and 69.10% have moderate understanding of GST litigation matters and many professionals have cited the complexity of client queries (80%), frequent amendments (70.80%), and increased workload (36.60%) as key obstacles. The study also dives further to assess how the depth of understanding and the nature of the challenge drive the tax professionals' perception towards GST, in terms of their perception of GST's efficiency or trust in the system. Multiple regression analysis ($R^2=0.614$) revealed that challenges faced ($\beta=0.661$) had a stronger influence on professionals' perceptions than their understanding levels ($\beta=0.255$). The paper suggests that GST implementation and reception would be improved through additional training, technological assistance, and policy clarification. Technological tools and streamlined processes could improve efficiency for tax professionals and their perception.*

Keywords: *Goods and Services Tax, Tax Professionals, Understanding, Challenges, Perception, Taxation*

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INTRODUCTION:

In recent decades, substantial transformations have happened in India's taxation system (Herd & Leibfritz, 2008). It has transformed from a complex hierarchical structure to several indirect taxes into a simple and uniform structure (Jacob *et al.*, 2024). Before the introduction of GST, the Indian economy was forced to pay many taxes, such as VAT, excise duty, and other taxes. The government has these taxes at different stages of production and distribution (Srivastava & Bharadwaj, 2024). A multi-tiered tax system resulted in inefficiency, cascading tax effects, and compliance concerns (Pandey *et al.*, 2023). Consequently, to deal with the problems confronted with the structure of the indirect tax system of the nation and to strengthen the structure, GST was launched on 1st July 2017 (Bansal *et al.*, 2024).

The GST system in India is a comprehensive, multi-stage, destination-based tax (Jha & Bali, 2023; Panchal, 2019). It has subsumed most indirect taxes that the central and state governments levy (Dey & Jena, 2018). It was implemented in India to simplify the tax structure, reduce the tax burden on businesses, eliminate the cascading effect of taxes, and increase transparency in tax administration (Arora & Singh, 2022). The principle of "one nation, one tax" is adopted by it; that is to say, no state is allowed to have a different tax

structure from another (Chaudhary, 2020). The advantages of the GST system in India are, however, impaired by some challenges concerning compliance, frequent policy changes, and technology-driven mechanisms, namely GSTN (GST Network) (Shacheendran, 2024).

GST has affected a number of stakeholders, namely businesses, consumers, governments (state and central), and tax professionals as well (Deshmukh *et al.*, 2022). Businesses are required to enroll in GST and record every sale and purchase transaction, continuously filling out returns on a regular basis (Scarcella, 2020). Garg & Anand (2022) explained that consumers are getting cost-saving benefits, and pricing is more transparent than before. With respect to governments, the imperative is unrelenting (Garg *et al.*, 2024): increase revenue and reduce evasion through strategies of non-compliance. Tax professionals are among those most impacted. That's who helps businesses comprehend and handle the ambiguous GST environment (Basavanagouda & Panduranga, 2022).

The key to keeping GST working properly is tax professionals, such as CA, CS, CMA, lawyers, government-certified tax practitioners, tax consultants, etc. (Muhammad, 2017). They assist businesses in knowing and complying with GST law, filing

returns on time, and clearing legal issues. Their workload has multiplied manifolds since GST was implemented (Nayyar & Singh, 2018). Now, they have to be on top of policy changes, help with things like Input Tax Credits (ITC), and settle disputes. While they are very important in bringing GST to fruition, they, too, are still struggling. Adapting to new rules, fixing problems with the GSTN system, and having to comply with day-to-day requirements across different businesses. How well they understand GST and deal with these challenges doesn't just shape their own views but also the businesses they work with.

This research explores how tax professionals in Madhya Pradesh and Chhattisgarh understand the GST system and the challenges they face within its framework. It examines how their experiences shape their overall views of GST. Since tax professionals are essential in ensuring compliance and advising businesses, understanding their perspectives provides key insights into how well GST is working and highlights areas that could be improved to streamline administration and support business activities.

REVIEW OF LITERATURE:

GST was implemented in India with the objective of making the tax system more comprehensive, efficient, effective, transparent, and taxpayer-friendly and to achieve a seamless flow of input tax credit

(ITC) throughout India by using electronic devices as a means to achieve the objectives (Singh, 2018). GST offers 13 astonishing benefits to various stakeholders (Maheshwari & Mani, 2020). The digital revolution in filing returns has brought many prospects and challenges to all stakeholders who are dealing with GST. Some of the important issues highlighted by existing literature on GST are input tax credit, higher compliance costs, reverse charge mechanism, lower threshold limits, composition scheme, compulsory automation, and other issues (Guna & Anuradha, 2021). Many studies were conducted to examine the awareness, perspectives, and roles of various stakeholders regarding GST.

