



# SMOOTHER OR BUMPIER RIDE? A STUDY ON TAXPAYER EXPERIENCES WITH COST OF SERVICE AFTER THE GST ROLLOUT

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## ABSTRACT

This study explores taxpayers' perceptions of the costs of service within the logistics industry after the implementation of Goods and Services Tax (GST). The study showed a significant difference in taxpayers' perceptions of service costs across geographical locations and annual turnover. The researchers employed a descriptive research design to examine taxpayers' perceptions of service costs post-GST implementation. Convenient random sampling was utilized to ensure a representative sample across various demographic segments. Quantitative data was collected and analyzed using statistical techniques, notably ANOVA, with SPSS software facilitating efficient analysis. While rural areas tend to perceive an increase in service costs, urban areas generally report a reduction. Factors contributing to changes in service costs were analyzed, with increased compliance costs identified as a significant driver of elevated expenses. Conversely, simplifying the input tax credit process effectively reduced service costs. The study aims to offer valuable insights into the impact of GST on the logistics sector by examining taxpayers' perceptions of service costs.

**KEYWORDS:** Goods and Services tax, taxpayer perception, cost of services, logistics industry.

## INTRODUCTION

Logistic industries are the backbone of global trade and commerce, encompassing many activities involved in moving, storing, and managing goods and materials from one location to another. These industries play a vital role in ensuring the smooth functioning of supply chains across various sectors, including manufacturing, retail, e-commerce, healthcare, and more (Gani, 2017).

The introduction of Goods and Services Tax (GST) has significantly impacted India's logistics industry, impacting various aspects of taxation, cost structures, and compliance. Under GST, all logistics services are subject to taxation, covering a wide range of activities such as transportation of goods, warehousing, courier services, and packing/unpacking services. The tax rates applicable to the logistics and shipping sector have been revised under GST, with notable increases observed in import ocean freight and handling services. GST has introduced specific tax rates and conditions for various transportation services, including rail, road, vessel, and multimodal transport (Alam, 2021). GST aims to streamline taxation and promote efficiency. However, exemptions are available to the transportation industry for specific goods and modes of transport, providing some relief amidst the evolving regulatory landscape.

The introduction of GST has significantly decreased transportation time within the logistics industry, representing one of its notable benefits. Previously, trucks would spend approximately 20% of their journey time at inter-state check posts. However, after GST implementation, the time required for compliance at these checkpoints has reduced, resulting in shorter transportation periods. This reduction not only enhances logistical efficiency but also carries broader implications. By reducing transportation time, expenses related to delivery are decreased, possibly resulting in lower prices for goods. Consequently, the overall impact of reduced transportation time under GST



extends to cost savings throughout the supply chain and, ultimately, benefits consumers (Fernando & Chukai, 2018).

The implementation of GST has ushered in a seamless supply of goods by amalgamating various taxes like VAT, Octroi, CST, and others into a single tax regime. This consolidation simplifies the taxation process for businesses engaged in the supply chain, ensuring smoother operations and transactions. Additionally, the introduction of e-way bills post-GST further enhances the ease of supply by providing a digital mechanism for tracking the movement of goods. These measures collectively contribute to a more efficient and hassle-free distribution network, benefiting businesses and consumers (Park *et al.*, 2020).

The transition to a unified tax structure and comprehensive digitization has significantly minimized paperwork in the logistics sector. Previously, many documents accompanied transport vehicles under the pre-GST tax system, leading to cumbersome paperwork requirements. However, this burden has been substantially alleviated with the implementation of GST. Most documentation needs are now met through a single document, namely the e-way bill. This streamlined approach reduces administrative burdens and enhances efficiency and transparency in logistics operations, fostering a more seamless and agile business environment.

Previously, under the erstwhile tax regime, businesses were compelled to maintain separate warehouses in each operational state due to the complex tax structure. However, with the advent of GST, this necessity has been eliminated. Post-GST, there is no longer a need for multiple warehouses across states, as the unified tax framework removes the distinction between tax regimes in different regions. Consequently, businesses can streamline their inventory management processes more effectively, benefiting from reduced operational complexities and enhanced efficiency in their logistics operations (Shrivastava, 2011).

