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Integrated Assessment of GST and RERA in Maharashtra Construction: A Compact Analytical Study

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Abstract

The Goods and Services Tax (GST) and the Real Estate (Regulation and Development) Act (RERA) shape taxation, working-capital timing, disclosure practices and stakeholder communication in Indian construction. This paper presents a compact, publication-style synthesis of the numerical material available for three Maharashtra case settings and an 80-record analytical dataset. The historical project descriptions identify Cool Homes, Bhusawal (24 flats and four shops), Dream Shelter Phase 1, Nashik (90 flats across three wings), and Blue Ridge Project C, Pune (7,728 m² land and 25,407.30 m² approved built-up area). The coded questionnaire matrix contains 960 scaled values with no missing entries. Descriptive results show the highest mean extent rating for transparency and stakeholder confidence (4.05) and the lowest for administrative delays (3.59). Internal consistency is acceptable for exploratory use, with domain-wise Cronbach alpha ranging from 0.626 to 0.735 and overall alpha equal to 0.8951. Relative extent indices vary from 0.718 to 0.810. Kruskal–Wallis tests indicate no statistically significant occupational differences at $p < 0.05$ for the examined burden variables, while Spearman coefficients identify the strongest positive association between planning/accountability and transparency ($\rho = 0.618$). A worked GST illustration shows that partial utilisation of input tax credit can increase net procurement cost by 9%. The study contributes an audit-ready evaluation framework, concise visual analytics and bounded technical interpretations while explicitly recognising that the survey matrix is artificial and the case studies do not contain verified project-level GST and RERA outcome records.

Keywords—Cash flow; Construction management; Goods and Services Tax; Maharashtra; Regulatory compliance; RERA; Stakeholder assessment.

1. Introduction

The construction sector operates at the intersection of engineering execution, financial control and statutory compliance. In India, GST affects material procurement, contractor billing, works-contract taxation and input tax credit (ITC) utilisation, whereas RERA governs project registration, disclosures, buyer protection and selected documentation workflows [1]–[4]. The combined effect is reflected in how project records are created, reconciled and interpreted.

Prior studies report that GST can influence working capital, payment timing and cost visibility, while RERA can improve transparency but also intensify documentary obligations [5]–[10]. However, much of the available evidence is perception-based or policy-oriented. The present study therefore focuses on analytical traceability: it separates historical project particulars, worked GST illustrations and the 80-record coded dataset instead of merging them into unsupported empirical claims.

The main contribution is a compact evidence framework for project-level assessment. The paper summarizes the available case descriptors, statistical diagnostics and ranked regulatory effects in a concise journal format and uses six graphs generated exclusively from the reported numerical tables. The study is particularly relevant for construction managers who require documented distinctions between temporary tax cash outflow, permanent tax cost, compliance burden and stakeholder confidence.

The practical financial consequence of indirect taxation depends on the transaction date, nature of supply, statutory classification, applicable rate and entitlement to input tax credit (ITC). A purchase invoice that includes GST generates an immediate gross-payment obligation, yet eligible credit can offset tax liabilities in a different reporting period. Therefore, gross tax paid, ultimately unrecoverable tax and the short-term liquidity required between payment and credit utilisation are distinct quantities. A cost comparison that omits this distinction may misidentify a temporary cash-flow

requirement as an enduring increase in construction cost. The distinction is especially important for projects that involve materials, subcontracted works, design services, multiple invoice cycles and progress-linked receipts [1], [3], [4].

RERA affects another part of the project-delivery chain. Registration, disclosure and project-document requirements create an information trail connecting promoter declarations, sanctioned plans, certificates, financial safeguards and buyer communication. The administrative effort needed to establish and maintain that trail is not equivalent to an adverse regulatory outcome: accurate records may require staff time while also assisting dispute prevention, milestone monitoring and stakeholder confidence. Consequently, an informative assessment must distinguish the volume of paperwork, the time between submissions and certifications, the completeness of applicable records and perceptions of transparency. The same document can simultaneously support construction coordination and regulatory review, but an unverified record cannot demonstrate compliance [2], [5], [8], [9].

The selected Maharashtra settings reveal why project specificity is essential. Cool Homes in Bhusawal is described as a G+4 mixed-use development with 24 flats and four shops; Dream Shelter Phase 1 in Nashik covers three wings and 90 reported flats; and Blue Ridge Project C in Pune is identified through a 7,728 m² land area and 25,407.30 m² approved built-up area. These are project descriptors, not verified GST-cost estimates or completed RERA audits. Differences in project category, phase, area and historical period limit direct comparison. The proper analytical unit must therefore be specified separately for each question: a dated tax transaction for GST classification, a project-month for cash flow, an applicable item in a document inventory for compliance, and an independently identified respondent for stakeholder views.



Figure 1. Residential Building Construction Activity in Pune, Maharashtra, India.

The present contribution lies in a transparent distinction among three forms of information: reported historical case characteristics, demonstrative financial calculations and an artificial coded response matrix. Six statistical figures explain the internal pattern of the reported matrix without treating synthetic observations as recruited survey evidence.