While some view it as a revolutionary reform aimed at simplifying taxation and promoting uniformity (Dey *et al.*, 2020), others express concerns about its impact on businesses and consumers. Studies have shown that GST has made tax compliance easier for textile businesses but has also increased dependency on tax professionals, leading to higher costs (Pandey *et al.*, 2023). In Haryana, India, 73% of traders and manufacturers were satisfied with GST implementation, though challenges remain (Nandal & Diksha, 2018). However, in Malaysia, civil servants demonstrated moderate awareness and high negative perceptions towards GST's impact (Ahmad *et*

al., 2016). Factors influencing stakeholder perceptions include education, profession, and location (Dey *et al.*, 2020). Engineering faculty in Guntur, India, have mixed perceptions about GST, with many not fully aware of its concepts (Rao & Kishore Babu, 2018). MSMEs in Sikkim are of the opinion that the nature of business influences the effects of GST; that is, the manufacturing sector comprehended unfavorable GST effects on its business activities, whereas the service sector felt GST was less adverse on its setup (Murari & Chettri, 2020). Small business owners in Mandsaur (M.P.) insist on simplifying GST laws and procedures. They are of the opinion that GST has not reduced inflation; however, they acknowledge that GST is better off than the old tax system (Sharma & Saini, 2019). Many enterprises perceive GST to be complex and costly to implement, and it affects profit margins. Functional or technical problems exist at the GST site, such as poor internet connectivity and feedback circuits. MSMEs expect government training and awareness programs regarding GST (Mohan & Ali, 2018). Similarly, MSME owners in West Bengal are satisfied with GST, but they are facing a lot of issues with filing and compliance issues (Chakraborty, 2024). MSMEs are concerned about the record-keeping and accounting system. Due to the lack of in-house accountants, they rely on part-time chartered accountants who are unfamiliar with GST

software systems. Also, they hire an accountant to manage their books of accounts, adding to compliance costs. Discussed various technical glitches in the GSTN website (Ghosh, 2020). However, the majority of taxpayers are satisfied with the implementation of GST, yet they are not satisfied with the rate of tax levied on different products and services (Devgan & Mahendru, 2024). In the Uttarakhand state of India, the traders have a moderate level of awareness regarding GST, and they have a moderate level of perception regarding GST knowledge, its outcomes, and its services (Rahi, 2023). Chartered Accountants are of the opinion that GST has increased their workload. However, they say that GST will make the tax system more efficient, comprehensive, and transparent (Kaur *et al.*, 2018).

While existing literature provides valuable insights into stakeholder perceptions of GST, there remains a significant gap in understanding how tax professionals specifically navigate the complexities of the system. Studies by Kaur *et al.* (2018) and Basavanagouda & Panduranga (2022) touch on professionals' perspectives but fail to examine how their understanding levels correlate with their ability to manage challenges. Additionally, most existing research focuses on business owners and consumers, neglecting the crucial intermediary role played by tax professionals.

Furthermore, comparative analyses between states with different economic profiles are largely absent from the current literature. This study addresses these gaps by specifically examining tax professionals in Madhya Pradesh and Chhattisgarh, providing regional insights that can inform more targeted policy interventions. The existing literature also lacks an examination of how technological adaptability influences GST compliance, an aspect this study explores through its assessment of GSTN-related challenges.

STATEMENT OF PROBLEM:

Tax professionals play a vital role in their clients' GST compliance; they provide varied services and provide advice to their clients concerning financial, legal, accounting, and audit-related matters. They represent their clients while dealing with the tax authority. With amendments in the tax landscape, the roles of tax agents turn out to be more challenging. Since GST in India is new and progressive, it is going through a revolution phase to become accustomed to budding business models and provide modern approaches to taxing businesses. Since GST is grounded on technology, small and medium-sized businesses will need to modernize their infrastructure and resources to derive the advantages of the new tax framework. GST provisions are not very clear and are complex

for non-tech-savvy taxpayers. Therefore, tax professionals are very important in complying with GST law, as most taxpayers depend on services provided by tax professionals. Their understanding of the system, together with the challenges they face in ensuring compliance, directly impacts the businesses they represent and their overall perception of GST. However, very little empirical research has been conducted to assess tax professionals' understanding of the GST system, the specific challenges they encounter, and the factors that influence their perceptions of tax reform. Therefore, it is imperative to understand whether the objectives of the GST reform are being achieved from the viewpoint of tax professionals and which areas may require further intervention or refinement for better implementation and compliance.

