

## **A STUDY ON DEALERS PERCEPTION REGARDING GST AND ITS PROPER COMPLIANCE**

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### **ABSTRACT**

GST could be a value based revenue enhancement which levied on the worth added by the supplier. GST has been introduced in additional than 160 countries and France was the primary to introduce in 1954. It is one tax on the availability of products and services right from the manufacturer to the patron. The tax came into effect from 1st July 2017 through the implementation of 101st amendment of the constitution of India. Primarily eradicating cascading tax and smoothing the flow and structure to create it more seamless and arranged it'll assist in making full input step-down possible at central and state level. The aim of present study is to analyse the perceptions of dealers regarding GST, their satisfaction level and proper compliance. The information for the study were collected by means of structured questionnaire with the sample of hundred respondents. It was found that satisfaction are dependent on various measures of perception such as Awareness, Service Quality, Benefits, Problems and Administration Mechanism. Satisfying the perception of dealers may lead to the proper compliance of the system some measures are to be taken for making them satisfied which will automatically resulted in the voluntary and proper compliance of the system. It can bring a positive change in the attitude of the dealers towards compliance of GST especially when their perception regarding the system is satisfied.

**Keywords:** GST, Perception, Satisfaction, Proper Compliance

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## Introduction

India is that the world's 6th largest economy and a head to become the world's fifth largest economy in terms of GDP (International Bank for Reconstruction and Development Report). Many Characteristics like cheap labour, high growth made, India an area of attraction for investors and traders. However the complexities involved within the tax structure became an excellent issue and that they were complained about it. In this sense plenty of reforms have placed so as to strengthen the direct and revenue enhancement system in India. Indirect taxation in India dates back to few centuries in kautilya's Arthasashtra, Manu smriti and British rule. Introduction of a general excise levy of 10 percent on all goods produced within the country was recommended in Boothalingam's committee in 1960's but central government failed to accept this recommendation. Excise was first introduced in India within the province of Bombay, where a tax imposed on the sales of tobacco within certain very limited urban and suburban areas. Later numerous tax structure were introduced. Laws regarding taxes should be made as simple as possible and to modernize the methods of tax administration (Raja j Chelliah (1991-1993)).

GST may be a wide topic of debate everywhere nowadays. Taxes are the most revenue of each economy and also backbone of the govt.. Taxes are the mandatory financial charges or another sort of levy imposed upon a taxpayer by the govt. organisation for the common facilities provided so as to fund various public expenditure. Dealers are one of the most important taxpayer under the GST. Complying with tax laws and regulations means reporting of the correct tax bases, timely filing of tax returns and payment of the amount payable to the concerned tax authority and correct determination of the tax burden (Andreoni, Erard & Feinstein, 1998). The amount of tax noncompliance is still a challenge for all government but it's more serious in the developing countries (Loo & McKerchar, 2010; Kim, 2008; Cobham, 2005). Therefore, it is essential to study the perception of dealers regarding GST and its proper compliance.

Goods and services tax implementation resulted in simplified system of indirect tax in the country (Dr.D. Amutha, 2018). It permits perpetual business transactions across the country and around the world. According to the international reforms the implementation of GST has forced each business to renew their strategies, processes, supply chain and systems which is apart from meeting the quality standards (Dr.R Sridevi). Researchers have carried out extensive study about the perception of dealers regarding GST and have found certain significant factors that influence the perception of dealers.

## Research gap and objectives

The current study therefore is an attempt to establish relationship between satisfactions of perception of dealers with level of tax compliance. While going through the review of literature it reveals that prior studies have focused on the factors of perception of dealers and compliance but this study tries to unravel how the satisfaction of the perception of dealers influence the proper compliance of tax laws. The study raises the following research questions for investigation. What are the factors influencing perception of dealers? What are the factors influencing satisfaction of dealers? How the satisfaction does relates to the proper compliance? The study on perception of dealers regarding GST and its proper compliance is undertaken with the following specific objectives:

- To study the perception and satisfaction of dealers regarding GST
- To study the relation between satisfaction and proper compliance