The role of stakeholders also varies systematically across the project lifecycle. Developers may be responsible for registration and financial reporting, contractors for procurement and billing evidence, consultants for technical certifications, and purchasers for interpreting public disclosures. A valid cross-group comparison must therefore establish common question wording and comparable exposure to the underlying process. A high numerical response on perceived burden is not equivalent to a breach, financial loss or documented delay. Equally, a strong correlation between accountability and transparency may reflect shared response patterns, rather than a causal change in completion performance. The distinction between administrative measures and engineering outcomes is maintained throughout the

analysis. These design choices limit overinterpretation while still allowing operational priorities to be identified in the demonstrative results.

2. Related Work

Research examining taxation and project finance identifies several distinct pathways through which regulation may affect construction delivery. Kumaraswamy [7] investigated the working-capital consequences of the Goods and Services Tax (GST) for Indian small and medium enterprises, emphasising collection periods, payment cycles and financing pressure; the enterprise-level design does not isolate construction projects. Agarwal [13] compared works-contract taxation before and after GST, drawing attention to classification and tax-treatment differences, although the working-paper approach does not validate transaction outcomes across multiple developments. Pawar and Patil [14] studied the combined implications of GST and the Real Estate (Regulation and Development) Act (RERA) in Maharashtra using questionnaire evidence and relative-importance analysis, identifying perceived administrative and financial concerns rather than authenticated project-level costs. Shibani and Arumugam [16] examined construction cost overruns in India and highlighted project-management considerations, but their broader cost-control focus cannot independently attribute price changes to tax rules. Pawar and Gidde [27] addressed GST and RERA in the Pune-region building sector, offering geographic relevance while relying on sectoral assessment rather than reconciled invoice and payment records. Collectively, these five contributions justify separating unrecoverable tax, potentially recoverable input tax credit, project financing requirements and stakeholder-reported burden. None supplies the dated transaction evidence necessary to establish actual GST-related procurement-cost differences for the three developments examined here.

Regulatory governance literature examines whether statutory disclosure, enforcement and dispute-resolution arrangements influence stakeholders and project conduct. Chawla and Kumar [5] analysed urban homebuyer protection under Indian real-estate regulation, combining legal examination and survey-based evidence; they identified implementation concerns that complicate simple assertions of improved buyer outcomes. Tandel and colleagues [6] investigated mandatory litigation disclosure using 11,553 unit-level transactions across 972 Mumbai projects and reported a relative price decline of 4–6% for litigated units, providing comparatively strong evidence on information asymmetry but not developer compliance costs. Bharti and co-authors [8] reviewed real-estate disputes and potential institutional responses, connecting transparency with governance and conflict resolution rather than measuring project cash flow. Datrange and colleagues [9] evaluated challenges associated with the Real Estate Act, including appellate processes and redevelopment, highlighting that the practical application of statutory requirements varies across project circumstances. Patel and colleagues [10] used an artificial-neural-network approach to examine delay occurrence in disputed real-estate projects; predictive modelling in that context does not identify the independent effect of RERA obligations. Together, these five studies establish the relevance of disclosure quality, dispute management, time-related risk and buyer information. Their differing units of analysis also demonstrate why transaction evidence, regulatory records and questionnaire perceptions should not be treated as interchangeable measurements of regulatory performance.

The construction-management and measurement literature provides methods for assessing perceived regulatory burden without confusing questionnaire ratings with verified project outcomes. Das [15] examined organisational and project-management mechanisms associated with delays in Indian real-estate projects, showing why schedule performance can reflect coordination and management conditions beyond statutory procedures. Cronbach [17] developed coefficient alpha as a measure of internal consistency, providing a diagnostic for grouped questionnaire items but not proof that a multidimensional instrument measures one construct. Holt [18] critically revisited relative-importance analysis in construction research, explaining both its usefulness for prioritising reported factors and the care required when interpreting ordinal responses. Kruskal and Wallis [19] introduced a rank-based comparison procedure suitable for testing group differences without assuming normality in the original item scores; significance does not establish causal effects. Shapiro and Wilk [21] proposed a formal normality test, supporting explicit distributional assessment before choosing statistical procedures. These five contributions underpin the present analysis of mean ratings, relative extent indices, internal consistency, distributional form and occupational-group contrasts. However, the methodological tools only assess the structure of available observations. In the present study the 80 coded records are artificial, so the resulting coefficients and tests demonstrate reproducibility rather than population estimates or evidence of realised regulatory impacts.

3. Materials and Methods

The study follows a descriptive-analytical design combining three preliminary Maharashtra case settings with an 80-record coded response matrix. The case settings are used to define project context, while the coded matrix supports demonstration-level statistical analysis. The four analytical domains are: (i) cost and cash flow, (ii) compliance and documentation, (iii) management and progress, and (iv) stakeholder experience.

The principal variables include role category, years of experience, project category and 12 five-point survey items related to GST cost, GST cash flow, RERA financial impact, documentation burden, planning, coordination, operational difficulty and transparency. Relative extent indices were obtained from the mean item score divided by the scale maximum of 5, as given in Eq. (1). Reliability was examined using Cronbach's alpha, shown in Eq. (2). Non-parametric stakeholder comparisons used the Kruskal–Wallis test, and associations were examined using Spearman rank correlation with Holm-adjusted p-values [17]–[23].