OBJECTIVES OF THE STUDY:

1. To evaluate the understanding of GST in India among tax professionals of Madhya Pradesh and Chhattisgarh.
2. To examine the challenges faced by tax professionals under the GST system in India.
3. To assess the impact of understanding and challenges of GST on the overall perception of tax professionals.

HYPOTHESES OF THE STUDY:

- H_{a1}: Tax professionals possess a high level of understanding regarding the GST System in India.
- H_{a2}: Tax professionals encounter various challenges under the GST System in India.
- H_{a3}: The understanding and challenges of the GST system significantly affect the overall perception of tax professionals.

METHODOLOGY:

The study is descriptive and empirical in nature. Using a structured questionnaire consisting of both open-ended and close-ended questions, the data was collected from 120 tax professionals in Madhya Pradesh (Bhopal and Gwalior) and Chhattisgarh (Bilaspur and Raipur). The selection of Madhya Pradesh and Chhattisgarh as study regions was deliberate and strategic. These states represent a mix of urban and rural economic structures with varied industrial presence, providing a balanced perspective on GST implementation. Madhya Pradesh, being one of India's larger states with diverse economic activities ranging from agriculture to manufacturing, offers insights into how GST affects professionals serving different sectors. Chhattisgarh, with its resource-based economy and growing service sector, provides complementary perspectives. Together, these states represent the implementation challenges in developing regions of India that may differ significantly

from metropolitan centers like Delhi or Mumbai, where most previous GST studies have focused. While regional limitations exist, the findings offer valuable insights applicable to states with similar socio-economic profiles and can inform targeted policy interventions for tax professionals in comparable regions.

One-on-one interviews were carried out to collect responses from the respondents. The questionnaire has been divided into four sections. It contains questions related to demographic profiles of the tax professionals, measurement of their understanding, measurement of the challenges they encounter, and their overall perception. Responses are assessed using a five-point Likert scale. Each factor under consideration in the study was evaluated for the internal consistency of data using Cronbach's alpha. The items of each factor have good internal consistency for Cronbach's alpha value greater than 0.70 (Taber, 2018). Subsequently, a one-sample t-test was applied to evaluate the understanding and the challenges faced by tax professionals. The multiple regression analysis was carried out to evaluate the impact of understanding and challenges on the perception of the tax professionals. Understanding and challenges have been considered independent variables, while perception is the dependent variable. The analysis was conducted using MS Excel and SPSS 23.

RESULTS AND DISCUSSIONS:

Of the 120 respondents, 79.2% are males, while the remaining are females. Most (53.3%) of the respondents aged 18-30. Considering their professional qualification, 45% of respondents are Chartered Accountants, while the remaining are CS, CMA, Lawyer, or GST Certified tax practitioners. 40.8% of respondents possess an experience of 1-3 years, while 31.7% have experience of 4-6 years. The remaining have experience above 7 years. 40.8% of respondents typically serve Individuals as their clients, while the remaining

either serve small or large corporations or serve all of them. 52.5% of respondents attend professional development or training sessions related to taxation at their convenience, while 19.2% of respondents attend these sessions every year and 16.7% of respondents attend every month.

Reliability Test:

The study considered three factors: understanding, challenges, and perception. The reliability test was carried out on all three factors to ensure internal consistency and reliability.

Table 1: Test of Reliability

Factors	Cronbach's Alpha	N of Items
Understanding	.932	16
Challenges	.856	14
Perception	.926	19

Source: SPSS Output

Table 1 shows the reliability statistics of the factors considered for the study. With Cronbach's alpha values above 0.7 for all factors (Understanding: 0.932, Challenges: 0.856, Perception: 0.926), the questionnaire demonstrates excellent reliability, indicating that items within each scale

consistently measure their respective constructs. Therefore, we can proceed with further analysis.

H_{a1}: Tax professionals possess a high level of understanding regarding the GST System in India.