## **Development of Hypothesis and Model for Validation**

### **Perception of Dealers**

Dealers are the key players in any type of business. They constitute a core group in an indirect tax system. It is their responsiveness and the compliance which determines the success or otherwise of a tax system. They feel the impact and not the incidence of a tax as they do not actually pay any thing out of their pockets. They simply act as the collection agents on behalf of the government. Positive attitude towards citizen regarding tax system is important to enable individual have responsible towards development of the country. In order to record the perception of the dealers regarding GST a total 5 dimensions have been put into analysis :

#### **Awareness**

Awareness is the state or ability to perceive, feel, or be conscious of events, objects or sensory patterns. In this level of consciousness, sense data can be confirmed by an observer without necessarily implying understanding. It is the state or quality of being aware of something (Wikipedia, 2010). According Muliari and Setiawan (2011) awareness of taxation is a condition where a person knows, recognizes, respects and obeys the applicable tax provisions seriously and desires to fulfill his or her tax obligations. While Nugroho (2012) defines consciousness of paying taxes as a form of moral attitude which gives a contribution to the state to support the development of the country and strive to comply with all rules set by the state and can be imposed on the taxpayer. The role of taxpayer awareness and compliance is extremely vital for a nation in an endeavour to collect the state revenue from tax sector

H01: There is no significant relationship between Awareness and Dealers Satisfaction.

#### **Service Quality**

Service quality reflects the extent to which the delivered level of service matches Customer expectations (Lewis and Booms, 1983). The definition of tax service according to Boediono (2003) in Caroko (2015) is a process of assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success. Within the context of taxation, several (Connolly & Bannister, 2008; Ali et al, 2017; Nurhayatiet al, 2015; Jaya et al, 2017) have studied the thought of service quality as an antecedent to tax compliance. Based on the study of Dr. CH. Venkata Krishna Reddy, Haftay Desta Abay (2018), Assessment of large Taxpayers' Satisfaction with Tax Service Delivery System: A Study on Ethiopian giant Taxpayers' office, Ethiopia. Findings of the study has shown that there's a major and direct correlation between taxpayers satisfaction and quality service dimension. Study of Dewi Arvini wisudawaty, Yohanes Rura, Andi Kusumawati (2018), From the results it is found that quality of the system, information quality and service quality of tax have a significant effect on taxpayer compliance. Therefore we establish the following hypothesis

H02: There is no significant relationship between Service Quality and Dealers Satisfaction

#### **Benefit**

In line with Dr. K. Kishore Kumar Reddy, Dr. Siddarapu Haribabu, Prof. P. Mohan Reddy (2017), "goods and service TAX (GST) advantages and disadvantages in India ". The GST can facilitate to get rid of economic distortion and bring regarding common national market. It'll

facilitate to form clear and corruption free tax administration in two ways. As cost can decrease which might support to extend export from our country. As non exempt sale limit is brought down i.e. only Rs. 10 lakh, it's expected that tax base are comprehensive within the country.

Based on the study of Abhishek Kumar Yadav, Ashwani Kumar (2018), "Indian goods and Services Tax: A Review of its Introductory Stage and its possible Contribution Towards sustainable Economic Development".. So we tend to establish the subsequent hypothesis.

H03: There is no significant relationship between Benefit and Dealers Satisfaction.

### **Problem**

The term simply means that a matter or state of affairs thought to be unwelcome or harmful and needing to be treated and overcome. Based on the findings of Dr. K. Kishore Kumar Reddy,

Dr. Siddarapu Haribabu, Prof. P. Mohan Reddy (2017) "GOODS and service TAX (GST) advantages and disadvantages IN INDIA". Critics say that GST would have effect negatively on the real estate market. GST brought tiny traders within the tax net, it'll tough to small traders to contend with robust / huge traders. As GST is on purchasing/consumption, its revenue can go to state during which article sold or service is rendered rather than produced. The best issues in implementation of GST are that the businesses have to be compelled to revamp their tax and IT infrastructure entirely. Therefore, we establish the following hypothesis.

