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GST Reforms: Challenges, Opportunities and Socio-Economic Effects in Telangana State

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Abstract

The Goods and Services Tax (GST), enforced in India on 1 July 2017, stands as one of the most sweeping indirect tax reforms in the nation's fiscal history. By subsuming more than 17 central and state levies—including VAT, Excise Duty, Service Tax, and CST—into a single, unified framework premised on 'One Nation, One Tax,' GST has fundamentally restructured India's economic and administrative landscape. Telangana, India's 29th state, presents a compelling microcosm for assessing GST's multi-dimensional effects. This paper is structured around five core components: Abstract, Introduction, Literature Review, Findings, and Conclusion. Drawing on recent statistical data—including India's record national GST collection of Rs. 22.08 lakh crore in FY 2024-25 and Telangana's 23 percent net revenue growth through October 2025—the paper examines how GST has enhanced compliance, improved revenue mobilization, and supported formalization of the economy, while also imposing compliance burdens on MSMEs and widening the urban-rural digital divide. The study concludes that sustained policy reform, digital infrastructure investment, and inclusive taxpayer education are indispensable for maximizing GST's long-term developmental impact in Telangana.

Keywords—GST; Telangana; Tax Reforms; Indirect Tax; Revenue; MSMEs; Digital Governance; Socio-Economic Impact; Literature Review.

I. INTRODUCTION

Taxation is the primary instrument through which governments finance public goods, redistribute income, and regulate economic behaviour. In India, the indirect tax framework prior to July 2017 was widely criticized for its fragmentation, inefficiency, and cascading effects. Businesses operating across state lines were required to navigate a labyrinthine system of overlapping levies—Value Added Tax (VAT), Central Excise Duty, Service Tax, Central Sales Tax (CST), Entry Tax, and Octroi, among others—with divergent rates, compliance procedures, and exemption schedules across 29 states and 7 Union Territories. This structural complexity inflated transaction costs, distorted resource allocation, and discouraged formal economic activity.

The Goods and Services Tax (GST), enacted through the Constitution (101st Amendment) Act, 2016, and operationalized on 1 July 2017, sought to resolve these structural deficiencies. GST adopts a dual-structure model—comprising Central GST (CGST), State GST (SGST), and Integrated GST (IGST) for inter-state transactions—under a destination-based consumption tax principle [1]. The reform's core objectives

encompass: elimination of the cascading tax effect; creation of a common national market; improvement of tax compliance through digital mechanisms; and enhancement of revenue buoyancy for both the central and state governments.

Telangana, carved out of Andhra Pradesh in June 2014, has emerged as one of India's most dynamic growth stories. Anchored by a robust IT and pharmaceutical sector in Hyderabad, a rapidly expanding MSME base, and a proactive state government, Telangana has been at the vanguard of implementing and adapting to GST. The state's Commercial Taxes Department has deployed digital platforms, data analytics, and targeted outreach programs to optimize compliance and revenue administration [6].

The significance of studying GST's impact in Telangana is further underscored by the state's economic heterogeneity: a globally connected metropolitan hub in Hyderabad coexists with agrarian hinterlands and tribal areas where digital infrastructure remains nascent. Understanding how GST reforms interact with this diversity is of considerable academic and policy relevance.

This paper is organized as follows: Section II reviews existing literature on GST reforms and their economic effects; Section III presents key findings through statistical analysis; and Section IV offers conclusions and policy recommendations. The study relies primarily on secondary data sourced from the Ministry of Finance, GST Council publications, PIB press releases, Telangana Commercial Taxes Department reports, and peer-reviewed academic journals.

II. LITERATURE REVIEW

The academic discourse on GST in India has grown substantially since the reform's announcement and implementation, encompassing macroeconomic analyses, sector-specific assessments, compliance studies, and state-level evaluations. This section synthesizes the principal findings from this body of work to situate the present study within the broader scholarly landscape.

A. Pre-GST Tax Structure and Reform Imperative

Sehrawat and Dhanda (2015) provided one of the earliest comprehensive assessments of India's pre-GST indirect tax landscape, identifying cascading effects and inter-state tax barriers as the primary economic distortions requiring reform. They argued that a unified goods and services tax would reduce the overall tax burden on end consumers by eliminating taxes on taxes across supply chains [19]. Similarly, Lourduathan and Xavier (2017) conducted an exploratory study assessing manufacturers', traders', and consumers' perceptions of proposed GST reforms, concluding that while the 'One Nation, One Tax' framework held significant promise for revenue gains and seamless credit flows, implementation challenges—particularly for small businesses—required careful policy attention [5].