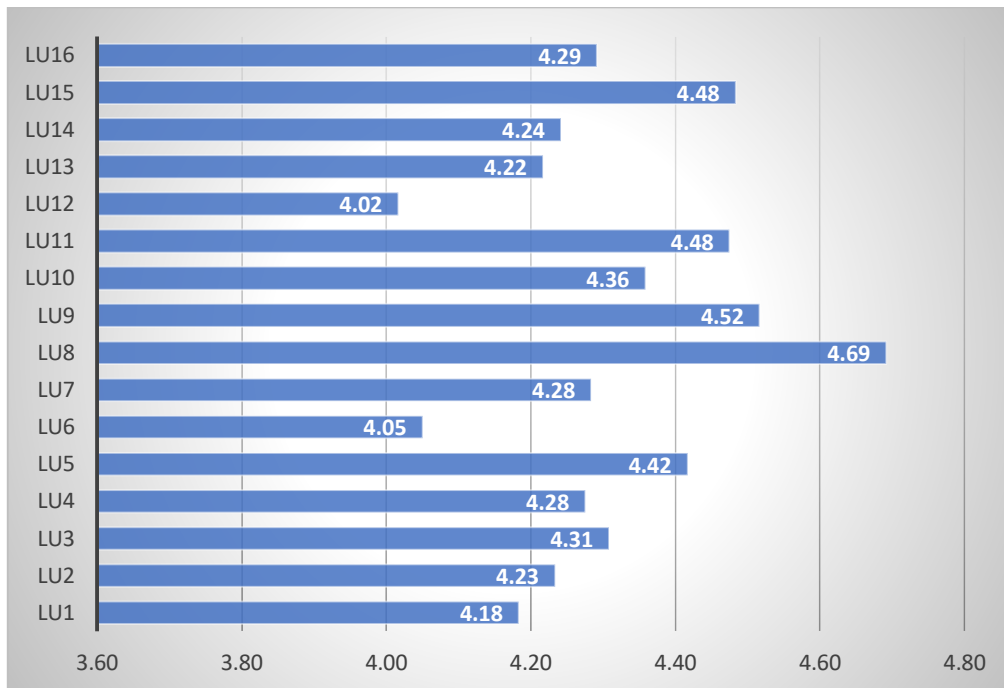
Table 2: Level of Understanding regarding GST

Code	Statements	Mean	t	Sig. (2-tailed)	95% Confidence Interval of the Difference	
					Lower	Upper
LU1	I feel confident in my understanding of the GST laws and regulations in India.	4.1833	2.878	.005	.0572	.3095
LU2	I have a good understanding of the GST filing process and the various forms required for filing returns.	4.2333	3.016	.003	.0801	.3865
LU3	I am aware that all the GST work is done online, and its policy is paperless.	4.3083	3.850	.000	.1498	.4669
LU4	I know that 17 indirect taxes & 23 cess merged in GST except Customs Duty.	4.2750	2.599	.011	.0655	.4845
LU5	I am aware of the different tax rates applicable for various goods and services under the GST regime.	4.4167	5.333	.000	.2620	.5714
LU6	I have a good understanding of the GSTN (GST Network) and its role in the GST compliance process.	4.0500	.521	.604	-.1402	.2402
LU7	I am aware of the penalties and consequences for non-compliance with GST regulations in India.	4.2833	4.220	.000	.1504	.4163
LU8	I am familiar with the process of claiming input tax credit (ITC) under GST.	4.6917	16.338	.000	.6078	.7755
LU9	I am knowledgeable about the reverse charge mechanism (RCM)	4.5167	9.107	.000	.4043	.6290

	under GST and its implications for businesses.					
LU10	I understand the concept of "place of supply" under GST and can advise clients on the applicable tax rate.	4.3583	4.628	.000	.2050	.5116
LU11	I am aware of the GST registration requirements.	4.4750	7.458	.000	.3489	.6011
LU12	I have experience in handling GST litigation matters.	4.0167	.195	.845	-.1523	.1856
LU13	I am aware of the classification of goods and services under GST and their applicable tax rates.	4.2167	2.888	.005	.0681	.3652
LU14	I am familiar with the e-way bill system under GST and its compliance requirements.	4.2417	2.832	.005	.0727	.4106
LU15	I have a good understanding of the concept of "taxable supply" under GST and its implications for businesses.	4.4833	6.158	.000	.3279	.6387
LU16	I know how GST accounting software works.	4.2917	3.373	.001	.1204	.4629

Source: Computed from Primary Data

Fig. 1: Mean Values of Level of Understanding Regarding GST



Source: Primary Data

To determine if tax professionals' understanding of GST is significantly different from a test value of 4, the one-sample t-test was conducted. Thus, the test value of 4 shows an average to a good level of understanding; the higher values indicate strong understanding and vice versa.

