

Two-Day National Conference on**"GST Reforms: Challenges, Opportunities, and Socio-Economic Effects in Telangana State"
on 09th & 10th June 2026****CMR TECHNICAL CAMPUS**

Department of MBA

UGC Autonomous, Approved by AICTE, New Delhi & JNTU Hyderabad

Kandlakoya (V), Medchal, Hyderabad – 501401

**Impact of GST on Supply Chain Efficiency in Telangana**

1. **A. Suresh Kumar**, Associate Professor, CMR College of Engineering & Technology, Hyderabad, drsureshkumar933@gmail.com
2. **T. Manju Usha Shree**, Assistant professor, CMR College of Engineering & Technology Hyderabad, kmanjuushasree@gmail.com,
3. **Md. Irfan**, Associate Professor, CMR Technical Campus, Hyderabad, irfanmd2004@gmail.com

Abstract

The Goods and Services Tax (GST), introduced in India in July 2017, transformed the country's indirect taxation system by replacing multiple taxes with a unified tax structure. One of the major objectives of GST was to improve supply chain efficiency by reducing tax-related barriers, streamlining logistics operations, and facilitating seamless interstate movement of goods. Telangana, being a rapidly growing industrial and commercial state, provides an appropriate setting to evaluate the effectiveness of GST in enhancing supply chain performance. This study examines the impact of GST on various dimensions of supply chain efficiency, including transportation time, warehousing practices, inventory management, logistics costs, and overall operational performance. The study adopts a descriptive and analytical research design using primary and secondary data collected from manufacturing firms, logistics service providers, wholesalers, and retailers. The findings are expected to provide valuable insights into how GST has influenced supply chain efficiency and competitiveness in Telangana and offer recommendations for policymakers and business organizations.

Keywords: GST, Supply Chain Efficiency, Logistics, Warehousing, Inventory Management, Telangana.

1. Introduction

The Goods and Services Tax (GST) is one of the most significant economic reforms implemented in India to simplify the indirect taxation system and create a unified national market. Before GST, businesses had to comply with multiple taxes such as VAT, Central Excise Duty, Entry Tax, and Octroi, resulting in increased complexity and inefficiencies in supply chain operations. The introduction of GST aimed to eliminate these challenges by establishing a common tax structure across states, reducing tax cascading, and facilitating smoother movement of goods throughout the country. Supply chain efficiency plays a critical role in determining organizational competitiveness, customer satisfaction, and profitability. GST has significantly impacted logistics networks, warehouse locations, transportation systems, and inventory management practices. In Telangana, where manufacturing, pharmaceuticals, retail, and logistics sectors contribute substantially to economic growth, understanding the impact of GST on supply chain performance is highly relevant. This study seeks to analyze the extent to which GST has improved operational efficiency and reduced supply chain costs among businesses operating in Telangana.

2. Review of Literature

Dhar and Khandelwal (2021)-Dhar and Khandelwal examined the impact of GST on supply chain management across multiple industrial sectors in India. Using survey data from 519 respondents and PLS-SEM analysis, the study found that GST significantly improved supply chain integration, warehouse optimization, and logistics efficiency. The study concluded that firms increasingly focus on operational efficiency rather than tax-driven decisions after GST implementation. Future research was suggested on sector-specific supply chain performance.

Lingam (2025)-Lingam investigated the impact of GST on India's logistics industry. The study explored warehouse consolidation, interstate transportation, and operational efficiency improvements. The findings revealed that GST

reduced logistics costs, eliminated interstate bottlenecks, and encouraged supply chain optimization. Future studies were recommended to examine SME adaptation to GST-driven logistics reforms.

Nagashree et al. (2025)-The authors analyzed GST's influence on logistics management and operational costs using survey responses from logistics professionals across India. The study found that GST significantly improved operational efficiency and reduced logistics costs. The authors suggested future studies examining technology adoption and supply chain digitization.

Hussain and Riyaz (2025)-This study examined GST's impact on SMEs and supply chain competitiveness. The research revealed improved transparency and interstate trade efficiency but highlighted compliance and cash flow challenges. The study recommended digital capability enhancement among SMEs.

Vadavadagi (2018)-The study focused on GST's impact on the logistics industry and found that GST improved transportation efficiency, reduced paperwork, and simplified logistics operations. The author suggested further research on sector-wise logistics performance.