H04: There is no significant relationship between Problems and Dealers Satisfaction

### **Administration Mechanism**

Tax administration refers to the identification of tax liability based on the existing tax law, the assessment of this liability, and the collection, prosecution and penalties imposed on recalcitrant taxpayers. The first mandate of most tax administrations is to boost taxpayers' satisfaction and make certain compliance with tax laws (OECD, 2010). The shape of relationships supported a mix of partnership and mutual responsibility will increase the motivation of taxpayers to properly perform their tax obligations and is one amongst the conditions for the stable functioning of the legal system and also the economy of the state, as it contributes to the expansion of tax collection. Therefore, we establish the following hypothesis

H05: There is no significant relationship between Administration Mechanism and Dealers Satisfaction.

### **Satisfaction**

There are several taxpayers satisfaction driving factors that require to look at so as accurately measure it. Kotler (1997: 36) incorporates components of performance in it, thus it's said that client satisfaction is that the level of one's feelings after comparing perceived performance compared with expectations. If performance falls short of expectations, the consumer is discontented. On the contrary, if performance matches expectations, the consumer is happy. If performance exceeds expectations, the consumer is extremely happy or delighted (Kotler, 2000: p. 36). Wilson et al. (2008) as cited in Amanfi (2012) declared that apart from service quality price value or compliance cost, product quality, criticism handling and worker satisfaction will determine client satisfaction. In relating taxpayer satisfaction and service

quality, researchers have been more precise regarding the meaning and measurements of satisfaction and service quality. Satisfaction is a subjective concept which mainly depends on lot of factors and may varies from person to person.. Therefore, we establish the following hypothesis

H06: There is no significant relationship between Satisfaction and Proper Compliance

### Tax Compliance

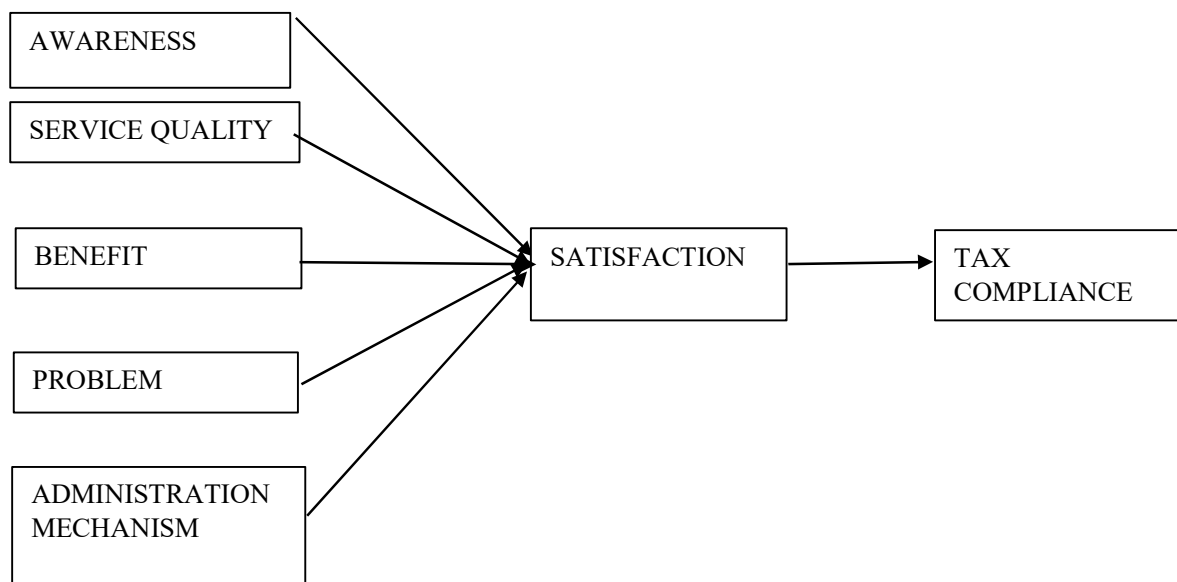
According to Roth et al. defined tax compliance as filing all required tax returns at the proper time and that returns accurately report tax liability in accordance with the tax law applicable at the time the return is filed. According to Ishak Awaluddin, Sulvariany Tamburaka (2017), The impact of Service Quality and taxpayer Satisfaction on Compliance Payment Tax effect at office One Roof System in Kendari. taxpayer satisfaction incorporates a positive however not partly vital effect on compliance to pay motor vehicle tax. That is, taxpayer satisfaction has contributed completely to compliance to pay motor vehicle tax, however there are still different factors that additionally influence compliance pay motor vehicle tax. Quality of service and taxpayer satisfaction influence simultaneously to compliance pay motor vehicle tax. Therefore, we establish the following hypothesis