The results shown in Table 2 show that tax professionals in Madhya Pradesh and Chhattisgarh have a strong understanding of most aspects of GST since the mean values are above 4. The analysis reveals a particularly strong understanding among tax professionals (as shown in fig. 1) regarding input tax credit (mean=4.69, moderately familiar=30.8%, and extremely familiar=69.20%) and reverse charge mechanism (mean=4.52, percentage=93.30), indicating these are areas

where professionals feel most confident. However, the relatively lower scores for GSTN understanding (mean=4.05, percentage=73.30) and GST litigation experience (mean=4.02, percentage=69.10) suggest potential areas for professional development programs. The statistically significant p-values (<0.05) for 14 out of 16 items confirm that tax professionals generally possess an above-average understanding of most GST components. Therefore, we partially accept the first hypothesis. This implies that while most tax professionals admit they have adequate knowledge about GST, there may be other areas within GST they may need to be trained on or for awareness to be created to cover all GST areas or domains.

H_{a2}: Tax professionals encounter various challenges under the GST System in India.

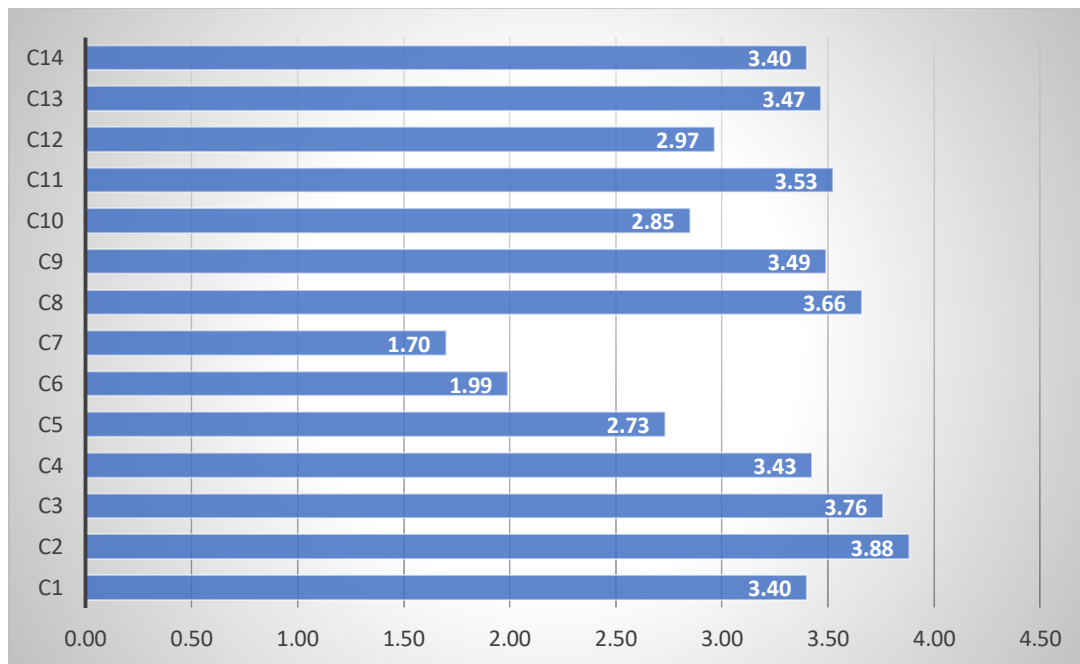
Table 3: Challenges Faced under the GST System

Code	Statements	Mean	t	Sig. (2-tailed)	95% Confidence Interval of the Difference	
					Lower	Upper
C1	Transition from the previous tax system to GST was difficult and inefficient.	3.4000	3.277	.001	.1583	.6417
C2	GST registration process was confusing and difficult to complete.	3.8833	9.958	.000	.7077	1.0590
C3	GST filing process is complex and time-consuming.	3.7583	7.659	.000	.5623	.9544
C4	GST has increased the number of tax disputes and legal cases I have had to deal with.	3.4250	3.711	.000	.1982	.6518
C5	Implementation of GST has led to an increase in my workload.	2.7333	-2.462	.015	-.4811	-.0522
C6	Frequent changes and updates to GST laws and procedures have made it difficult to keep up-to-date.	1.9917	-12.632	.000	-1.1664	-.8503
C7	The types or volumes of queries and issues raised by my clients have become more complicated.	1.7000	-14.601	.000	-1.4763	-1.1237
C8	GST has made it more difficult for me to advise my clients on their tax compliance and planning.	3.6583	5.913	.000	.4379	.8788