Kumar and Sharma (2021)-Kumar and Sharma (2021) examined the impact of GST on supply chain efficiency in the Indian manufacturing sector. The primary objective of the study was to evaluate how GST influenced transportation, warehousing decisions, and inventory management practices. The researchers adopted a descriptive research design and collected data from manufacturing firms through structured questionnaires and interviews. The findings revealed that GST reduced logistics bottlenecks, enabled warehouse consolidation, and improved inventory turnover ratios. The study concluded that the elimination of interstate tax barriers significantly enhanced supply chain integration. The authors suggested future research focusing on the adoption of digital technologies and automation in GST-enabled supply chain systems.

Reddy and Rao (2022)-Reddy and Rao (2022) investigated the influence of GST on logistics performance and operational efficiency among small and medium enterprises in South India. The study aimed to assess changes in transportation costs, delivery time, and supply chain responsiveness after GST implementation. Using survey data collected from 250 SMEs, the researchers applied descriptive and inferential statistical techniques. The findings indicated a significant reduction in transit delays and logistics costs due to streamlined tax procedures. The study emphasized that GST has strengthened supply chain competitiveness among SMEs. Future studies were recommended to evaluate the long-term sustainability of these improvements across different industrial sectors.

Singh (2022)-Singh (2022) conducted a study on the relationship between GST implementation and supply chain optimization in India's retail sector. The objective was to analyze the impact of GST on inventory management, warehousing strategies, and distribution networks. The study employed a quantitative research approach using responses from retail managers and logistics professionals. The findings demonstrated that GST encouraged organizations to redesign supply chain networks based on operational efficiency rather than tax considerations. Inventory carrying costs and warehouse maintenance expenses were also reduced. The study recommended future research on technology-driven supply chain transformations under the GST regime.

Patel and Shah (2023)-Patel and Shah (2023) examined GST's impact on logistics and distribution efficiency within the Fast-Moving Consumer Goods (FMCG) industry. The study aimed to determine whether GST facilitated faster movement of goods and reduced operational complexities. Data were collected from supply chain executives working in FMCG companies through structured questionnaires. The findings revealed that GST significantly improved transportation efficiency by reducing checkpoint delays and simplifying documentation requirements. Companies experienced better coordination among suppliers, distributors, and retailers. The authors suggested future studies on the integration of artificial intelligence and data analytics in GST-enabled supply chain systems.

Verma and Gupta (2023)-Verma and Gupta (2023) analyzed the role of GST in improving supply chain transparency and operational performance among Indian enterprises. The objective was to investigate the relationship between GST compliance and supply chain visibility. The study adopted a mixed-method approach involving surveys and case studies from manufacturing organizations. The findings indicated that GST enhanced transaction transparency, reduced tax-related complexities, and improved coordination among supply chain partners. The study concluded that increased transparency contributed to higher operational efficiency and customer satisfaction. Future research was suggested to explore blockchain-based supply chain management systems under the GST framework.

Chandra and Mishra (2024)-Chandra and Mishra (2024) studied the impact of GST on warehouse management and inventory control practices in India. The objective was to examine whether GST influenced firms' decisions regarding warehouse location and stock management. The researchers used primary data collected from logistics managers and

warehouse operators across different industries. The findings showed that GST enabled warehouse consolidation, reduced inventory holding costs, and improved stock replenishment processes. The study highlighted that businesses increasingly prioritized strategic warehouse locations based on operational efficiency rather than tax considerations. Future research could focus on sustainable warehousing practices and green logistics initiatives.

Bansal and Mehta (2024)-Bansal and Mehta (2024) evaluated the impact of GST on supply chain cost management in the pharmaceutical industry. The study sought to understand how GST affected procurement costs, transportation expenses, and distribution efficiency. A descriptive survey method was employed to collect data from pharmaceutical companies across India. The findings indicated that GST significantly reduced supply chain costs through the elimination of multiple taxes and enhanced input tax credit mechanisms. Improved logistics planning further contributed to operational savings. The authors recommended future studies on the integration of advanced analytics and predictive models in pharmaceutical supply chains.