H06: There is no significant relationship between Satisfaction and Proper Compliance

### Model for Validation

Based on the above identified variables and review, the following Model was developed for Validation.

**Figure 1**



**Model for validation**

Source: Compiled by the Researcher based on extensive review

### Materials and methods used

The study tries to go looking out the influence of satisfaction of the perception of dealers regarding GST towards its proper compliance. During this study, five independent variables, one mediating variable and one dependant variable are tested. Dependant variable is compliance, mediating variable is satisfaction and independent variables are Awareness, Service Quality, Benefit, Problems and Administration Mechanism. A sample is a finite subset of population, selected from it with the objective of investigating its properties. A sample of dealers who pay goods and services tax was taken from the city of Cochin. Sampling design is a design that specifies the sample frame, sample size, sample selection and estimation method in detail. For this study, the 100 samples were selected by using the convenience sampling method from the total population of dealers who is paying goods and services tax. Data was collected from the respondents irrespective of the size, nature, location and type of business using structured questionnaire prepared digitally in Google forms. Google Forms Questionnaire were send to the respondents and responses were taken from the Google response sheet. The primary data collected were statistically coded, processed, classified, tabulated and analysed by using statistical and mathematical tools and techniques like percentages, mean, mode and standard deviation. In this study table and statistical results were derived with the help of the software called Statistical Package for Social Science (SPSS).

### **Analysis of data**

#### **Demographic Findings**

- Most of the respondents belongs to the age group of below 30 years whereas only minimum number of respondents belong to the age category above 60 years.
- Most of the respondents were sole traders whereas only a minority belonged to partnership.
- Majority of the respondents engaged in trading activity while only few belongs to manufacturing.
- More than half of the respondents of the study have experience below 10 years whereas least belongs to 20-25 years and above 25 years category.
- Majority of the respondents have annual turnover below 20 lakhs whereas minority belongs to above 1 crore category.
- Most of the business located in the urban area whereas least is in semi urban area.
- More than half of the respondents approach internet to obtain information about tax whereas television holds the lower position as the source of information of tax.
- Reliability Test were carried out shows the Alpha values for all the seven factors and it can be concluded that the scale has internal consistency and reliability.

### **Regression Analysis, Model Validation and Hypothesis Testing**

Regression analysis was conducted to measure the influence of Awareness, Service Quality, Benefit, Problems and Administration Mechanism on satisfaction and Tax Complacence. The independent variables are AW, SQ, BN, PR, AD and dependent variables are SL and TC. The main objective of regression analysis is to explain the variation in one variable (called dependent variable) based on the variations in one or more other variables (independent variables). If multiple independent variables are used to explain variation in a dependent variable, it is called a multiple regression model. The output of multiple regression analysis was used to test the hypothesis.

### Model Summary

Model	R	R square	Adjusted R square	Standard Error of estimate	Durbin - Watson
1	.831	.691	.674	.32262	1.986

a. Predictors: (Constant) AW, SQ, BN, PR, AM

R square is the percent of the variance in the dependent explained uniquely or jointly by the independents. The R square and adjusted R square will be same when used for the case of few independents. The R square and adjusted R square shown in Table is almost the same. Hence, adjusted R square value is used for interpreting the results. Table shows that 32.36 percent variation in SL is explained by AW, SQ, BN, PR and AM. The Durbin – Watson statistic tests for autocorrelation. As rule of thumb, the value should be between 1.5 and 2.5 to indicate independence of observations (Garson 2010). The value of test is 1.986, which indicates independence of observations.