C9	GST has led to a decrease in my income and client base.	3.4917	4.480	.000	.2744	.7090
C10	Grey areas in GST law result in non-compliance in some aspects.	2.8500	-1.964	.052	-.3012	.0012
C11	It is a significant risk to our practice if clients incorrectly or underreport GST.	3.5250	9.929	.000	.4203	.6297
C12	Experienced delays or technical issues with the GST portal or software.	2.9667	-.311	.756	-.2454	.1788
C13	No noticeable improvement in the responsiveness or accountability of tax authorities.	3.4667	4.330	.000	.2533	.6801
C14	Post GST, the interaction/ visits to government departments increased.	3.4000	4.423	.000	.2209	.5791

Source: Computed from Primary Data

Fig. 2: Mean Values of Challenges Faced



Source: Primary Data

A one-sample t-test was performed to determine if the challenges faced by tax professionals are significantly different than a neutral test value of 3. Because the Likert scale was reverse ordered (5 = strongly disagree; 1 = strongly agree), lower mean values indicate stronger agreement, and higher mean values indicate disagree.

The results shown in Table 3 and fig. 2 indicate that tax professionals face several challenges under GST, including more complicated client queries (mean=1.70, percentage=80.00), frequent updates (mean=1.99,

percentage=70.80), and increased workload (mean=2.73, percentage=36.60) since the mean values are below 3. However, some aspects, such as the GST registration (mean=3.88, percentage=10.00) and filing process (mean=3.76, percentage=16.7), are not perceived as overly difficult. Since the p-value of some items is above 0.05, therefore, we partially accept the second hypothesis.

H_{a3}: The understanding and challenges of the GST system significantly affect the overall perception of tax professionals.

Table 4: Overall Perception of Tax Professionals regarding GST

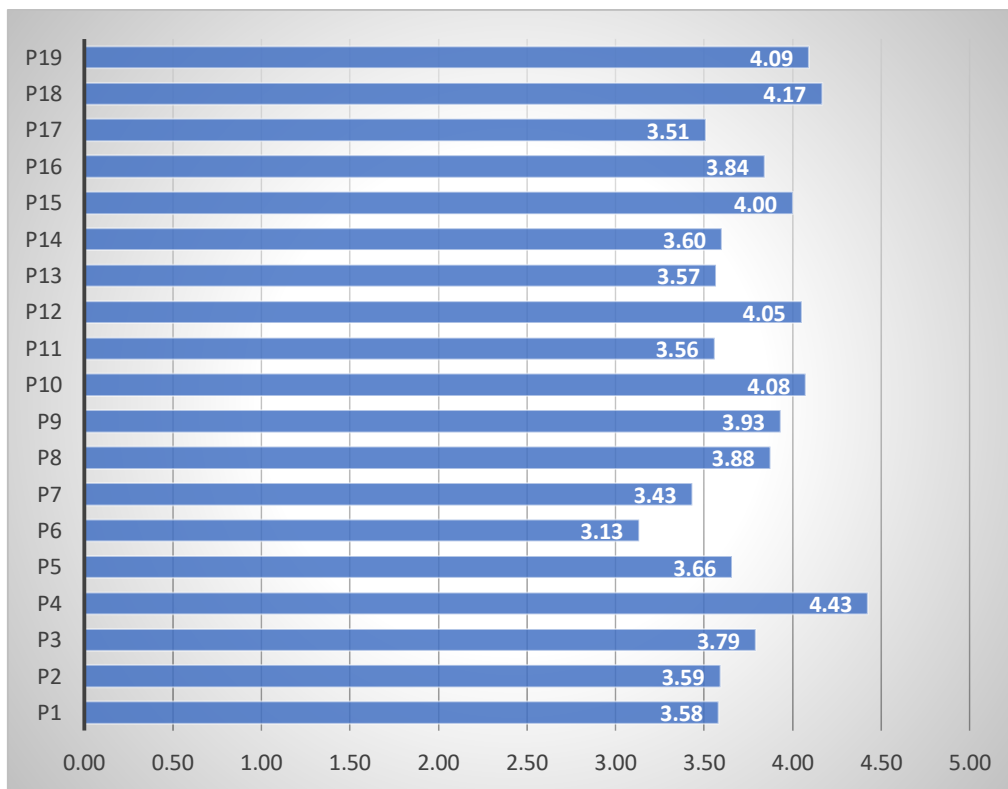
Code	Statements	Mean	t	Sig. (2-tailed)	95% Confidence Interval of the Difference	
					Lower	Upper
P1	Implementation of GST has simplified the tax system in India.	3.5833	6.041	.000	.3921	.7745
P2	GST has reduced tax evasion and increased compliance among taxpayers.	3.5917	6.178	.000	.4020	.7813
P3	GST has brought a uniform tax regime.	3.7917	9.567	.000	.6278	.9555
P4	GST implementation leads to an increase in government revenue.	4.4250	21.745	.000	1.2952	1.5548
P5	GST council is effective in resolving issues and addressing concerns of GST system.	3.6583	7.152	.000	.4761	.8406

