

Public Opinion on Impact of Gst in Granite and Marbles



A.S. Afrine banu., M. Dhinesh

ABSTRACT: *The Indian Government's yearning "One country one Tax" System, GST (Goods and Service access) is forced on each kind of Business. There are different GST rates of Building development material like Granite and Marble. GST rates on Marble and rock stone is forced utilizing the HSN Code. "Orchestrated System of Nomenclature" or basically HSN is a multipurpose item terminology composed by "world traditions association"(Ajay Kumar and Kumar 2017). Our Government utilized HSN code in GST invoicing to meet the tuning of Indian standard with universal Standard. The rock and marble industry is exceptionally divided and disorderly. It has high fares for crude and in addition handled squares. Stone records for about Rs. 13,000 crores of fares and local possibly around the equivalent however some part isn't accounted. This is amassed in Karnataka, Andhra, Orissa and so forth. Marble industry is to a great extent gathered in Rajasthan and Gujarat. India is the biggest maker of normal stone on the planet however China has the most elevated fares, in excess of 2 times the estimation of Indian fares. The (Cushing 1993)esteem included items in this industry duplicate the esteem which is gradually getting in India. As of now strolling a tightrope, the little scale stone area is probably going to confront amazingly, one more tempest with presentation of Goods and Service Tax from on July 1, 2017. Despite the fact that it is touted as an improved duty framework, the GST could spell fate for the stone business spread crosswise over Karimnagar, Warangal and Khammam. With rock tiles going under the higher section GST rate structure, the industry will confront unstable interest in the universal market. Aside from the business and the vast workforce relied upon it, the customers will likewise need to confront its progressively outstretching influence.*

KEYWORDS: *Good and service tax, Government, Estimation, Business, Nomenclature.*

I. INTRODUCTION

The stone and marble industry is very divided and disorderly. It has high fares for crude and handled squares.(Azhar and ramesh Ramesh 2017) Rock represents about Rs. 13,000 crores of fares and household possibly around the equivalent however some part isn't accounted. This is amassed in Karnataka, Andhra, Orissa and so on. Marble industry is to a great extent packed in Rajasthan and Gujrat. (Pitcher 1993)

India is the biggest maker of regular stone on the planet however China has the most noteworthy fares, in excess of 2 times the estimation of Indian fares.(Nisa 2017) The esteem included items in this industry increase the esteem which is gradually grabbing in India.

Experts have enlisted the benefits of GST as under:

- It would present two-layered One-Country-One-Tax administration. (Cheng 2004)
- It would subsume all circuitous assessments at the middle and the state level.
- It would not just extend the expense administration by covering products and enterprises yet in addition make it straightforward.(Tyowua, n.d.)
- It would free the assembling division from falling impact of expenses, in this way by enhance the cost-intensity of products and ventures. (Baer, Sabbioni, and Sors 2013)
- It would cut down the costs of products and ventures and along these lines by, increment utilization.(Bindal and Gupta 2018)
- It would make business-accommodating condition, in this way by increment charge GDP proportion. (Grossman 1980)
- It would improve the simplicity of working together in India.(Sutcliffe 2018)

Back to Lower 18 Percent GST, Marble Industry:

After the decrease of GST rates on marble stones and tiles, the costs of stones have declined and there is an ascent in the offer of both marble stones and tiles(P and Srinivasan 2018). Those dealers who were confronting downturn since the usage of July are expecting great outcomes now.(Deo 2017) Since the cost of tiles likewise declined alongside marble stones, the industry is expecting a decent interest sooner rather than later because of the expansion in the assembling.Since first July 2017, when new roundabout expense framework was actualized all through the nation, concrete, marble stones and tiles were set in the class of 28 percent under GST(Gardner and Nelson 1991). Because of 28 percent charge on marble alongside tiles, Merchants of Marble in Rajasthan had experienced strike nearly for multi month.(Asgharizadeh et al. 2011) Indeed, even from that point onward, no measure was taken by the legislature because of which the offer of the marbles got unfavorably influenced. Since no suitable move was made by the administration the brokers needed to pull back the strike with no choice. The decrease in the offer of marble and tiles from fifth July to November constrained the brokers to request changes in piece rates under GST. (Lichtfouse, Schwarzbauer, and Robert 2015) In the GST Council Meeting which was held in November,

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the chunk rate was decreased from 28 percent to 18 percent specifically (Cushing 1993). Because of the decrease in GST rates, the costs of marble stone and tiles have lessened from 5 to 10 rupees for each feet. Because of high costs and GST, clients who were not acquiring the marble stone prior, have presently changed their choice.