REI = Mean item score / 5

(1)

$$\alpha = (k/(k-1)) [1 - (\Sigma\sigma_i^2 / \sigma_t^2)]$$

(2)

where REI is the relative extent index, k is the number of items, σ_i^2 is the variance of item i and σ_t^2 is the total-score variance. A worked GST scenario compared full and partial ITC utilisation to show how unrecoverable GST affects net procurement cost under otherwise identical taxable value.

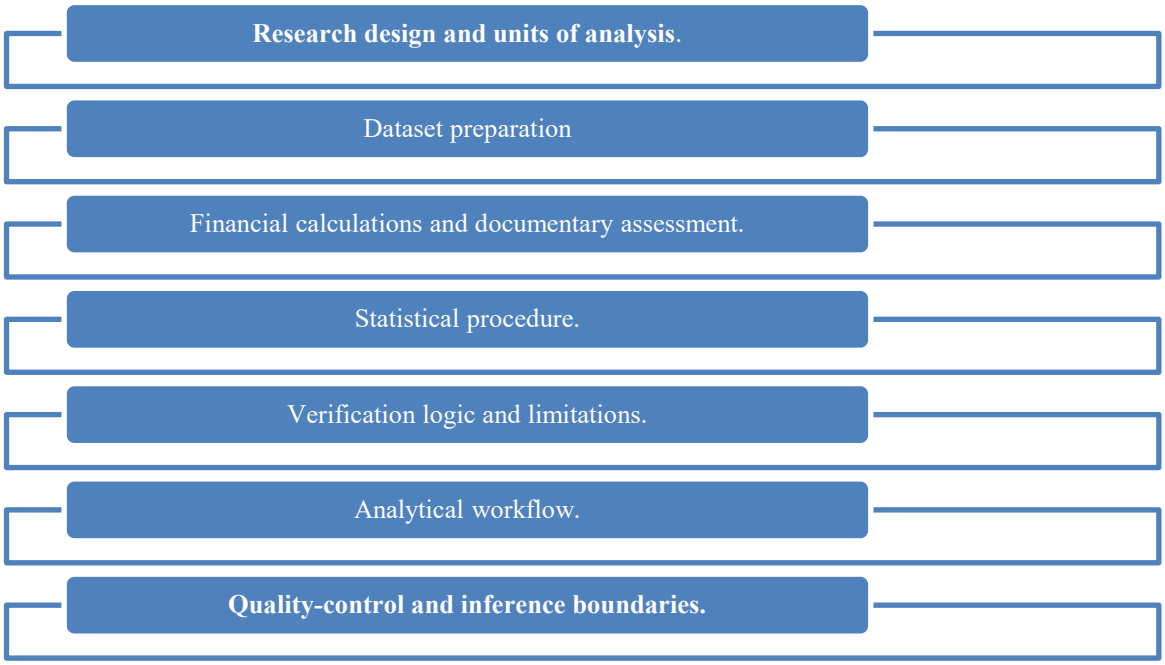


Figure 2: Methodology Flowchart

3.1 Research design and units of analysis.

The design uses historical project case identification and a structured questionnaire demonstration, with separate interpretations for documentary and coded information. Project-level fields identify location, development type, floor configuration, unit count and reported area. Transaction-level GST examination requires invoice date, taxable value, tax amount, purchaser or supplier classification, legally eligible credit, credit-utilisation date and payment date. Compliance analysis requires a dated register of the requirements applicable to each project phase. The 80 coded rows represent a demonstration matrix, not evidence that 80 project stakeholders were surveyed. As a result, descriptive sample frequencies cannot be generalised to the regional construction workforce.

3.2 Dataset preparation.

The available coded dataset contains 80 records, 12 five-point analytical items and 960 scaled entries. Reported audit results show zero missing scaled responses and zero raw-to-coded mismatches. Analysis uses the reported categorical fields for occupational role, experience and project type, and item scores for twelve finance, management, compliance

and confidence indicators. Each variable is inspected using its valid denominator; category proportions are expressed as the category count divided by 80 and multiplied by 100. The original response-scale semantics are retained; rewording an extent score as causal effectiveness is avoided. Domain scores aggregate conceptually related items but are not assumed to constitute a unidimensional construct.

3.3 Financial calculations and documentary assessment.

The net procurement-cost illustration is defined as the taxable base value plus input tax that cannot be lawfully recovered. For two otherwise comparable scenarios, percentage variation equals [(scenario B net cost − scenario A net cost) / scenario A net cost] × 100. Peak funding deficit would be computed from dated cumulative receipts and payments if reconciled ledgers were available; it cannot be estimated from the case descriptions. Document completeness would be defined as 100 × (verified applicable items / applicable items assessed).