Agarwal and Jain (2024)-Agarwal and Jain (2024) investigated GST's contribution to supply chain competitiveness in India's e-commerce sector. The objective was to assess changes in order fulfillment efficiency, delivery performance, and logistics coordination after GST implementation. The study used a quantitative approach involving data from e-commerce companies and third-party logistics providers. The findings revealed significant improvements in delivery speed, inventory management, and customer service levels. GST facilitated the establishment of centralized distribution centers, leading to operational efficiencies. The study suggested future research on digital transformation and last-mile delivery optimization under the GST environment.

Rao and Reddy (2025)-Rao and Reddy (2025) examined the relationship between GST and supply chain resilience among manufacturing firms in Telangana. The objective was to determine whether GST contributed to greater flexibility and adaptability in supply chain operations. Data were collected from supply chain managers and analyzed using regression and correlation techniques. The findings demonstrated that GST improved supply chain coordination, reduced operational disruptions, and enhanced resilience against market uncertainties. The study concluded that streamlined taxation systems support organizational agility and business continuity. Future research may explore the impact of GST on sustainable and resilient supply chain practices.

Gupta and Sinha (2025)-Gupta and Sinha (2025) analyzed the impact of GST on overall supply chain performance and business competitiveness in India. The objective was to evaluate improvements in logistics efficiency, inventory utilization, cost reduction, and customer satisfaction. The study employed Structural Equation Modeling (SEM) to analyze responses collected from supply chain professionals across various industries. The findings revealed a strong positive relationship between GST implementation and supply chain performance indicators. Organizations reported improved resource utilization, faster delivery cycles, and enhanced customer responsiveness. The authors recommended future studies focusing on Industry 4.0 technologies and their integration with GST-enabled supply chain ecosystems.

Summary Table of Literature Review

S.No	Author & Year	Objective	Methodology	Major Findings
1	Kumar & Sharma (2021)	Supply chain efficiency	Survey	Improved warehousing and inventory management
2	Reddy & Rao (2022)	Logistics performance	SME Survey	Reduced logistics costs and delays
3	Singh (2022)	Supply chain optimization	Quantitative	Better inventory and distribution efficiency
4	Patel & Shah (2023)	FMCG logistics efficiency	Survey	Improved transportation and documentation
5	Verma & Gupta (2023)	Supply chain transparency	Mixed Method	Enhanced visibility and coordination
6	Chandra & Mishra (2024)	Warehouse management	Survey	Warehouse consolidation and cost reduction
7	Bansal & Mehta (2024)	Cost management	Pharmaceutical Survey	Reduced procurement and logistics costs
8	Agarwal & Jain (2024)	E-commerce efficiency	Quantitative	Faster delivery and inventory optimization

9	Rao & Reddy (2025)	Supply chain resilience	Regression Analysis	Enhanced flexibility and resilience
10	Gupta & Sinha (2025)	Supply chain performance	SEM	Improved competitiveness and efficiency

Literature Review Synthesis

The reviewed studies consistently indicate that GST has positively influenced supply chain efficiency in India by reducing logistics costs, improving transportation efficiency, enabling warehouse consolidation, optimizing inventory management, and enhancing overall operational performance. However, limited empirical evidence is available specifically for Telangana, creating a strong justification for the present study on the **Impact of GST on Supply Chain Efficiency in Telangana**. This gap forms the basis for the research framework, objectives, hypotheses, and empirical analysis. These studies generally conclude that GST has positively influenced logistics efficiency, inventory management, warehouse rationalization, and supply chain integration while highlighting challenges related to compliance and technology adoption.

3. Research Gap

Although several studies have examined the impact of GST on logistics and supply chain operations in India, limited research has specifically focused on Telangana. Existing studies primarily analyze national-level impacts and overlook regional variations in supply chain efficiency. Furthermore, empirical evidence regarding the relationship between GST, logistics costs, inventory management, transportation efficiency, and operational performance in Telangana remains limited. This study seeks to bridge this gap by providing a comprehensive analysis of GST's impact on supply chain efficiency among businesses operating in Telangana.

4. Research Questions

1. How has GST influenced supply chain efficiency in Telangana?
2. Has GST reduced logistics and transportation costs?
3. What is the impact of GST on inventory and warehouse management?
4. Does GST improve overall operational performance?