Implementing the e-Way Bill system within the simplified GST tax structure framework has brought about a significant transformation in the logistics landscape during the GST era. This system digitizes the documentation process, replacing traditional paperwork with electronic records. Moreover, mandating e-Way Bills for interstate movement of goods ensures better tracking and compliance. Consequently, logistics operations are streamlined, administrative tasks are reduced, and supply chains become more efficient. This integration of technology and regulatory measures enhances the effectiveness and reliability of logistics processes in the GST regime.

During her presentation of the Union Budget 2020-21 in the Lok Sabha, Finance Minister Nirmala Sitharaman underscored the benefits of the GST. She emphasized how GST has ushered in efficiency improvements within the transport and logistics industry, effectively eradicating the Inspector Raj phenomenon. Additionally, Sitharaman highlighted the positive impact of GST on Micro, Small, and Medium Enterprises (MSMEs), stating that they have experienced tangible benefits. "GST has resulted in efficiency gains in the transport and logistics sector. Inspector Raj has vanished. It has benefitted MSME. Consumers have an annual benefit of Rs 1 lakh crore by GST," Sitharaman said while presenting the Union Budget 2020-21 in the Lok Sabha.

While the implementation of GST in the logistics sector has ushered in positive changes, it has also brought about negative impacts akin to the two sides of a coin. One such adverse effect is the persistent rise in fuel prices post-GST. Fuel, a vital logistics resource, faces increased costs, albeit fuel tax falls outside GST's purview (Rahman *et al.*, 2023). Additionally, the logistics sector, historically unorganized, needs help adapting to GST's new laws and procedures, escalating compliance costs. This adjustment period underscores the sector's struggle to transition, highlighting the complexities and challenges associated with GST implementation in the logistics industry (Tyagi *et al.*, 2019). This study aims to delve into taxpayers' perceptions in the service sector, focusing specifically on the changes in costs within the logistics industry post-GST implementation. By analyzing these perceptions, this research contributes to a deeper understanding of the GST's impact on service sector costs and the overall economic landscape.

## LITERATURE REVIEW

1. Nigam (2023), in his study, underscores India's GST complexities compared to global VAT systems due to high and varied tax rates. It advocates for uniform rates, transparent regulations, and robust administration. Challenges include refund hurdles for exporters, exacerbated by mismatched invoice dates. Suggestions involve easing invoice date requirements and exempting internal transactions from GST. Respondents call for government transparency to prevent anti-profiteering law abuse, proposing illustrative guidelines. Despite increased administrative tasks, GST led to job growth, particularly in accounting and operations. However, businesses faced profit margin pressures and shipping delays due to the e-way bill system. The paper predicts a shift towards a logistics-driven economy in India, surpassing manufacturing.



2. Nandgopal & Vijay (2023) evaluate the impact of the GST on India's logistics industry, emphasizing its potential to drive technological advancements, enhance supply chain efficiency, and foster industry growth. It underscores the complexities of GST compared to global VAT systems, advocating for uniform rates and transparent regulations. Despite challenges like refund hurdles and profit margin pressures, GST encourages technological adoption and job growth. The paper predicts a shift towards a logistics-driven economy, highlighting the need for understanding GST's influence on this vital sector and its transformative role in promoting efficiency and prosperity.
3. Nayyar & Singh (2018), in their study, comprehensively analyze the GST concept, its operational framework, and a comparative study of GST rates across global economies. The impact of GST spans across all sectors of the Indian economy, affecting manufacturing, services, telecom, automobiles, and small and medium-sized enterprises (SMEs). It is projected to streamline tax collections and foster economic growth by breaking down barriers between the central and state governments. Despite its anticipated benefits, the GST implementation presents various challenges, as highlighted in the paper. These challenges underscore the need for further analytical research to ensure the successful integration of GST into India's tax landscape and to capitalize on its potential to revolutionize the nation's taxation system.
4. Jothi Francina *et al.* (2017) focuses on the multifaceted impact of GST implementation on the logistics industry. Analyzing cost dynamics sheds light on how GST has influenced the cost structure within the logistics sector. The study explores whether the tax reform led to cost savings or increased financial burden for logistics providers. Additionally, it assesses taxpayers' perceptions, examining whether GST streamlined tax processes and reduced compliance burdens. The research also reveals insights into how logistics companies adapted to the new tax regime, including strategies like technology adoption and collaboration. Policymakers can use these findings to fine-tune GST provisions related to logistics.
5. Senthilnathan (2017) focuses on the logistics and transportation sector, which is integral to India's economy and is poised for transformation with the implementation of GST. This study examines GST's impact on logistics, highlighting benefits like reduced tax cascading and streamlined operations. Challenges include integrating stakeholders through robust ICT networks. Despite imperfections, GST promises accelerated economic growth and benefits for consumers and industry players.