3.4 Statistical procedure.

Item means, medians, standard deviations and frequency profiles describe the coded five-point responses. The relative extent index (REI) is calculated as the item mean divided by the maximum scale value, five, giving an index between zero and one. Reliability is evaluated using Cronbach's alpha at the full-instrument and domain levels; the higher overall alpha does not demonstrate that all twelve indicators measure one latent variable. Shapiro–Wilk testing informs distribution-sensitive decisions. For occupational contrasts, the Kruskal–Wallis procedure compares ranks among eight role groups. Spearman's rho measures monotonic associations between prespecified item pairs, while Holm correction controls multiplicity within the selected comparison family [17]–[23].

3.5 Verification logic and limitations.

Data and calculations are cross-checked against the reported frequency totals, item ranges and scale direction. A reproducible analysis would preserve anonymised item-level records, codebook, missing-value rules, grouping definitions and software output. No independent software version, field recruitment protocol, authenticated GST input-credit register, bank statement or RERA submission log is supplied for project-level verification. Consequently, statistical checks establish internal computational coherence only, and the percentage in the worked tax scenario is hypothetical rather than an observed savings or cost escalation in any named development.

3.6 Analytical workflow.

The reproducible sequence is: (1) identify the project or transaction and the applicable regulatory period; (2) verify source documentation and classify the record; (3) validate questionnaire codes and frequencies; (4) compute descriptive, reliability and non-parametric statistics; (5) interpret differences and associations with their sample limitations; and (6) compare numerical conclusions with the availability of original financial and regulatory evidence. This workflow prevents a rating about cost pressure from being substituted for a measured rupee amount.

3.7 Quality-control and inference boundaries.

The statistical audit is performed at three levels. First, record completeness and coding consistency verify whether the descriptive summaries can be reproduced from the represented score matrix. Second, scale diagnostics assess whether domain-level averages are interpretable, noting that a relatively high pooled Cronbach coefficient can arise from shared response tendency across otherwise distinct constructs. Third, hypothesis tests are interpreted in relation to available group sizes and the non-random nature of the underlying matrix. None of these checks supplies an external field-validation sample. Future validation should preregister stakeholder strata, document questionnaire eligibility, record non-response and obtain a direct audit trail from project source records to computed outcome measures. For real projects, GST cost and liquidity should be calculated for matched invoice classes and time windows; RERA completeness must use a project-specific applicable-obligation denominator. Such safeguards distinguish a methodologically coherent calculation from an externally confirmed regulatory impact.

Table 1. Summary of preliminary case settings used for contextual analysis

Case	Key particulars	Analytical relevance
Cool Homes, Bhusawal	G+4 mixed-use development; 24 flats and 4 shops; area stated as 6400 sq ft	Small mixed-use context for GST and RERA mapping
Dream Shelter Phase 1, Nashik	Three wings (A, B, C); 90 reported flats	Phase-based residential setting for document review

Blue Ridge Project C, Pune	Land area 7,728 m²; approved built-up area 25,407.30 m²; 2 buildings	Larger residential case for documentary comparison

The case settings provide contextual grounding only. They do not contain verified invoice-wise GST outcomes, dated bank-ledger reconciliation or authenticated RERA performance records. Accordingly, the cases are used to frame the evidence requirements rather than to claim observed causal effects.

4. Results and Discussion

The 80-record analytical matrix contains 960 scaled values and no missing coded responses. Eight occupational categories are represented, with civil engineers (18.8%) and project managers (17.5%) constituting the largest blocks. The most common experience band is 6–10 years (31.2%), while residential projects dominate the project-category distribution (37.5%). Figures 2–4 summarise these sample features.