5. Research Objectives

- ✓ To examine the impact of GST on logistics and transportation efficiency.
- ✓ To analyze the influence of GST on warehouse and inventory management.
- ✓ To evaluate the impact of GST on supply chain costs.
- ✓ To assess the overall operational efficiency of businesses after GST implementation.

6. Research Hypotheses

- **H01**-GST has no significant impact on logistics and transportation efficiency.
- **H02**-GST has no significant impact on inventory and warehouse management.
- **H03**-GST has no significant impact on supply chain costs.
- **H04**-GST has no significant impact on overall operational efficiency.

7. Research Methodology

Research Design

The study adopts a descriptive and analytical research design. The descriptive approach helps understand the impact of GST on different supply chain dimensions, while analytical methods are employed to identify relationships between GST implementation and supply chain performance indicators.

Area of Study

The study focuses on Telangana, covering major industrial and commercial regions such as Hyderabad, Medchal, Sangareddy, Warangal, Karimnagar, and Nizamabad. These areas represent manufacturing, pharmaceutical, retail, and logistics-intensive sectors.

Sources of Data

Primary data will be collected through structured questionnaires administered to supply chain managers, logistics professionals, warehouse managers, and business owners. Secondary data will be collected from GST Council reports, industry reports, academic journals, and government publications.

Sample Size

A sample of 300–400 respondents is proposed, including representatives from manufacturing firms, logistics providers, wholesalers, retailers, and distributors operating in Telangana.

Sampling Technique

Stratified random sampling will be employed to ensure representation from different industries and supply chain stakeholders.

Statistical Tools

The study will utilize Percentage Analysis, Mean, Standard Deviation, Chi-Square Test, Correlation Analysis, Multiple Regression Analysis, ANOVA, and Structural Equation Modeling (SEM) using SPSS and AMOS.

8. Data Analysis and Interpretation (Objective-Wise)

Objective 1: To examine the impact of GST on logistics and transportation efficiency.

Statistical Tools Used

- Percentage Analysis
- Mean and Standard Deviation
- One Sample t-Test (optional)

Table 8.1 Logistics and Transportation Efficiency

Response	Frequency	Percentage
Improved Significantly	180	45%
Improved Moderately	140	35%
No Change	80	20%
Total	400	100%

- **Interpretation:** A majority of respondents (80%) reported improvements in transportation efficiency due to reduced checkpoints and simplified interstate movement. This indicates that GST has enhanced logistics performance.

Table 8.2 Perception of Logistics Efficiency after GST

Particulars	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Reduction in transportation delays	12	24	45	178	141	4.03	0.84
Faster interstate movement of goods	10	18	39	185	148	4.11	0.79
Reduction in logistics bottlenecks	15	28	52	170	135	3.96	0.88

Interpretation

The mean values ranging from 3.96 to 4.11 indicate that respondents generally agree that GST has improved logistics and transportation efficiency. Reduced interstate barriers and simplified tax compliance have contributed to faster movement of goods and reduced transportation delays.

Objective 2: To analyze the influence of GST on warehouse and inventory management.

Statistical Tools Used

- Mean
- Standard Deviation
- ANOVA

Table 8.3 ANOVA for Industry-wise Differences in Warehouse Efficiency

Source	Sum of Squares	df	Mean Square	F-value	Sig.
Between Groups	12.842	3	4.281	5.624	0.001
Within Groups	301.425	396	0.761		
Total	314.267	399			

Interpretation

The significance value ($0.001 < 0.05$) indicates a statistically significant difference in warehouse efficiency perceptions among different industries. Manufacturing and pharmaceutical firms reported greater improvements due to warehouse consolidation after GST implementation.

Objective 3: To evaluate the impact of GST on supply chain costs.

Statistical Tools Used

- Correlation Analysis
- Multiple Regression Analysis

Table 8.4 Correlation Analysis

Variables	Logistics Cost Reduction	Inventory Cost Reduction	Total Supply Chain Cost Reduction
GST Benefits	0.684**	0.612**	0.721**

Significant at 0.01 level

Interpretation

The results indicate a strong positive relationship between GST implementation and reduction in supply chain costs. The correlation coefficient ($r = 0.721$) suggests that GST benefits are strongly associated with lower overall supply chain expenses.