Agrawal (2017) examined leading sectors of the Indian economy post-GST implementation through a literature review approach, finding that manufacturing, logistics, and e-commerce were expected to benefit most from the removal of interstate barriers and the rationalization of effective tax rates [3].

B. Macroeconomic and Revenue Impact

Bala (2020) investigated GST's macroeconomic impact through a secondary data-based study, finding significant effects on growth, price levels, current account dynamics, and fiscal balance. The paper concluded that GST's ability to widen the tax base and reduce evasion would be the primary driver of long-term revenue gains for the government [8].

Bhattarai (2020), using a Dynamic Computable General Equilibrium (CGE) model, demonstrated that GST reforms in India would generate positive efficiency gains and GDP growth effects over the medium term,

while also noting distributional implications that warranted compensatory policy measures for low-income households [3].

Mukherjee (2019) assessed GST efficiency across Indian states using tax buoyancy and compliance metrics, finding significant inter-state variation attributable to differences in economic structure, administrative capacity, and pre-GST tax effort. States with stronger digital infrastructure and larger formal sector bases demonstrated superior GST revenue performance [11].

Singh and Sharma (2018) reviewed GST implementation challenges and prospects in India, highlighting that while the structural reform was well-conceived, the transition imposed significant short-term compliance and liquidity costs on businesses—particularly exporters awaiting ITC refunds [10].

C. Impact on MSMEs and the Informal Sector

Guna and Anuradha (2021), in a systematic review of GST's implications for small and moderate businesses across multiple industries, found that impacts were heterogeneous across sectors and politically sensitive in industries with high proportions of informal workers. Key concerns identified included excessive compliance burden, digital literacy gaps, and difficulties in ITC reconciliation [2].

Kumar (2019) examined the socio-economic implications of GST on India's informal sector, documenting significant transitional disruptions including income losses among self-employed traders and artisans during the initial implementation phase. The study called for simplified compliance pathways and targeted government support for informal sector workers transitioning to formal GST registration [12].

Nath (2020) conducted a systematic review of GST's impact on MSME competitiveness, concluding that while the input tax credit mechanism theoretically benefits firms purchasing inputs from other registered dealers, many small businesses lack the accounting sophistication to optimize ITC claims, thereby forfeiting a key benefit of GST participation [3].

D. Digital Governance and Compliance

Saravanan and Ramya (2018) examined GST's impact on the Indian economy with particular focus on digital tax governance, finding that the mandatory digitization of tax filings had improved transparency and reduced opportunities for discretionary tax officer behaviour. However, they noted that technological infrastructure constraints in semi-urban and rural areas created compliance barriers for small traders [9].

Singh, Dhir, Gupta et al. (2021), applying a SAP-LAP qualitative framework to GST implementation in India, found that while GST had successfully modernized the institutional framework of indirect taxation, its full potential was constrained by continued complexity in rate classification, frequent procedural amendments, and inadequate dispute resolution mechanisms [9].

E. GST in Telangana: State-Level Perspective

While comprehensive peer-reviewed studies specifically focused on Telangana's GST performance remain limited, official data from the Telangana Commercial Taxes Department and Ministry of Finance reports document a consistent upward revenue trajectory since 2017. The state's proactive deployment of data analytics for compliance monitoring and its targeted MSME support programs have been cited in government reports as exemplary state-level implementation practices [6]. Telangana's cumulative net GST revenue growing 23 percent year-on-year through October 2025—significantly outperforming several larger states—reflects both the state's economic dynamism and the effectiveness of its administrative approach [4].

F. Research Gap

The existing literature reveals a relative paucity of empirical, data-rich studies specifically examining GST's socio-economic effects in Telangana—particularly incorporating post-FY 2023-24 statistical evidence. Most state-level GST studies focus on Maharashtra, Gujarat, Karnataka, or Tamil Nadu, leaving Telangana relatively underexplored. This paper addresses that gap by integrating the most recent available revenue data (through FY 2025-26) with a structured analytical framework covering opportunities, challenges, and socio-economic effects.

III. FINDINGS

This section presents the core empirical and analytical findings of the study, organized thematically around national GST revenue performance, Telangana's state-level data, taxpayer composition, comparative state performance, and socio-economic effects.

A. National GST Revenue: Record Growth Trajectory

The most compelling macro-level finding of this study is the consistent and accelerating growth of national GST collections since FY 2020-21. Table I presents the year-wise gross GST collection data from FY 2020-21 through FY 2024-25, demonstrating that India's gross GST revenue nearly doubled over five years—rising from Rs. 11.37 lakh crore to a record Rs. 22.08 lakh crore in FY 2024-25 [3][18].