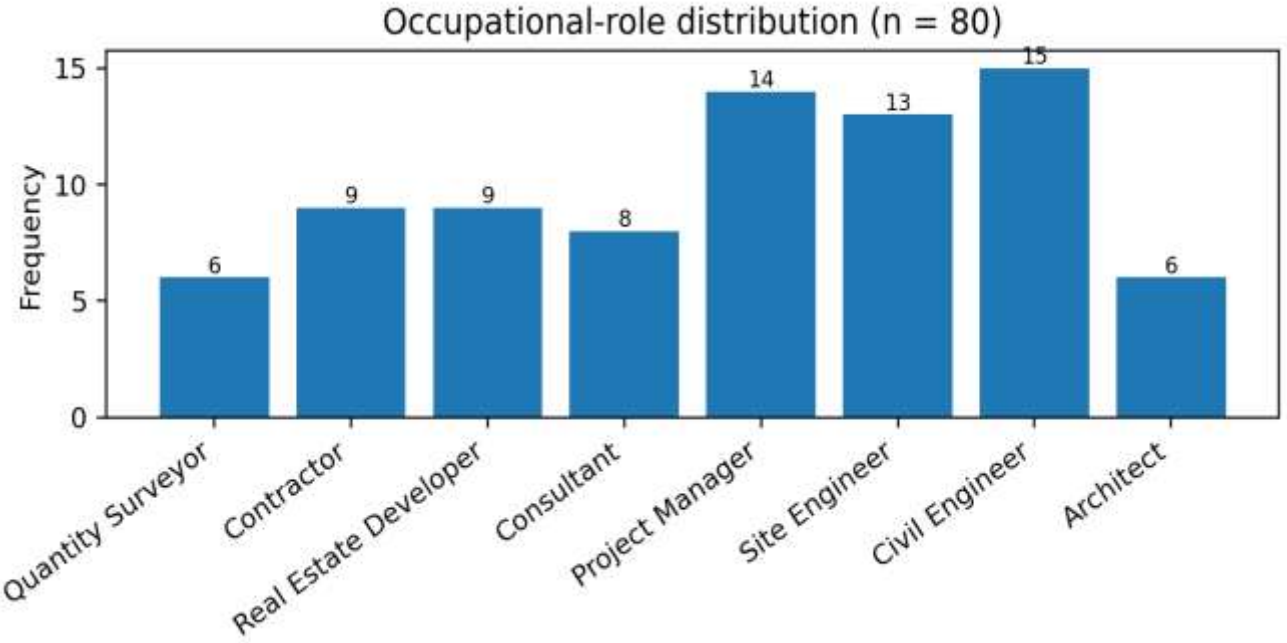


Figure 3. Occupational-role distribution of respondents.

Civil engineers (15), project managers (14) and site engineers (13) are the largest occupational categories. The dataset also includes architects (6), quantity surveyors (6), contractors (9), developers (9) and consultants (8). No buyers are represented.

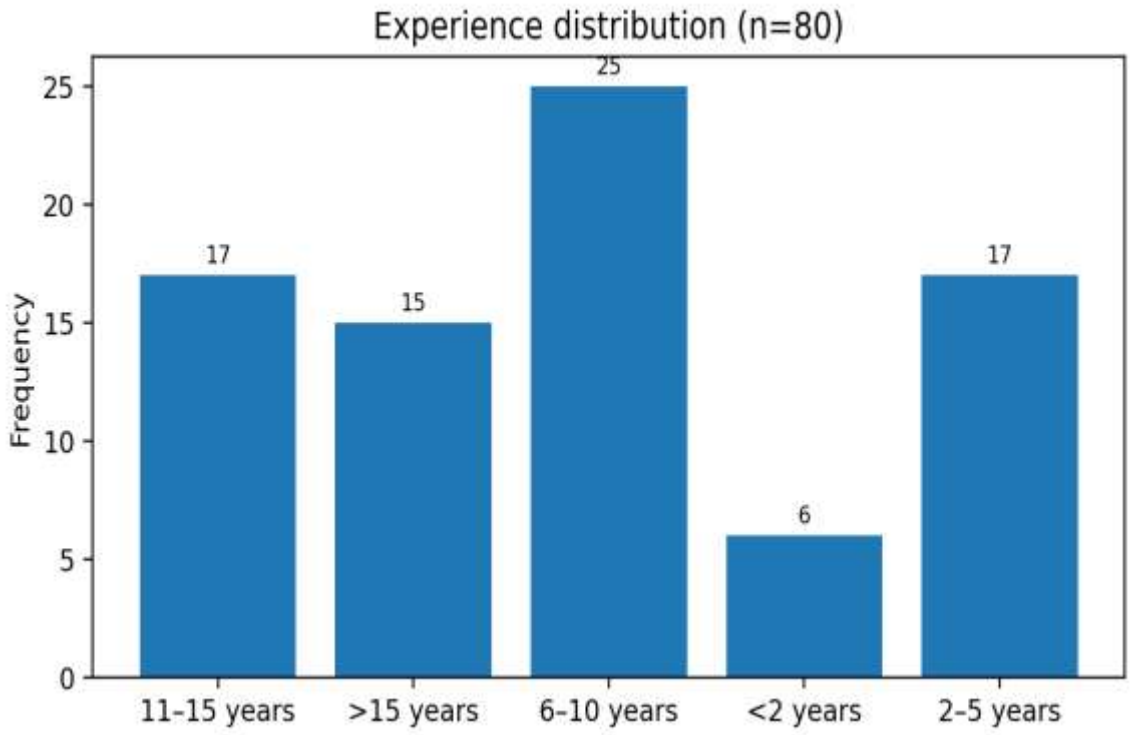


Figure 4. Distribution of professional experience.

The largest share belongs to the 6–10 year group (25 responses), followed by two equal bands of 17 responses each for 2–5 years and 11–15 years. This indicates moderate professional maturity within the coded matrix.