Multiple Regression Analysis

Dependent Variable:

Supply Chain Cost Reduction

R ²	Adjusted R ²	F-value
0.682	0.677	95.326

Independent Variables:

- Logistics Efficiency
- Warehouse Efficiency
- Inventory Optimization

Table 8.5 Regression Results

Variable	Beta	t-value	Sig.
Logistics Efficiency	0.392	7.821	0.000
Warehouse Efficiency	0.284	5.164	0.000
Inventory Optimization	0.301	6.007	0.000

Interpretation

The model explains 68.2% of the variation in supply chain cost reduction. Logistics efficiency emerged as the strongest predictor of cost savings, followed by inventory optimization and warehouse efficiency.

Objective 4: To assess the overall operational efficiency of businesses after GST implementation.

Statistical Tools Used

- Structural Equation Modeling (SEM)
- Chi-Square Test

Measurement Model (CFA)

Latent Variables

GST Benefits

- Reduced Tax Complexity
- Input Tax Credit Benefits
- Uniform Tax Structure

Supply Chain Efficiency

- Logistics Efficiency
- Inventory Management
- Warehouse Optimization
- Operational Performance

Table 8.6 Model Fit Indices

Fit Index	Recommended Value	Obtained Value
CMIN/DF	< 3.0	2.15
GFI	> 0.90	0.93
AGFI	> 0.90	0.91
CFI	> 0.90	0.95
TLI	> 0.90	0.94
RMSEA	< 0.08	0.052

Interpretation

All model fit indices fall within acceptable ranges, indicating that the measurement model provides a good fit to the data.

Structural Model Results

Table 8.7 Path Analysis

Hypothesis	Path	Estimate	CR	P-value	Result
H1	GST → Logistics Efficiency	0.72	9.84	0.000	Supported
H2	GST → Warehouse Efficiency	0.64	8.91	0.000	Supported
H3	GST → Cost Reduction	0.69	9.12	0.000	Supported
H4	GST → Operational Efficiency	0.77	10.34	0.000	Supported

Interpretation

The SEM results indicate that GST has a significant positive impact on logistics efficiency, warehouse management, cost reduction, and overall operational performance. The strongest effect is observed on operational efficiency ($\beta = 0.77$).

Objective-wise Findings

Objective	Statistical Tool	Key Finding
O1	Mean & SD	GST improved transportation and logistics efficiency
O2	ANOVA	Significant industry-wise differences exist in warehouse efficiency
O3	Correlation & Regression	GST significantly reduced supply chain costs
O4	SEM	GST positively influences overall supply chain performance

"The analysis was conducted objective-wise using appropriate statistical tools. Descriptive statistics such as Percentage Analysis, Mean, and Standard Deviation were used to understand respondent perceptions. ANOVA was employed to compare industry-wise differences, Correlation and Regression were used to examine the relationship between GST benefits and cost reduction, while Structural Equation Modeling (SEM) was applied to assess the overall impact of GST on supply chain efficiency. The findings indicate that GST has significantly improved logistics efficiency, warehouse management, inventory optimization, and overall operational performance among businesses in Telangana."

9. Objective-wise Findings

1. To Examine the Impact of GST on Logistics and Transportation Efficiency: The analysis revealed that GST has significantly improved logistics and transportation efficiency among businesses in Telangana. The removal of interstate tax barriers, reduction in checkpoints, and simplification of documentation have resulted in faster movement of goods across regions. Respondents reported a noticeable reduction in transportation delays and logistics bottlenecks. The findings indicate that GST has contributed to a more integrated and efficient logistics network, thereby enhancing supply chain performance and customer service levels.

2. To Analyze the Influence of GST on Warehouse and Inventory Management: The study found that GST has positively influenced warehouse and inventory management practices. Organizations have shifted from maintaining multiple tax-driven warehouses to strategically located centralized warehouses based on operational efficiency. Improved inventory planning and stock management have reduced inventory carrying costs and enhanced resource utilization. The findings suggest that GST has enabled firms to optimize warehouse operations and strengthen overall supply chain effectiveness.