P6	GST has reduced the compliance burden on SMEs in India.	3.1333	1.284	.201	-.0722	.3389
P7	GST has improved the ease of doing business in India.	3.4333	4.623	.000	.2477	.6189
P8	GST has helped in promoting the ease of cross-state transactions in India.	3.8750	9.919	.000	.7003	1.0497
P9	GST has reduced the cascading effect of taxes on goods and services.	3.9333	11.415	.000	.7714	1.0952
P10	Technical glitches and other issues related to the GSTN portal and other technology platforms used for GST compliance create challenges and problems.	4.0750	13.089	.000	.9124	1.2376
P11	GST has reduced corruption and improved transparency in the tax system.	3.5583	5.647	.000	.3626	.7541
P12	GST has brought about a cultural change in the way businesses conduct their operations and maintain records in India.	4.0500	18.561	.000	.9380	1.1620
P13	Current GST ITC process and the timeline for receiving ITC are satisfactory.	3.5667	6.045	.000	.3811	.7523
P14	GST system has led to a reduction in the use of cash in transactions in India.	3.6000	7.786	.000	.4474	.7526
P15	GST has led to an increase in voluntary compliance by taxpayers.	4.0000	15.691	.000	.8738	1.1262
P16	GST system has led to a shortage of skilled professionals who can effectively manage GST compliance for businesses.	3.8417	10.058	.000	.6760	1.0074

P17	Overall implementation and execution of the GST system in India is satisfactory.	3.5083	6.266	.000	.3477	.6690
P18	Reforms or changes are necessary to improve the effectiveness and efficiency of the GST system in India.	4.1667	19.586	.000	1.0487	1.2846
P19	I actively support the GST system and believe that it is a step towards creating a more fair and equitable tax system in India.	4.0917	13.752	.000	.9345	1.2489

Source: Computed from Primary Data

Fig. 3: Mean Values of Overall Perception Regarding GST



Source: Primary Data

To determine how significantly the overall perception of tax professionals differs from a neutral test value (3), a one-sample t-test was performed. As shown in Table 4 and fig. 3, the

results indicate that tax professionals have a moderate perception of the GST system in India. They strongly perceive that the GST has led to an increase in government revenue

(mean=4.43, percentage=86.60). They are of the opinion that reforms are necessary to improve the effectiveness of GST in India (mean=4.17, percentage=85.80). However, they say that GST has reduced the cascading effect of taxes, there is a cultural change in the way businesses conduct their operations and

maintain records in India (mean=4.05, percentage=83.40), increased voluntary compliance (mean=4.00, percentage=75.90), and they actively support the GST system as it is a step towards creating a more fair and equitable tax system in India.

Table 5: Impact of Understanding & Challenges on Perception

Variable	Unstandardized Coefficient (B)	Standardized Coefficient (β)	t-value	p-value
Constant	13.986	-	2.750	.007
Understanding of GST	.304	.255	4.178	.000
Challenges faced under the GST System	.787	.661	10.847	.000
Dependent Variable: Perception of Tax Professionals regarding GST				
<ul style="list-style-type: none"> • R-squared (R²): 0.614 • Adjusted R-squared: 0.607 • F-statistic: 93.069 				

Source: Computed from Primary Data

Table 5 shows that the understanding of GST has a moderate positive effect on the perception of tax professionals since the β is .255, while the challenges faced have a stronger positive effect on perception compared to the understanding of GST, with β = 0.661. This implies that a good understanding of GST does have a positive impact on perception, but the challenges they face are the more powerful driver of their perception. The R² value of .614 indicates that 61.4% of the variation in the perception of tax professionals is explained by the two independent variables (understanding

of GST and challenges faced). This shows a strong fit for the model. The adjusted R² value adjusts for the number of predictors in the model. The value of adjusted R² is 60.7%, which is slightly lower than R², which means the model is robust and performs well. The high F value (93.069) shows that the overall regression model is very significant, with a p-value of .000, indicating that the model as a whole explains the perception of tax professionals about GST very well. Therefore, we accept the third hypothesis.