### ANOVA of regression model

Model		Sum of Square	df	Mean Square	F	sig
1	Regression	21.846	5	4.369	41.979	.000**
	Residual	9.784	94	.104		
	Total	31.630	99			

a. Predictors : (Constant), AW, SQ, BN, PR, AM

b. Dependent Variable : SL

\*\*denotes significant at 1 percent level.

ANOVA table showing the regression model fit presented in Table shows that the model is statistically significant at 1 percent significance level (F=41.979).

### Coefficients of regression analysis

Factors ( Constructs)	Item Acronym	Standard Beta Co-efficient ( $\beta$ )	Sig ( P value)
Awareness	AW	.308	.005**
Service quality	SQ	.241	.009**
Benefits	BN	.203	.022*
Problems	PR	-.157	.044*
Administration Mechanism	AM	.698	.000**

Source: Compiled by the Researcher

\*\*Denotes significance at 1 percent level

\*Denotes significance at 5 percent level

Table presents the Standardized Beta coefficient values and the significant values of independent variables awareness, service quality, benefits, problems and administration mechanism. The independent variable Awareness (AW), Administration Mechanism (AM) and Service Quality (SQ) are statistically significant at 1 percent significance level and the independent variables Benefits (BN) and Problems (PR) are statistically significant at 5 percent significance level. It means that four of the independent variables have positive effect on satisfaction level. From the standard Beta Co-efficient value of the independent variable Problem (PR) we can understand that it has negative effect on satisfaction level. The beta coefficients gives a measure of the contribution of each variable to the model. Higher the beta value, greater is the effect of independent variable on the dependent variable. Among the independent variables Administration Mechanism (AM) has the greatest effect followed by



Awareness (AW), Service Quality (SQ), Benefit(BN) and Problems (PR). Therefore, it is clear that these five independent variables have significant relationship with satisfaction of the dealers. Hence, **H01, H02, H03,H04 and H05 are rejected.**

### Regression Analysis between SL and TC

#### Model Summary

Model	R	R square	Adjusted R square	Standard error of estimate	Durbin Watson
1	.551	.304	.297	.48510	2.260

A.Predictors ( constant ) SL

The R square and adjusted R square shown in Table is almost the same. Hence, adjusted R square value is used for interpreting the results. Table shows that 48.510 percent variation in TC is explained by SL.The Durbin – Watson statistic tests for auto correlation which should be between 1.5 and 2.5 to indicate independence of observations. The value of the test is 2.260 which indicates independence of observations.

#### ANOVA of regression model

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	10.070	1	10.070	42.791	.000**
	Residual	23.062	98	.235		
	Total	33.132	99			

a. Predictors : ( Constant ) SL

b. Dependent Variable : TC

\*\*denotes significant at 1 percent level

ANOVA Table showing the regression model fit presented in Table 3.5.6 shows that the model is statistically significant at 1 percent significance level (F=42.791).

#### Coefficients of regression analysis

Factors ( Constructs)	Item Acronym	Standardized Beta coefficient (β)	Sig ( P value )
Satisfaction	SL	.551	.000**

Source: Compiled by the Researcher

\*\*Denotes significance at 1 percent level

Table presents the Standardized Beta coefficient value and the significant value of independent variable Satisfaction. Satisfaction (SL) the independent variable are statistically significant at 1 percent significance level. Therefore, it is clear that the independent variable Satisfaction (SL) have significant relationship with the dependent variable Tax compliance (TC).Hence, **H06 are rejected**



**Figure 2 : Validated Model**

Source: Compiled by the Researcher based on Hypothesis tested.