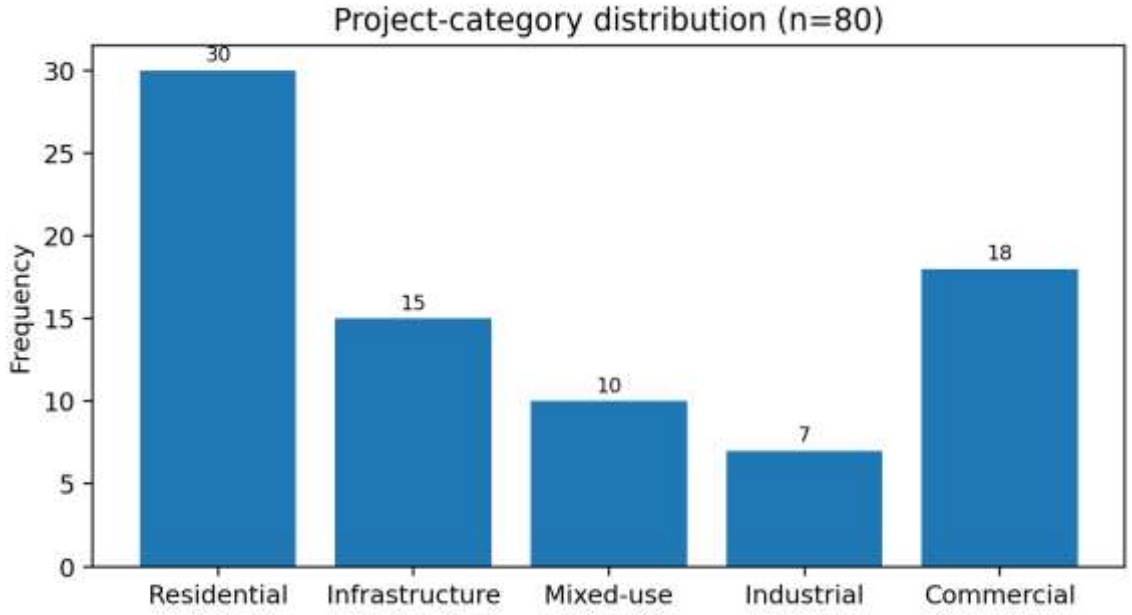


Figure 5. Distribution of project categories.

Residential projects account for 30 of 80 coded cases, exceeding commercial (18), infrastructure (15), mixed-use (10) and industrial (7). The result suggests that interpretation is most directly aligned with building-oriented regulatory experience.

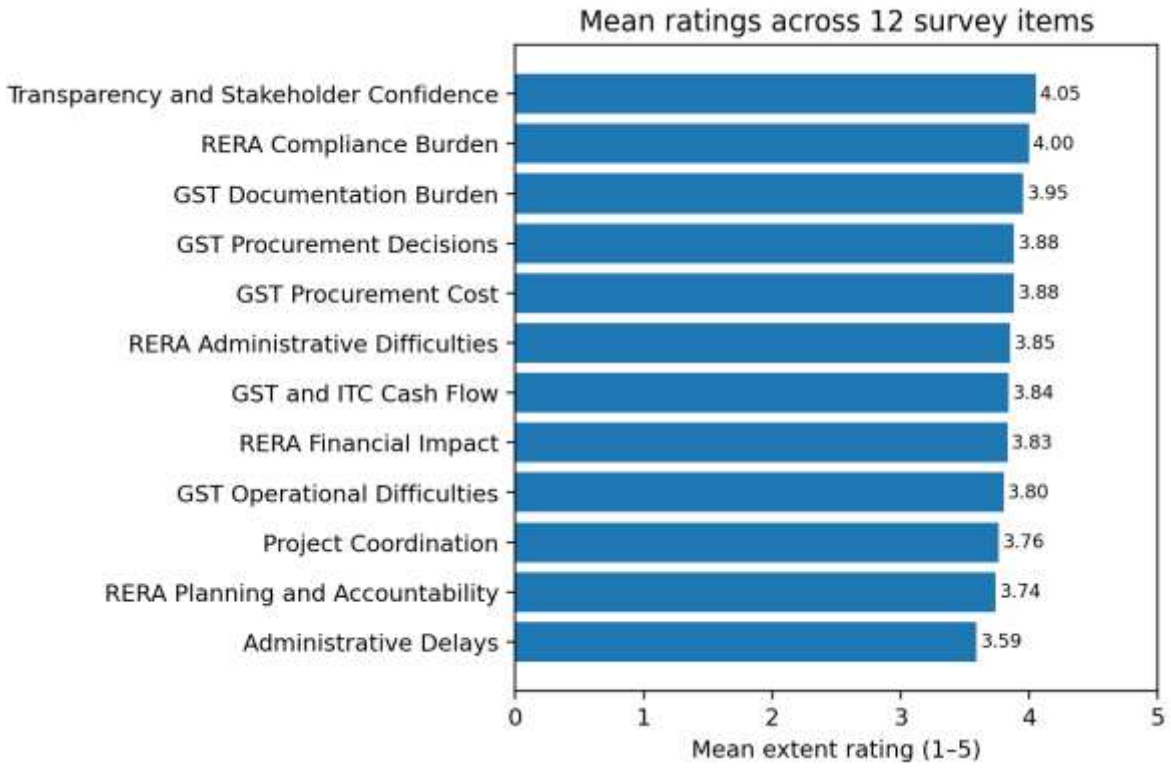


Figure 6. Mean extent ratings for the 12 analytical items.

Transparency and stakeholder confidence attains the highest mean score (4.05), followed by RERA compliance burden (4.00) and GST documentation burden (3.95). Administrative delays record the lowest mean (3.59), implying comparatively lower intensity in the coded responses.