## STATEMENT OF PROBLEM

Despite the extensive literature on GST's impact on India's logistics sector, Studies focus on broad implications, neglecting detailed analysis of taxpayers' views on service cost influences, including tax rates, input tax credits, compliance complexity, competition, and regulations. This gap necessitates an exploration of taxpayers' perceptions to grasp GST's effects on service costs. Bridging this divide offers insights crucial for policymakers and businesses in crafting effective strategies post-GST, aligning with taxpayers' needs and enhancing the industry's overall resilience and competitiveness.

## SIGNIFICANCE OF STUDY

Understanding taxpayers' perceptions of service cost changes post-GST holds significant implications for policymakers, businesses, and the logistics industry. By bridging this gap, the study contributes to informed decision-making in policy formulation and business strategies. Insights into taxpayers' views on tax rates, input tax credits, compliance complexity, competition, and regulations enable the design of targeted interventions to address concerns and optimize benefits. Ultimately, the study's findings facilitate the development of a more efficient and responsive post-GST environment, driving economic prosperity and enhancing stakeholders' welfare.

## OBJECTIVES OF STUDY

1. To understand the role of Goods and services tax within the logistics industry.
2. To analyze taxpayers' perceptions regarding the cost of services in location and annual turnover.
3. To identify the factors driving taxpayers' perceptions of the cost of services, including tax rates, input tax credit, compliance complexity, and technology drives.

## HYPOTHESES

1. H<sub>01</sub>: Taxpayers' perception of service costs is not influenced by the location of their business (urban, rural, semi-urban).
2. H<sub>02</sub>: Annual turnover does not influence taxpayers' perception of service costs.

## RESEARCH METHODOLOGY

The researchers employed a descriptive research design to investigate taxpayers' perceptions of service costs post-GST implementation. Convenient random sampling was utilized to ensure a representative sample across various demographic segments. Quantitative data was collected and analyzed using statistical techniques, notably



ANOVA, with SPSS software facilitating efficient analysis. Findings were presented comprehensively through tables and percentages, illustrating the demographic distribution of business entities and their perceptions. The study aims to offer valuable insights into the impact of GST on the logistics sector by examining taxpayers' perceptions of service costs.

## FINDINGS

The dataset, encompassing 133 responses, offers insights into taxpayers' perceptions concerning GST reforms. The respondents from urban areas underscore a robust urban representation within the study. Furthermore, the participation of many small-scale business entities suggests a diverse representation across various business sizes. This diverse representation implies that the findings from the dataset likely encapsulate a broad spectrum of perspectives and experiences, enriching the understanding of how GST reforms are perceived and experienced across different segments of the taxpayer population.

Moreover, the absence of missing values during data entry into the Statistical Package for the Social Sciences (SPSS) underscores the dataset's completeness and accuracy.

### Section 1: Cost of service increased

**Table 1**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.958	5

Source: Output from analysis using SPSS

The item statistics from 133 respondents highlight perceptions of factors influencing increased service costs post-GST. The high Cronbach's Alpha coefficient (.958) indicates strong internal consistency among the items measured, boosting the reliability of the findings.

### Section 2: Cost of Service reduced

**Table 2**

Reliability Statistics	
Cronbach's Alpha	N of Items
.930	5

Source: Output from analysis using SPSS

In this section, a Cronbach's Alpha of 0.930 suggests a high level of reliability among the five items included in the analysis. In assessing factors influencing reduced service costs post-GST, item-total statistics reveal strong correlations between each factor and the overall scale. In determining factors influencing reduced service costs post-GST, item-total statistics reveal strong correlations between each factor and the overall scale.