The greatest drop could be found in the costs of white marble stone which have diminished from Rs 55 to 45 rupees for each feet. (Paramashivaiah and Chakraborty 2017) Furthermore, rock costs additionally tumbled around Rs 70 for every feet. At present, marble is offering at Rs 40 for each feet and the costs of tiles were likewise lessened. after the decrease of GST rates on the marble stone, a few merchants have gotten an indication of alleviation and the interest for marble have begun expanding (Fassina 2000). A few assortments of marble have declined from Rs 5 to Rs 10 for each feet, it is foreseen that the interest for marble stone may increment sooner rather than later. (Kooyman 2000). The aim of the study is the implementation of GST on marbles and granite affects middle class people and what is the rate of GST for granite and marbles (Kanungo, Rowley, and Banerjee 2018).

OBJECTIVE OF THE STUDY:

- To analyse Goods and service tax.
- To study about tax on Marbles and granite.
- To analyse the tax on Marbles and granite products.
- To study about the impact of GST.
- To study about the advantages and disadvantages of GST.

II. REVIEW OF LITERATURE

C. Arunakumari, C.Y. Naga Jyothi “ Impact of GST in India and comparisons with other countries (SSRG-IJEEE) Vol.4 issue 8 August 2017: GST is expected to incorporate all the taxes into one tax with consistent ITC and charged on the two goods and services. In this manner the tax is relied upon to lessen the idea of 'tax on tax', increment the total national output of the economy and diminish costs. An examination of what the effect of GST (Goods and Services Tax) will be on Indian Tax Scenario. Then the need emerged for the adjustment in tax structure from customary to GST Model.

Subodh Kumawat, “ Different explained: GST in India vs GST in other Countries” blog.sginfotech.com October 2: The originators of the Goods and Service Tax believe that the implementation of this act would make the tax procedure more transparent, fair and efficient. It will help in creating a single national market by merging several Central and State taxes under a one single tax procedure. No doubt, the implementation of GST will take time, but it is likely to create more employment opportunities and economic inclusion.

Haaiderkhan S Pathen, “ A Compaartive study of GST in India and other countries” vol 4 issue 4 oct-Dec 2017.: In various nations, GST tax was presented at a lower rate than prior tax rate. Regardless of that, the GST pushed up swelling for one year in all the five nations in our examination (Australia, Canada, Japan, Malaysia and Singapore), after which expansion directed. In a few nations,

the passthrough of higher tax costs by firms happened with a slack, as firms set aside opportunity to completely evaluate the cost ramifications of the new tax structure

Saurabh Gupta “ Goods and Service Tax: An International Comparative analysis” vol. 7 issue 5 (IJREM) may 2017: The Goods and Services Tax Law goes for streamlining the aberrant taxation administration. As said above, GST incorporate all aberrant taxes exacted on goods and service, including State and Central level taxes.

Neeraj Bhagat & Co. (Edn.2, Sep 15, 2016) Goods and Services Tax A benchmark transformation from present tax regime to the unified tax framework: The much-anticipated GST presently turns into a law with President's consent (on eighth September, 2016) after in excess of 16 States (BJP-ruled Assam being the first) confirmed it as of late.

C A Pritam Maahure, Goods and Service Tax in India, 3rd Edn. E-book 30/11/2016: One major separation between GST in India and GST in different nations is that, in India two sorts of GST is charged - subsequently called as dual GST. Clarifying the effect of GST, investigators at Care Ratings referred to few reasons. Right off the bat the effect of GST on value levels is hard to determine as there are different factors other than tax rates that drive value levels.

Manikaa Sehrawal, “GST in India: A key tax reform” IJRG Vol.32 issue 2 dec 2015.: Primary issue in GST is tax avoidance emerging out of private ventures not enlisting, under-revealing of genuine deals by brokers; merchants gathering tax however not dispatching to the legislature; and dealers making false claims for discounts.