TABLE I: National GST Revenue: Year-Wise Collection & Growth (FY 2020-21 to FY 2024-25)

Financial Year	Gross GST Collection (Rs. Lakh Crore)	YoY Growth (%)	Avg Monthly (Rs. Lakh Crore)	Net Collection (Rs. Lakh Crore)
FY 2020-21	11.37	—	0.95	9.92
FY 2021-22	14.83	+30.4%	1.24	12.98
FY 2022-23	18.10	+22.1%	1.51	15.89
FY 2023-24	20.18	+11.7%	1.68	18.01
FY 2024-25*	22.08 (Record)	+9.4%	1.84	~19.56

Source: Ministry of Finance, Government of India; PIB Press Releases [3][18]. *FY 2024-25 figures are full-year actuals.

The data reveals three distinct phases: an initial recovery phase (FY 2021-22) driven by post-COVID economic rebound and compliance normalization; a high-growth phase (FY 2022-23) reflecting expanding formalization and improved monitoring; and a sustained-growth phase (FY 2023-24 and FY 2024-25) characterized by maturing compliance infrastructure. The single-month record was achieved in April 2024 at Rs. 2.10 lakh crore, propelled by a 13.4 percent surge in domestic transactions and 8.3 percent growth in import-related collections [5].

B. Telangana GST Performance: Monthly Trend Analysis

At the state level, Telangana has demonstrated consistently strong GST revenue growth, particularly in FY 2025-26. Table II presents month-wise gross GST collection data comparing FY 2024-25 with the corresponding months in FY 2025-26, sourced from official Ministry of Finance monthly data publications [7][8][9][10][11].

TABLE II: Telangana: Month-Wise Gross GST Collection — FY 2024-25 vs FY 2025-26 (Rs. Crore)

Month	FY 2024-25	FY 2025-26	Growth (Rs. Cr.)	YoY Growth (%)
February	5,211	5,280	+69	+1.3%
March	5,399	5,401	+2	~0%
April	6,236	6,983	+747	+12.0%
June	4,716	5,111	+395	+8.4%
July	4,940	5,417	+477	+9.7%
October	5,211	5,726	+515	+9.9%
Cumulative (Apr–Oct)	~25,306	~38,648 (net)	+~7,142	+23% (net)

Source: Ministry of Finance Monthly GST Data Publications, FY 2024-25 & FY 2025-26 [7][8][9][10][11].

The April 2025 collection of Rs. 6,983 crore represents Telangana's strongest single-month performance in FY 2025-26, recording 12 percent year-on-year growth. Notably, the state's net GST revenue (SGST plus IGST devolution) for the April–October 2025 period reached Rs. 38,648 crore—a 23 percent improvement over Rs. 31,506 crore in the corresponding period of FY 2024-25 [4]. This trajectory reflects the compound effects of expanded taxpayer formalization, improved compliance monitoring, and Telangana's sustained economic growth.

C. Taxpayer Composition and Revenue Concentration

A critical structural finding of this study—with direct implications for compliance policy—concerns the marked asymmetry between taxpayer composition and revenue contribution. Table III presents national data on the distribution of GST revenue by taxpayer category as of FY 2024-25 [17].

TABLE III: GST Revenue Distribution by Taxpayer Category — National (FY 2024-25)

Taxpayer Category	% of Taxpayer Base	% of GST Revenue Contributed	Revenue/Taxpayer Ratio
Public Listed Companies	0.62%	35.29%	Very High
Private Limited Companies	4.15%	28.44%	High
Partnership Firms/LLPs	6.22%	12.89%	Moderate
Proprietorships	80.18%	13.35%	Very Low
Others (Trusts, HUFs, etc.)	8.83%	10.03%	Low

Source: ClearTax GST Collection Analysis Report; Ministry of Finance [17].

The data in Table III is particularly revealing: proprietorships—comprising 80.18 percent of the registered taxpayer base—contribute only 13.35 percent of total GST revenues, whereas public listed companies, representing a mere 0.62 percent of registrations, account for 35.29 percent of revenues. This extreme revenue concentration has significant policy implications: any compliance improvement among the large proprietorship segment could yield substantial revenue gains, underscoring the importance of simplified compliance mechanisms for small taxpayers. In Telangana, where MSMEs and proprietorships form the backbone of the non-IT economy, targeted interventions for this segment are particularly critical [2][5].

D. Comparative State Performance: Telangana in National Context

Telangana's GST revenue performance in October 2025 situates the state among the strongest performers nationally. Table IV compares GST growth rates across selected Indian states for October 2025 versus October 2024, based on data reported in the Deccan Chronicle citing Ministry of Finance figures [4].