**Table 3: Demographic View of Business Entities by Location and Annual Turnover**

Particular (Location & Annual Turnover Slab)	Number of Business Entities
1) Rural	38
a) 0 – 2 Crores	16
b) 2 Crores – 5 Crores	12
c) 5 Crores – 50 Crores	8
d) 50 Crores & Above	2
2) Semi-Urban	23
a) 0 – 2 Crores	16
b) 2 Crores – 5 Crores	4
c) 5 Crores – 50 Crores	3
3) Urban	72
a) 0 – 2 Crores	40
b) 2 Crores – 5 Crores	18
c) 5 Crores – 50 Crores	8
d) 50 Crores & Above	6
<b>Grand Total</b>	<b>133</b>

Source: Primary Data

The table comprehensively summarizes business entities categorized by location and annual turnover slabs. Rural regions predominantly host businesses within the 0 – 2 Crores turnover range, with diminishing numbers as turnover increases. Semi-urban areas mirror this trend, while Urban locales boast the highest business presence,



particularly within the 0 – 2 Crores segment. Across all regions, most businesses operate within lower turnover slabs, indicating a prevalence of small to medium-sized enterprises. This data highlights the economic dynamics of different regions, with urban areas being hubs of business activity and rural areas showing fewer businesses overall. Such insights could guide targeted strategies for economic development and resource allocation tailored to the specific needs of each region.

**Table 4: Demographic View of Business Entities by Location & Investment**

Particular (Location & Investment Slab)	Number of Business Entities
1) Rural	38
a) 0 – 1 Crore	16
b) 1 Crore to 10 Crores	18
c) 10 Crores to 20 Crores	3
d) 20 Crores and above	1
2) Semi-Urban	23
a) 0 – 1 Crore	18
b) 1 Crore to 10 Crores	4
c) 10 Crores to 20 Crores	1
3) Urban	72
a) 0 – 1 Crore	40
b) 1 Crore to 10 Crores	20
c) 10 Crores to 20 Crores	6
d) 20 Crores and above	6
<b>Grand Total</b>	<b>133</b>

Source: Primary Data

In the above table, data offers valuable insights into the demographic distribution of business entities across different geographical locations and investment slabs. The economic landscape of other regions, with urban areas showcasing a higher concentration of businesses. The data portrays urban areas as diverse economic hubs with a mix of smaller, medium, and larger enterprises contributing to the overall economic activity. In contrast, rural and semi-urban regions exhibit varying degrees of economic development, with smaller enterprises dominating the landscape.

**Table 5: ANOVA Test**

Location & Perception of Business Entity					
	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	7.349	2	3.674	6.510	.002
Within Groups	96.513	171	.564		
Total	103.862	173			

Source: Output from analysis using SPSS

The ANOVA results indicate a statistically significant difference in taxpayers' perception of service costs across different locations ( $F = 6.510$ ,  $p < 0.002$ ). Therefore, we reject the null hypothesis in favor of the alternative hypothesis. The area appears to play a role in shaping how taxpayers perceive service costs.

**Table 6: Location-based perception of taxpayer**

Particular (Location & Perception of the taxpayer)	Number of Business Entity
1) Rural	38
a) Cost of service increased	26
b) Cost of service is the same as before GST implementation	4
c) Cost of service reduced	8
2) Semi-Urban	23
a) Cost of service increased	5
b) Cost of service is the same as before GST implementation	7
c) Cost of service reduced	11
3) Urban	72
a) Cost of service increased	17
b) Cost of service is the same as before GST implementation	5
c) Cost of service reduced	50
<b>Grand Total</b>	<b>133</b>

Source: Primary Data

The above table shows data regarding business entities' perception of the impact of GST implementation on the cost of services; a clear pattern emerges across rural, semi-urban, and urban locations. Rural areas predominantly perceive an increase in service costs post-GST, while semi-urban areas exhibit a more balanced perception, with both increases and reductions reported. On the other hand, urban areas largely perceive a decrease in service costs, signaling a positive impact of GST implementation on the urban business environment. This data underscores businesses' varied experiences and perceptions across different geographical settings in response to GST reforms.

**Table 7: ANOVA Test**

Annual Turnover & Perception of Business Entity					
	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	12.922	3	4.307	8.052	.000
Within Groups	90.940	170	.535		
Total	103.862	173			

Source: Output from analysis using SPSS

The ANOVA results indicate a statistically significant difference in taxpayers' perception of service costs across different annual turnover categories ( $F = 8.052, p < 0.001$ ). Therefore, we reject the null hypothesis in favor of the alternative hypothesis.