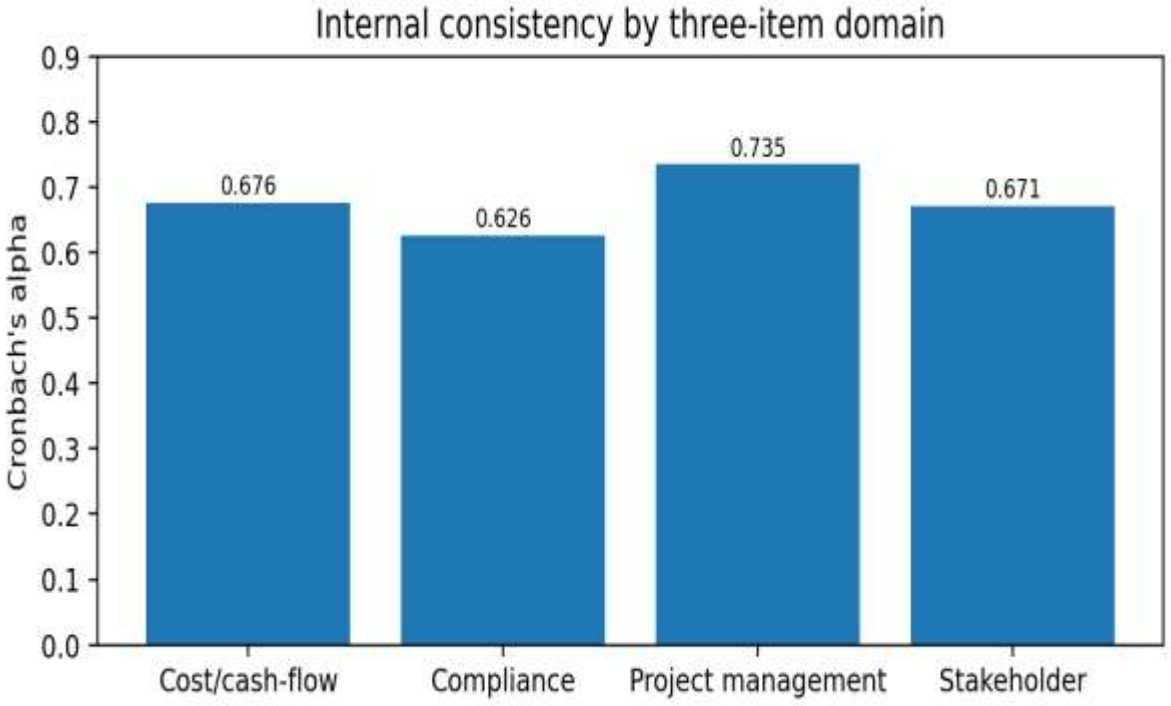


Figure 7. Domain-level Cronbach alpha coefficients from the reported dataset.

Domain-level Cronbach alpha varies from 0.626 for compliance to 0.735 for project management, with cost/cash-flow at 0.676 and stakeholder experience at 0.671. These values are reported descriptive reliability diagnostics for three-item sets.