TABLE IV: State-Wise GST Revenue Growth — October 2025 vs October 2024

State	Oct 2024 (Rs. Cr.)	Oct 2025 (Rs. Cr.)	Growth (Rs. Cr.)	YoY (%)
Telangana	5,211	5,726	+515	+10%
Karnataka	—	—	—	+10%
Gujarat	—	—	—	+6%
West Bengal	—	—	—	-1%
Rajasthan	—	—	—	-3%
Andhra Pradesh	—	—	—	-9%

Source: Deccan Chronicle / Ministry of Finance GST Revenue Reports, November 2025 [4].

Telangana's 10 percent growth in October 2025—matching Karnataka and surpassing Gujarat (+6%)—is particularly notable given that the state contends with a GDP and population significantly smaller than those comparator states. The underperformance of Andhra Pradesh (-9%), a comparable southern economy, further highlights Telangana's relative administrative effectiveness. This differential performance suggests that state-level administrative initiatives—particularly in data analytics-driven compliance monitoring—have a measurable impact on revenue outcomes beyond what structural economic factors alone would predict.

E. Opportunities Identified

The statistical evidence synthesized in this study confirms five principal opportunity dimensions for Telangana under GST:

Revenue Mobilization: The consistent growth in SGST and IGST devolution has expanded Telangana's fiscal space, enabling greater public investment. The state's net GST revenue of Rs. 38,648 crore through October 2025 represents a 23 percent improvement over the prior-year period, providing additional resources for infrastructure, healthcare, and social welfare [4].

Business Formalization: Nationally, active GST registrations surpassed 1.51 crore as of April 2025. In Telangana, the steady growth of the registered taxpayer base has deepened supply chain integration and improved access to institutional credit for previously informal businesses [18].

Interstate Trade Facilitation: IGST collections of Rs. 10.27 lakh crore in FY 2023-24 nationally reflect the volume of formalized inter-state economic activity. For Telangana's pharmaceutical, automotive components, and textile sectors—significant exporters to other states—this has materially reduced compliance costs and transit delays [13].

Digital Governance Enhancement: Mandatory e-filing, real-time invoice matching through GSTN, and e-way bill requirements have improved the state's capacity for tax monitoring and reduced discretionary human interface in compliance processes, contributing to reductions in corruption risk [2].

Investment Climate Improvement: The combination of a transparent, technology-enabled tax regime and Telangana's proactive administrative approach has complemented state-level investment promotion frameworks (Invest Telangana, TS-iPASS), making the state increasingly attractive to domestic and foreign investors [6].

F. Challenges Identified

Notwithstanding the opportunities, this study identifies five significant challenge dimensions that constrain GST's effectiveness in Telangana:

Compliance Asymmetry: The data in Table III reveals that proprietorships—the dominant taxpayer category in Telangana's MSME-heavy economy—contribute disproportionately little to GST revenues relative to their

numbers. Multiple return filing requirements (GSTR-1, GSTR-3B, GSTR-9, GSTR-9C), invoice-level reconciliation demands, and e-way bill compliance continue to impose significant burdens on this segment [2][17].

Digital and Infrastructural Divide: Semi-urban and rural districts in Telangana—particularly in the erstwhile undivided Adilabad, Nalgonda, and Mahbubnagar regions—face persistent challenges of inadequate internet connectivity, low smartphone penetration, and limited access to professional accounting services, inhibiting effective GSTN-based compliance [6].

Regulatory Instability: GST has undergone more than 50 rate revisions and numerous procedural amendments since 2017. This regulatory dynamism, while reflective of responsive governance, creates compliance uncertainty and increases the cost of staying current for small business owners and their accountants [1].

Working Capital Constraint: ITC refund processing delays—particularly for exporters claiming IGST refunds and businesses in inverted duty structures—have materially affected cash flows. The gap between gross and net GST collections nationally (approximately Rs. 2.52 lakh crore in FY 2024-25) reflects the scale of refund disbursements, and delays in processing impose significant working capital costs [7][18].

Administrative Capacity: The rapid pace of GST law amendments, evolving return filing systems, and GSTN portal upgrades have strained the capacity of state tax officials, necessitating continuous retraining and technology investment. This challenge is particularly acute in non-metropolitan tax circles where officer familiarity with advanced compliance analytics tools is limited [6].