D. Amutha, “ Economic Consequences of GST in India, SSRN 08/01/2018: Setting off to the far shores, in Australia, the GST is a government tax, which is gathered by the incomparable specialist and along these lines separated further among the states with no contention emerging through the procedure.

Sankar R “ GST impact and implications on various industries in Indian economy, JIBC, August 2017, vol.22, no.2: Presently looking to Canada model of GST, the nation administers the taxation administration under 3 plans, i.e. Government GST, Joint elected and separate elected. Government tax is for the most part acknowledged tax framework while joint elected is kept running based on synchronized conduct of the economy

III. METHODOLOGY

This paper is depends on primary data and secondary data. The primary data for the present study is collected using sampling technique. Convenience sampling is used to collect the primary information from the respondents. It is based on random sampling and a random of 1517 samples selected from the study. The primary data which has been analysed using Frequencies and Chi square test. The secondary data is collected from books, journals, articles and resources. This research paper is analytical and descriptive in nature. The findings was based on independent variable and dependent variable that is independent variables are age,

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gender ,education qualification , occupation and dependent variables are do you think that the implementation of GST on marbles and granite affects middle class people and what is the rate of GST for granite and marbles.

HYPOTHESIS :

Null hypothesis:

Implementing GST cause impacts on people.

Alternative hypothesis:

Implementing GST doesn't cause any impact on people.

IV. ANALYSIS AND DISCUSSION RESULTS

Frequency table of Data collection:

Table: 1

N	Age	Gender	Qualification	Occupation
valid	1517	1517	1517	1517
missing	0	0	0	0

Source: Primary data.

Figure: 1 - Classification of Age range:

Table: 2

Valid	Frequency	percent	valid percent	cumulative percent
15-30	879	57.9	57.9	57.9
31-50	533	35.1	35.1	93.1
50 and above	105	6.9	6.9	100.0
Total	1517	100.0	100.0	

Source: Primary data.

Interpretation:

From the above table **figure 1** , In this research out of responses majority of the respondents were belong to age **15 - 30** and percent is **57.9**. And second majority respondents were belong to **31 - 50** which has percent of **35.1**. And third majority respondent were belong to **50 above** which has percent of **6.9**.

Figure: 2 – Classification of Gender:

Table: 3

Valid	Frequency	percent	valid percent	cumulative percent
Male	898	59.2	59.2	59.2
Female	619	40.8	40.8	100.0
Total	1517	100.0	100.0	

Source: Primary data.

Interpretation:

From the above table **figure 2**, In this research out of responses majority of the respondents were belong to gender male and percent is **59.2**. And second majority respondents were belong to gender female which has percent of **40.8**.

Figure 3: Classification of Qualification:



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Table: 4

Valid	Frequency	percent	valid percent	cumulative percent
High school	453	29.9	29.9	29.9
Graduate	902	59.5	59.5	89.3
I'll E-Trade	162	10.7	10.7	100.0
Total	1517	100.0	100.0	

Source: Primary data.

Interpretation:

From the above table **figure 3**, In this research out of responses majority of the respondents were belong to **Graduate** and percent is **59.5** And second majority respondents were belong to **High school** which has percent of **29.9**. And the third majority respondent was belonging to **I'11 E-Trade** which has percent of **10.7**.

Figure 4: Classification of Occupation:

Table: 5

Valid	Frequency	percent	valid percent	cumulative percent
Agriculturist	119	7.8	7.8	7.8
Govt Employee	183	12.1	12.1	19.9
private Employee	297	19.6	19.6	39.5
Business	220	14.5	14.5	54.0
Student	494	32.6	32.6	86.6
Homemaker	115	7.6	7.6	94.1
Others	89	5.9	5.9	100.0
Total	1517	100.0	100.0	

Source: Primary data.