LIMITATIONS:

This study has several limitations that provide opportunities for future research. First, the sample size of 120 tax professionals, while statistically adequate, represents only a small fraction of tax professionals across India. Future studies could employ larger, more diverse samples across multiple states to enhance generalizability. Second, the regional focus on Madhya Pradesh and Chhattisgarh limits the applicability of findings to states with different economic profiles, particularly those with larger metropolitan centers or predominantly service-oriented economies. Comparative studies across diverse states would provide more comprehensive insights into regional variations in GST implementation challenges. Third, the cross-sectional nature of this study captures perceptions at a specific point in time. Given the evolving nature of GST regulations, longitudinal studies tracking changes in understanding and challenges over time would provide valuable insights into adaptation processes. Fourth, the study relies primarily on quantitative measures, which may not fully capture the nuanced experiences of tax professionals. Future research could employ mixed-method approaches incorporating in-depth interviews and case studies to provide a richer contextual understanding. Finally, this study focused broadly on tax professionals without segmenting by specific professional categories (e.g., CAs versus tax practitioners) or client

portfolios. Future research could examine how different professional backgrounds and client specializations influence GST understanding and challenges faced.

CONCLUSION

AND

RECOMMENDATION:

The introduction of GST as a major tax reform was to simplify and unify the country's indirect tax structure (Patwari & Srivastava, 2020), but tax professionals have faced many challenges in implementing GST. The study looks at the understanding and challenges faced by the tax professionals in Madhya Pradesh and Chhattisgarh as regards the GST system in India. The key findings of the study emerge that though most tax professionals may understand the underlying GST laws and its compliance-related processes well, they encounter a lot of challenges. Such challenges include the complexity of the GST filing procedure, frequent amendments in regulations, technical issues with the GST portal, and increased workload. These challenges have a more substantial impact on their perceptions of GST than their understanding, indicating that the difficulties encountered in practice overshadow the benefits of their knowledge.

Mandatory workshops should be organized for taxpayers to help them understand GST and the workload of the tax professionals will, therefore, be reduced significantly. Tax professionals should be given enhanced

training programs to better understand the GST laws. The GSTN portal should be made user-friendly, and technical problems regarding it should be reduced so as to make it more efficient and compliant. The GST portal guidelines and FAQs should become more detailed and accessible in order to break the tax professional reliance on the tax department government employees. More transparency needs to be brought by reducing the grey areas in GST.

RESEARCH IMPLICATIONS:

This study has important economic and policy implications for government and policymakers. The finding that tax professionals struggle most with frequent regulatory amendments has significant implications for GST policy stability. When regulations change frequently, professionals must constantly update their knowledge and adjust client advisory practices, creating administrative inefficiencies. This directly impacts their ability to provide consistent guidance, potentially leading to compliance errors and business uncertainty. As confirmed by our regression analysis, these operational difficulties heavily influence professionals' overall perception of the system. The technological challenges identified highlight a critical infrastructure concern. When professionals experience portal delays or

technical glitches, they face bottlenecks in filing returns, particularly during peak filing periods. This creates professional liability concerns and damages client relationships, especially for smaller practices with limited technological resources. The implementation of a more stable GSTN infrastructure with improved user experience would significantly enhance compliance efficiency. The finding that professionals have a stronger understanding of substantive concepts like input tax credit compared to procedural aspects like litigation handling suggests a knowledge imbalance that impacts comprehensive service delivery. Professional development programs should be redesigned to focus on these procedural knowledge gaps, perhaps through specialized workshops on handling dispute resolution mechanisms, appeals processes, and representation before tax authorities. The regional dynamics uncovered in Madhya Pradesh and Chhattisgarh also reveal how implementation challenges may vary based on local economic structures and internet connectivity issues. Tax professionals in areas with less developed digital infrastructure face disproportionate challenges in meeting compliance deadlines, suggesting the need for region-specific support systems rather than one-size-fits-all approaches to GST implementation.

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