**Table 8: Annual turnover based perception of taxpayer**

Particular (Annual Turnover & Perception of Taxpayer)	Number of Business Entity
1) 0 – 2 Crores	72
a) Cost of service increased	21
b) Cost of service is the same as before GST implementation	7
c) Cost of service reduced	44
2) 2 Crores – 5 Crores	34
a) Cost of service increased	18
b) Cost of service is the same as before GST implementation	3
c) Cost of service reduced	13
3) 5 Crores – 50 Crores	19
a) Cost of service increased	8
b) Cost of service is the same as before GST implementation	3
c) Cost of service reduced	8
4) 50 Crores & Above	8
a) Cost of service increased	1
b) Cost of service is the same as before GST implementation	3
c) Cost of service reduced	4
<b>Grand Total</b>	<b>133</b>

Source: Primary Data

The above table shows data regarding the perception of business entities regarding the impact of GST implementation on the cost of services across different annual turnover brackets, which provides valuable insights into the varied experiences of businesses. The perception of business entities on the impact of GST varies across annual turnover brackets. Smaller enterprises generally perceive cost reductions, while medium and larger enterprises exhibit diverse experiences. Despite challenges, GST induces positive changes in service costs, reflecting the complexity of its impact on businesses of different scales.

**Table 9: Factors of cost of service increased**

Cost of service increased	Change in the tax rate (15% to 18%)	Inability to claim input tax credit	Increased compliance costs	Upgrading IT Systems	Training Employees
Agree	21	26	27	28	24
Disagree	4	5	6	4	3
Neutral	13	9	5	9	13
Strongly Agree	9	4	8	5	8
Strongly Disagree	1	4	2	2	0
Total	48	48	48	48	48

Source: Primary Data



The table above shows responses regarding factors contributing to increased service costs. Among these factors, "Increased compliance costs" emerges as having the most pronounced impact on elevated service expenses. Conversely, "Training Employees" appears to have the least effect on increased service costs compared to other factors delineated.

**Table 10: Factors of cost of services reduced**

Cost of service reduced	Ease the process of input tax credit	Simplified tax system	Technology-driven tax system	Reduced compliance costs	Input tax claim of Capital goods
Agree	29	36	28	25	28
Disagree	14	2	9	13	14
Neutral	8	16	13	21	17
Strongly Agree	10	11	14	6	6
Strongly Disagree	8	4	5	4	4
Total	69	69	69	69	69

Source: Primary Data

Among the factors considered, the data suggests that the most influential factor contributing to reduced service costs post-GST implementation is "Ease the process of input tax credit." There is a significant consensus on the positive impact of simplifying the input tax credit process in reducing service expenses. Conversely, the factor that appears to be less effective in reducing service costs is the "Technology-driven tax system."

## ANALYSIS OF DATA

Urban regions show a higher business presence overall. Urban areas emerge as diverse economic hubs, comprising smaller, medium, and larger enterprises. Significant differences in taxpayer perceptions of service costs across locations are noted. Urban areas generally perceive reduced service costs post-GST, while rural regions exhibit varied perceptions. The perception of GST's impact on service costs varies across different locations. Urban areas perceive more cost reductions compared to rural regions. Significant differences in taxpayer perceptions of service costs across annual turnover categories are observed. Smaller enterprises generally perceive cost reductions post-GST.

The perception of GST's impact on service costs varies across annual turnover brackets, indicating diverse experiences among businesses. Increased compliance costs are the most significant factor contributing to elevated service expenses post-GST. Training employees has the most negligible impact. Simplifying the input tax credit process is highlighted as the most influential factor in reducing service costs post-GST. Technology-driven tax systems appear less effective in lowering costs.

## CONCLUSION

This study delved into taxpayers' perceptions of service costs within the logistics industry post-GST implementation. Several key findings emerged through thoroughly examining demographic data, ANOVA tests, and analysis of respondents' perceptions.

The study identified a significant difference in taxpayers' perceptions of service costs across different geographical locations and annual turnover categories. While rural areas tended to perceive increased service costs, urban areas generally reported a reduction.

Factors contributing to changes in service costs were analyzed, with increased compliance costs emerging as a significant driver of elevated expenses. Conversely, simplifying the input tax credit process was identified as an effective measure in reducing service costs.

## LIMITATIONS

1. Limited Scope: By concentrating only on how taxpayers view changes in service costs after GST, the study needs to include broader effects on the logistics sector, such as operational effectiveness and market competitiveness.
2. Reliability and Validity: Although the data shows high reliability, there is a risk of response bias and measurement errors affecting the accuracy of self-reported information, potentially compromising the validity of the findings.



3. External Factors: External influences like macroeconomic shifts may independently affect service costs, irrespective of GST changes, potentially confounding the study's conclusions.

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