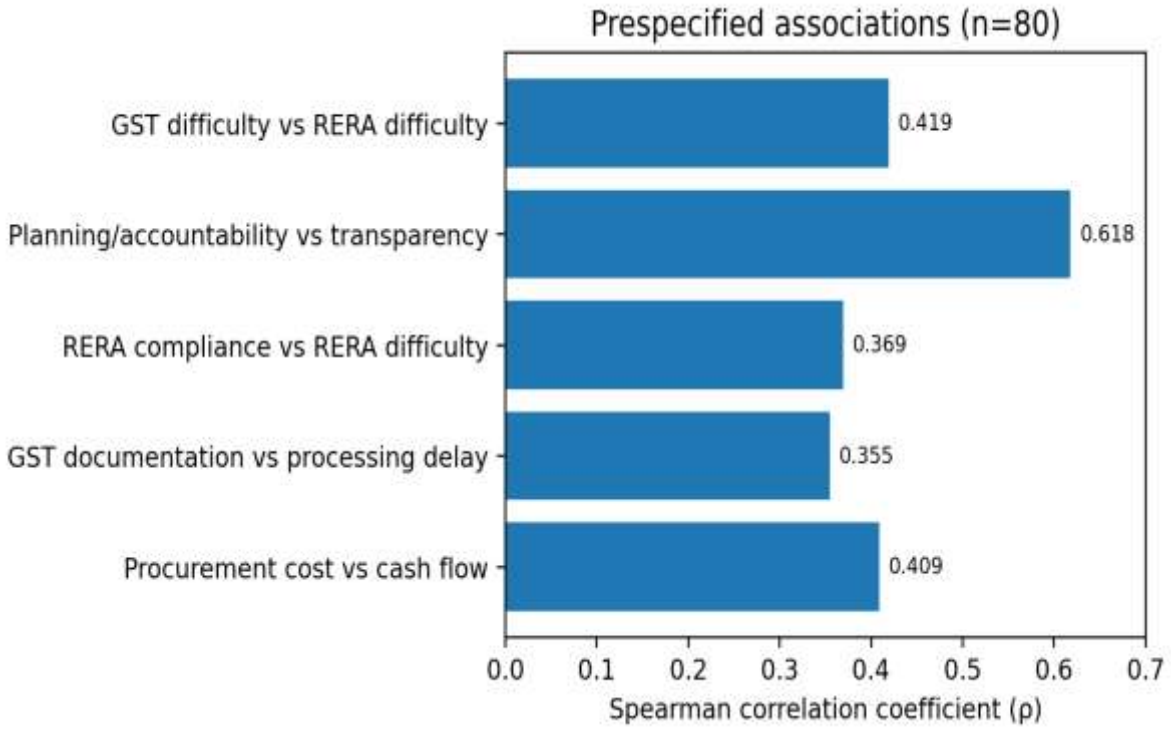


Figure 8. Spearman correlation coefficients for prespecified associations.

The strongest association is observed between planning/accountability and transparency (ρ = 0.618). Moderate positive associations are also seen between GST difficulty and RERA difficulty (ρ = 0.419) and between procurement cost and cash flow (ρ = 0.409), suggesting linked managerial perceptions across domains.

Table 2. Key descriptive and reliability results

Indicator	Result
Records / scaled values	80 / 960
Missing scaled responses	0
Highest mean score	Transparency and stakeholder confidence = 4.05
Lowest mean score	Administrative delays = 3.59
Overall Cronbach alpha	0.8951
Domain alpha range	0.626 to 0.735
REI range	0.718 to 0.810

The reliability diagnostics suggest good overall internal consistency for the full 12-item instrument, but the domain-specific alpha values are lower and indicate that the dataset is better suited to domain-wise description than to a single undifferentiated impact score. This interpretation is reinforced by the multidimensional nature of the items, which span finance, documentation, operational difficulty and stakeholder outcomes.

Table 3. Selected inferential results

Test / association	Statistic	p-value	Interpretation
Kruskal–Wallis: GST documentation burden by occupational group	H = 11.503, df = 7	0.1181	Not significant at p < 0.05
Kruskal–Wallis: RERA compliance burden by occupational group	H = 12.698, df = 7	0.0798	Not significant at p < 0.05
Spearman: procurement cost vs cash flow	ρ = 0.409	0.0002	Moderate positive association
Spearman: planning/accountability vs transparency	ρ = 0.618	< 0.0001	Strongest positive association
Shapiro–Wilk for stakeholder-experience domain	W = 0.925	0.0002	Departure from normality

The inferential results justify the use of non-parametric procedures. Shapiro–Wilk p-values below 0.01 across the domain averages indicate non-normal distributions. Kruskal–Wallis tests do not support statistically significant differences between occupational groups for the selected burden variables. By contrast, correlation analysis reveals practically meaningful relationships among conceptually linked items. These patterns indicate coherent analytical structure but do not by themselves establish external validity.

5. Validation, Implications and Limitations

A worked GST scenario using a taxable procurement value of ₹1,00,000 and GST at 18% shows that a reduction in effective ITC utilisation from ₹18,000 to ₹9,000 increases the non-recoverable tax component by ₹9,000 and raises the net procurement cost from ₹1,00,000 to ₹1,09,000. The percentage increase is therefore 9%, calculated as [(1,09,000 − 1,00,000) / 1,00,000] × 100. This simple validation illustrates why tax cash outflow and permanent tax cost should not be conflated in construction-cost analysis.

From a managerial perspective, the results highlight three practical themes: first, documentation and compliance burden remain high-ranking concerns; second, transparency is strongly linked to planning and accountability; and third, procurement cost and liquidity should be assessed together because their association is positive and non-trivial. For project teams, this means that invoice reconciliation, document control and milestone-based disclosure need to be managed as integrated processes rather than separate compliance tasks.

The principal limitation is evidentiary rather than statistical. The three case settings provide only historical or descriptive project particulars, and the 80-record matrix is artificial rather than drawn from recruited respondents. Consequently, the paper should be read as a compact technical demonstration and framework-building exercise, not as a definitive empirical estimate of GST and RERA effects in Maharashtra construction. Full validation would require authenticated invoices, bank-ledger traces, dated regulatory submissions and documented staff-effort records.

6. Conclusion

This compact study summarises the available analytical material on GST and RERA in Maharashtra construction and presents it in a concise, submission-oriented format. The numerical results show that the dataset is complete at the coding level (80 records; 960 scaled values), that transparency and stakeholder confidence receive the highest mean extent rating (4.05), and that administrative delays receive the lowest (3.59). The relative extent indices range from 0.718 to 0.810, overall reliability is high ($\alpha = 0.8951$), and the strongest positive association is observed between planning/accountability and transparency ($\rho = 0.618$). A worked tax illustration further demonstrates that partial ITC utilisation can increase net procurement cost by 9%. In practical terms, the study supports an integrated regulatory assessment approach combining financial review, document control and stakeholder evaluation. Nevertheless, the absence of authenticated project-level outcome records means that the present paper should be used as a compact analytical manuscript and framework for future empirical validation.

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