### Major Findings

Empirically validated model is portrayed in Figure 2. Administration Mechanism ( $\beta = 0.698$ ) has the highest beta coefficient followed by Awareness ( $\beta = 0.308$ ), Service Quality ( $\beta = 0.241$ ), Benefit ( $\beta = 0.203$ ) and problem ( $\beta = -.157$ ). The beta coefficients of Awareness, Administration Mechanism, Service quality and satisfaction are statistically significant at 1 percent significance level ( $p < 0.01$ ) and Benefit and Problem are statistically significant at 5 percent significance level ( $p < 0.05$ ). Based on the above model it is understood that all 6 null hypothesis are reject and there exists a strong relation between variables. Based on the Standardised beta co-efficient given in the above table following interpretations can be made:

- ✓ H01 : Awareness – Satisfaction : Since the P value is.005, the beta coefficient of the variable is significant and the coefficient (.308)being positive proves there exist a positive relation between awareness and satisfaction of dealers regarding GST..In short Awareness has relationship of 30.8 percent over satisfaction of dealers.
- ✓ H02 : Service Quality – Satisfaction : Since the P value is.009, the beta coefficient of the variable is significant and the coefficient (.241)being positive proves there exist a positive relation between Service Quality and Satisfaction of dealers regarding GST. In short Service Quality has relationship of 24.1 percent over Satisfaction of dealers.
- ✓ H03:Benefit – Satisfaction : Since the P value is.022, the beta coefficient of the variable is significant and the coefficient (.203)being positive proves there exist a positive relation between Benefit and Satisfaction of dealers regarding GST. In short Benefit has relationship of 20.3 percent over Satisfaction of dealers.
- ✓ H04:Problem – Satisfaction : Since the P value is.044, the beta coefficient of the variable is significant and the coefficient (-.157) being negative proves there exist a

negative relation between Problem and Satisfaction of dealers regarding GST. In short Problem has negative relationship of 15.7 percent over Satisfaction of dealers.

- ✓ H05:Administration Mechanism – Satisfaction : Since the P value is.000, the beta coefficient of the variable is significant and the coefficient (.698)being positive proves there exist a positive relation between Administration Mechanism and Satisfaction of dealers regarding GST. In short Administration Mechanism has relationship of 69.8 percent over Satisfaction of dealers.
- ✓ H06:Satisfaction – Compliance: Since the P value is.000, the beta coefficient of the variable is significant and the coefficient (.551)being positive proves there exist a positive relation between Satisfaction and Compliance among dealers regarding GST.

In short Satisfaction has relationship of 55.1 percent over Compliance of GST.

### **Theoretical Contribution**

This study examines the perception of dealers regarding GST and its proper compliance through the validation of theoretical model. For further research,there is a need to search for additional measures and constructs to improve the validity of the model. Findings of the study might be useful for students and academicians as an input for doing similar nature of research in academic field in future.

### **Practical contribution**

Following are the Practical contribution to be considered:

- Sufficient measures should be taken by the department and authorities to increase awareness among dealers about the negative list and composition scheme of GST.
- Departments should give special and individual attention towards the need of dealers.
- Findings of the study shows that the people are facing certain complexities while filing of returns during the relevant periods. It should be addressed.
- Certain measures are required to satisfy dealers with all tax requirements imposed by the authorities.
- Take necessary actions to make the dealers satisfy with Audit, Investigation and Assessment method.

### **Conclusions**

Tax is one of the major revenue of our government and also a compulsory payment. So it is the duty of dealers to pay tax for the transactions taken place. There are lot of factors that affect the satisfaction level of each person regarding system prevails.” A study on dealer’s perception regarding GST and its proper compliance” had its objective to study the measures of perception, its relationship with satisfaction and how the satisfaction affect the compliance of the system. The study focuses on understanding the perception of dealers regarding GST and their satisfaction finally to check whether these satisfaction of perception leads to the proper compliance. The study makes significant contribution to the existing literature by examining the measures of perception, satisfaction and compliance from the dealer’s point of view who is the major payer of GST. In this context the present study attempts to unearth the answers to the research questions of satisfaction of perception of dealers affecting compliance. It was found that satisfaction are dependent on various measures of perception such as Awareness, Service Quality, Benefits, Problems and Administration Mechanism. Satisfying the perception of dealers may lead to the proper compliance of the system some measures are

to be taken for making them satisfied which will automatically resulted in the voluntary and proper compliance of the system. It can bring a positive change in the attitude of the dealers towards compliance of GST especially when their perception regarding the system is satisfied. Hence, the study is quite relevant and timely from the view of both academics and authorities.

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