Interpretation:

From the above table **figure 4**, In this research out of responses majority of the respondents were belong to **Student** and percent is **32.6** And second majority respondents were belong to **Private employee** which has percent of **19.6** And the third majority respondent were belong to **Business** which has percent of **14.5**. And the fourth majority respondent were belong to **Govt Employee** which has percent of **12.1** And the fourth majority respondent were belong to **Agriculturist** which has percent of **7.8** And the fifth majority respondent were belong to **Home maker** which has percent of **7.6** And the sixth majority respondent were belong to **Others** which has percent of **5.9**



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Figure 5: Crosstab report for Survey question

Table: 6							
		What is the rate of GST for Granite Marbles?					Total
		0%	5%	12%	18%	28%	
Age range	15-30	60	269	362	156	32	879
	31-50	41	149	207	108	28	533
	50 and above	8	17	63	9	8	105
Total		109	435	632	273	68	1517

Source: Primary data.

Figure 6: Chi-Square Tests

Table: 7

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	28.000^a	8	.000
Likelihood Ratio	28.901	8	.000
Linear-by-Linear Association	2.491	1	.114
N of Valid Cases	1517		

Source: Primary data.

a. 1 cells (6.7%) have expected count less than 5. The minimum expected count is 4.71.

Interpretation:

From the above table figure 5, In this research majority of the respondents were belong to age 15 to 30 which include 879 respondents have said that 18% of GST on granite and marbles and 53 of them respondents haven't said that of GST on granite and marbles and second majority of the respondents were belong to 31 to 50 which include 533 respondents have said that of GST on granite and marbles is 18% and 108 of them respondents haven't said that of GST on granite and marbles is 18%. From the above table figure 6, the Pearson chi square value is 0.001 which is apparently lesser than 0.05 and implies that there is relationship between independent variable is age and dependent variable is about GST on granite and marbles.

Figure 7: Whether the implementation of GST on granite and marbles has any impact upon 4 level in market completion?

Crosstab
Table: 8

		Whether the implementation of GST on granite and marbles has any impact upon 4 level in market completion?					Total
		Agree	Strongly agree	Disagree	Strongly Disagree	5	
Age range	15-30	256	325	172	122	4	879
	31-50	168	151	146	68	0	533
	50 and above	44	37	17	7	0	105
Total		468	513	335	197	4	1517

Source: Primary data.



Figure 8 : Chi-Square Tests

Table: 9

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	30.150^a	8	.000
Likelihood Ratio	31.886	8	.000
Linear-by-Linear Association	3.408	1	.065
N of Valid Cases	1517		

Source: Primary data.

a. 3 cells (20.0%) have expected count less than 5. The minimum expected count is .28.

Interpretation:

From the above table figure 7, In this research out of responses majority of the respondent were belong to age 15 - 30 and percent is 325 of respondent has strongly agreed. And the second majority of the respondent were belong to 31 - 50 and percent is 168 has agreed.

V. RESULT:

Here, In my research paper the final result is the implementing GST cause impact on people. So here, Null hypothesis has been proved.
Discussion:

From the above table **figure 1**, In this research out of responses majority of the respondents were belong to age **15 - 30** and percent is **57.9**. And second majority respondents were belong to **31 - 50** which has percent of **35.1**. And third majority respondent were belong to **50 above** which has percent of **6.9** From the above table **figure 2**, In this research out of responses majority of the respondents were belong to gender male and percent is **59.2**. And second majority respondents were belong to gender female which has percent of **40.8**.

From the above table **figure 3**, In this research out of responses majority of the respondents were belong to **Graduate** and percent is **59.5** And second majority respondents were belong to **High school** which has percent of **29.9**. And the third majority respondent were belong to **I¹¹ ETrade** which has percent of **10.7**. From the above table **figure 4**, In this research out of responses majority of the respondents were belong to **Student** and percent is **32.6** And second majority respondents were belong to **Private employee** which has percent of **19.6** And the third majority respondent were belong to **Business** which has percent of **14.5**. And the fourth majority respondent were belong to **Govt Employee** which has percent of **12.1** And the fourth majority respondent were belong to **Agriculturist** which has percent of **7.8** And the fifth majority respondent were belong to **Home maker** which has percent of **7.6** And the sixth majority respondent were belong to **Others** which has percent of **5.9** From the above table **figure 5**, In this research majority of the respondents were belong to age 15 to 30 which include **879** respondents have said that **18%** of GST on granite and marbles and **533** of them respondents

haven't said that of GST on granite and marbles and second majority of the respondents were belong to 31 to 50 which include **533** respondents have said that of GST on granite and marbles is **18%** and **108** of them respondents haven't said that of GST on granite and marbles is 18%. From the above table **figure 6**, the Pearson chi square value is **0.001** which is apparently lesser than **0.05** and implies that there is relationship between independent variable is age and dependent variable is about GST on granite and marbles. From the above table **figure 7**, In this research out of responses majority of the respondent were belong to age **15 - 30** and percent is **325** of respondent has strongly agreed. And the second majority of the respondent were belong to **31 - 50** and percent is 168 has agreed.