G. Socio-Economic Effects: An Empirical Assessment

The socio-economic effects of GST in Telangana are best understood through both positive and negative lenses:

On the positive side, the expansion of formal economic activity has generated demand for accounting, legal, and logistics professionals, contributing to skilled employment growth. Higher state GST revenues have strengthened the government's capacity to fund flagship welfare programs. Consumer prices for a range of goods—including household appliances, restaurants (pre-2022), and packaged food—have benefited from the elimination of cascading taxes. Financial inclusion has been advanced through GST's formalization imperative, which improves registered businesses' access to institutional credit.

On the negative side, the burden of GST compliance has been disproportionate for micro-enterprises and artisanal producers—particularly in Telangana's handloom, handicraft, and small-scale food processing sectors. Transitional disruption during 2017-18 affected real estate, hospitality, and retail adversely. Regional disparities persist, with the benefits of GST adoption concentrated in urban agglomerations, particularly Hyderabad, while Tier-2 cities and rural areas experience slower integration into the formal tax network [5][12].

TABLE V: *Summary of GST Opportunities, Challenges & Socio-Economic Effects in Telangana*

Opportunities	Challenges	Socio-Economic Effects
Revenue growth: +23% net YoY (Telangana, Oct 2025)	Compliance burden on proprietorships (80.18% of taxpayers)	+ve: Employment in accounting, logistics, IT
1.51 Cr active GST registrations nationally	Digital divide in semi-urban/rural areas	+ve: Consumer price stabilization
IGST: Rs. 10.27L Cr facilitating interstate trade	50+ rate & procedural amendments since 2017	+ve: More public revenue for welfare

Opportunities	Challenges	Socio-Economic Effects
Digital governance & reduced corruption risk	ITC refund delays affecting working capital	-ve: MSME & artisan sector disruption
Improved investment climate (TS-iPASS, Invest TG)	Administrative capacity gaps in non-metro circles	-ve: Urban-rural benefit disparity

IV. CONCLUSION

This paper has examined GST reforms in Telangana State through the analytical lenses of literature review, statistical data analysis, and thematic findings assessment. The evidence assembled across four sections leads to the following principal conclusions:

First, GST has demonstrably succeeded as a revenue mobilization instrument. India's national gross GST collections have nearly doubled from Rs. 11.37 lakh crore in FY 2020-21 to a record Rs. 22.08 lakh crore in FY 2024-25, with an average monthly collection reaching Rs. 1.84 lakh crore. Telangana's net GST revenue grew 23 percent year-on-year through October 2025, reaching Rs. 38,648 crore—a performance that outpaces several larger states including Andhra Pradesh, Rajasthan, and West Bengal [4][18].

Second, the structural asymmetry in GST revenue contribution—with 0.62 percent of taxpayers (public listed companies) accounting for 35.29 percent of revenues, while 80.18 percent (proprietorships) contribute only 13.35 percent—represents both a challenge and an opportunity. Unlocking compliance improvement in the proprietorship segment, which dominates Telangana's MSME economy, is the single largest lever available for future revenue enhancement [17].

Third, while GST has generated significant positive socio-economic effects—employment growth, consumer price benefits, financial inclusion, and enhanced investment climate—it has also imposed disproportionate transitional and ongoing compliance costs on micro-enterprises, artisanal workers, and rural traders. These negative effects are not inherent to GST's design but reflect implementation gaps that targeted policy interventions can address.

Fourth, Telangana's strong relative performance reflects that state-level administrative capacity and digital investment are significant determinants of GST outcomes—independent of structural economic factors. This finding carries important lessons for other states seeking to improve their GST administration.

On the basis of these conclusions, the following policy recommendations are advanced:

- Consolidated Single-Return Scheme:** Simplify return filing for proprietorships and micro-enterprises through a single comprehensive return, reducing the monthly GSTR-1/GSTR-3B filing burden.
- District-Level Digital Facilitation Centers:** Establish GST facilitation and digital literacy centers at the district level across Telangana's Tier-2 cities and rural districts to bridge the urban-rural compliance divide.
- Automated ITC Refund Processing:** Deploy AI/ML-based risk scoring to expedite ITC refund settlement, reducing the working capital burden on exporters and inverted duty structure businesses.
- Regulatory Stability Mechanism:** Establish a consultative pre-announcement period for significant GST rate or procedural changes, providing businesses adequate preparation time.
- Sector-Specific Outreach:** Design and implement targeted GST compliance support programs for Telangana's handloom, handicraft, pharmaceutical, and agri-processing sectors, recognizing their distinct structural characteristics.

With sustained institutional commitment, technology-driven administration, and an inclusive policy approach, GST holds the potential to serve as a durable engine of fiscal consolidation and socio-economic development in Telangana—realizing its foundational vision of a seamless, equitable, and efficient national market.

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