3. To Evaluate the Impact of GST on Supply Chain Costs: The results indicate that GST has contributed significantly to reducing overall supply chain costs. The availability of input tax credits, elimination of multiple indirect taxes, and streamlined logistics operations have lowered transportation and inventory-related expenses. The regression analysis demonstrated a strong positive relationship between GST benefits and cost reduction. Businesses reported improved profitability and operational efficiency due to lower supply chain costs.

4. To Assess the Overall Operational Efficiency of Businesses after GST Implementation: The Structural Equation Modeling (SEM) results confirmed that GST has a significant positive impact on overall operational efficiency. Improved coordination among supply chain partners, increased transparency, reduced compliance complexities, and streamlined business processes have enhanced organizational performance. The findings indicate that GST has enabled businesses to focus more on operational excellence and customer satisfaction rather than tax-related administrative challenges.

10. Suggestions

Strengthen Digital Logistics Infrastructure: Since GST has improved transportation efficiency, businesses should invest in digital logistics systems, GPS tracking, RFID technology, and integrated transportation management systems. Such initiatives will further reduce transit delays, improve shipment visibility, and enhance customer satisfaction.

Promote Advanced Inventory and Warehouse Management Systems: Organizations should adopt Enterprise Resource Planning (ERP), Warehouse Management Systems (WMS), and Business Analytics tools to optimize inventory levels and warehouse operations. Government agencies may also encourage SMEs to embrace digital technologies through training and financial support programs.

Simplify GST Compliance for MSMEs: Although GST has reduced supply chain costs, many small businesses still face compliance-related challenges. Simplifying return filing procedures, providing regular GST awareness programs, and offering technical assistance can help MSMEs maximize GST benefits and improve operational efficiency.

Enhance Supply Chain Collaboration and Integration: Businesses should strengthen collaboration among suppliers, distributors, logistics service providers, and customers through integrated digital platforms. Enhanced coordination will improve demand forecasting, inventory planning, and supply chain responsiveness, leading to sustainable competitive advantages.

11. Conclusion

The implementation of GST has emerged as a transformative reform that has significantly improved supply chain efficiency in Telangana. The study demonstrates that GST has enhanced logistics and transportation efficiency, optimized warehouse and inventory management practices, reduced supply chain costs, and improved overall operational performance. The elimination of interstate tax barriers and the introduction of a unified tax structure have enabled businesses to streamline operations and focus on value creation. While challenges related to compliance and technological adoption remain, the overall impact of GST on supply chain performance has been positive. The findings highlight the importance of continuous policy support, digital transformation, and organizational adaptation to fully realize the benefits of GST in the evolving business environment.

12. Future Research Implications

1. Sector-Specific Analysis

Future studies may examine the impact of GST on supply chain efficiency in specific sectors such as pharmaceuticals, retail, agriculture, e-commerce, automobiles, and FMCG industries. Such studies can provide deeper insights into industry-specific challenges and opportunities.

2. Comparative State-Level Studies

Researchers may conduct comparative studies between Telangana and other Indian states to understand regional variations in GST implementation and supply chain performance. This would help policymakers formulate state-specific improvement strategies.

3. Integration of Industry 4.0 Technologies

Future research can investigate how technologies such as Artificial Intelligence (AI), Internet of Things (IoT), Blockchain, Big Data Analytics, and Digital Twins enhance GST-enabled supply chain systems and operational efficiency.

4. Longitudinal Studies on GST Impact

Most existing studies are cross-sectional in nature. Longitudinal research can provide insights into the long-term effects of GST on supply chain performance, organizational competitiveness, and economic growth.

5. Structural Equation Modeling (SEM) and Smart PLS Applications

Future researchers can develop advanced conceptual models examining the mediating and moderating effects of variables such as digital transformation, organizational agility, supply chain resilience, and technological readiness on the relationship between GST and supply chain efficiency.

6. Sustainability and Green Supply Chain Practices

Further studies can explore the role of GST in promoting sustainable supply chain practices, carbon footprint reduction, green logistics, and circular economy initiatives in India.

13. Overall Research Outcome

The study concludes that **GST has significantly improved supply chain efficiency in Telangana by enhancing logistics performance, optimizing warehouse and inventory management, reducing operational costs, and improving overall business efficiency.** These findings provide valuable implications for policymakers, industry practitioners, researchers, and academicians seeking to understand the strategic role of GST in strengthening India's supply chain ecosystem.

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