SUGGESTION:

An inside and out investigation of duty compel board of trustees proposals and the considered feelings communicated by sanctioned bookkeepers, Advocates and assessment experts and expense specialists shows that, there is little extension for including new zones for expanding charge income. In that capacity elective ways and means by which add up to charge income could be expanded ought to be thought of like solidification of different income Acts, compulsory enrollment of professionals and independently employed people and disorderly parts and so on. Co-ordinated changes ought to be attempted at the focal, state and neighborhood levels. Widening the base of both focal and state duties and keeping the duty structure basic is a critical universal lesson that ought to be fused in further changes by selection of present day innovation. To diminish the complexities and to suit the current circumstance Government of India is presenting Direct expense code, however it ought to be borne at the top of the priority list that in the present wage impose Act, throughout the years,



the situation of the law with respect to the extensive number of arrangements has settled and it might be advisable to exasperate settled ideas. Something else, the DTC could result in extensive scale suit that would take couple of decades to settle and eventually, will meet indistinguishable destiny from the salary charge Act. As of not long ago, the focal point of expense changes in India was on "what to do rather how to do". Poor expense organization has prompted low levels of assessment consistence expenses and poor duty data framework is that even as the inclusion of TDS was reached out, there was for all intents and purposes no real way to check whether those deducting the expense at source recorded the profits and really covered the government obligation or not. In this way, assess organization changes and institutional changes are most likely more essential than the duty strategy changes to enhance arrangement making, weedout debasement and increment motivating forces for consistency and accumulations. On the immediate duty side one ought not indiscriminately hive off exceptions, derivations and alleviation as of now in presence and acquainted with energize incite installment of duties, mechanical development and business. One ought not, in this manner capitulate to a request for expulsion of exclusions and derivations.

VI. CONCLUSION

GST is the most intelligent strides towards the extensive aberrant duty change in our nation .since autonomy. GST is leviable on all supply of merchandise and arrangement of administrations too mix thereof. All segments of economy whether the business, business including Govt. offices and administration segment will need to shoulder effect of GST. All areas of economy viz., huge, medium, little scale units, delegates, merchants, exporters, dealers, experts and buyers will be straightforwardly influenced by GST... One of the greatest tax assessment changes in India - the Products and Service Tax (GST) - is good to go to incorporate State economies and lift by and large development. GST will make a solitary, brought together Indian market to make the economy more grounded. Specialists say that GST is probably going to enhance charge accumulations and Boost India's monetary improvement by breaking charge hindrances among States and coordinating India through a uniform duty rate. Under GST, the tax assessment weight will be partitioned evenhandedly among assembling and administrations, through a lower impose rate by expanding the duty base and limiting exclusions. Numerous market analysts and specialists have anticipated that the GST bill will help up the economy in long run. India is an aggregate economy where each state has its own arrangement of principles for them. This makes the development of the nation moderate, makes challenges the organizations and higher potential outcomes of tax avoidance and debasement. To make the expense installment process more straightforward and make a win-win condition for both, government and in addition organizations, and to diminish the debasement, GST charge is presented in India which is critical. So how about we see

why GST Act is useful for India, the organizations in India and the regular man of India.

The proposed GST administration is a weak endeavor to support backhanded expense structure. In excess of 150 nations have actualized GST. The administration of India should think about the GST administration set up by different nations and furthermore their aftermaths previously executing it. In the meantime, the legislature should make an endeavor to protect the immense poor populace of India against the imaginable expansion because of usage of GST. Most likely, GST will streamline existing roundabout assessment framework and will expel wasteful aspects made by the current heterogeneous tax collection framework just if there is an unmistakable accord over issues of edge restrain, income rate, and incorporation of oil based goods, power, alcohol and land. Until the point when the accord is achieved, the legislature should oppose from actualizing such administration.

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