

## **A STUDY ON IMPACT OF GST TOWARDS CONSTRUCTION SECTOR WITH SPECIAL REFERENCE TO TRIVANDRUM CITY**

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**ABSTRACT:** Since 1947, the Goods and Services Tax (GST) has been the most significant and extensive circular expense reform. The main goal of GST is to replace existing costs like value-added tax, extract duty, administration duty, and deals charge. As it now stands, GST will be a clear benefit to the Indian economy. India, which has one of the largest populations and practises majority rule, follows the framework established by the government for collecting taxes and other fees. At various locations across the inventory network, several kinds of roundabout duties are needed and gathered. The Indian Constitution entrusts the middle and the states with the collection of various taxes. When first introduced, the Value Added Tax (VAT) was seen as a significant advance over the previous Central Extract Obligation at the National Dimension and the Business Charge Framework at the State Dimension. Right now, the Goods and Services Tax (GST) will be another giant step - the next steady step - towards a far-reaching circular expense shift in the country. The finance minister has stated multiple times that the expense will be published on April 1, 2016, in his spending discourse of Budget 2015. (However, FM stated in the CGST Meeting that GST will begin to take effect in April or May 2017). The GST charge structure plays a significant role in India's development. Twelve fees were split among the GST (such as VAT, sale fees, CST, and KKC). One of the most important cost changes that has been waiting a long time is GST. It will be necessary while putting together a contract and using projects and items. GST is necessary to address the declining effects of the current tax structure and to financially unite the country. The impact on various regions of India is covered in the study. In order to analyse and analyse the data acquired through auxiliary sources, such as official government websites, engaging measuring tools are used. In this investigation, we find that while GST lowers tax rates for taxpayers, it also lowers revenues for the federal and state governments. Research reveals a 5% to 10% reduction in goods purchases.

**Key words:** Construction of buildings; the construction sector; the effects of the goods and services tax; the cost of the tax on construction. Economy, goods and services tax (GST), and construction industry

### **INTRODUCTION**

Construction, which is frequently referred to as an unorganised sector, has been the most severely affected because there are many different activities involved, a sizable budget is initially admired, and intelligence regarding the form management as well as the direction of economic aspects is not carried out in accordance with the necessary terms. Alternative approaches are frequently used to address tax boosting activities, subjecting the construction sector to the dreaded consequences of GST on its operations and assigning it to the random sector. There is a misconception that the GST is slowing down the construction industry and that it has increased the cost of equipment, materials, and labour. However, the true situation can be determined by comparing a building that has survived between construction under the old tax collection system and construction under the GST regime. The working patterns of all Indian recessionary industries have seen significant adjustments as a result of the

introduction of the Goods and Service Tax. To determine the implications of the GST on the construction sector, the cost differential is computed on a unit basis.

In order to get better results while spending less time, energy, and money, there has always been a demand for process improvement in the construction sector. In doing so, numerous time-saving techniques are used, leading to the collection of insufficient data regarding all facets of the initiatives. When it comes to recording all the project data after it has been completed, there are some things that are entirely missing. There is room for improvement in each of these areas, and the finance ministry has implemented the Goods & Service Tax (GST) to regulate the building industry. The government of India's implementation of the Goods & Service Tax (GST) has created a lot of uncertainty in the construction sector because it's not only a new issue to deal with but also because it will regulate the so-called "Unorganised Sector." In-depth analyses showing the areas of concern where the cost of the project has changed as a result of the adoption of GST would be shown in detail from the gestation period to the handover phase in order to reach a conclusion. These studies not only provide a clearer picture of all the areas that need to be looked at in order to cut unnecessary costs, but they will also assist the project manager in analysing and creating schedules that are met in accordance with the planned costs and time frame in order to counteract the effects of cost variation in the building construction sector. Therefore, a thorough analysis of a project before and after GST is done to check in cost fluctuation in order to have a clear image of the rise or decrease in cost owing to GST.

The creation of the Goods and Services Tax (GST), which unifies a significant number of Central and State levies into a single tax, aims to achieve the goal of a unified tax structure. GST will help to lessen the overall tax burden on goods and services in addition to addressing the issues with double taxation. Additionally, it will support international competitiveness of Indian exports, giving the economy a much-needed boost. One of India's most important industries, real estate has experienced amazing growth, not just in big cities but also in rural communities. Another change that would significantly affect this industry is GST. Let's examine how the GST has affected the real estate and construction sectors.

### **STATEMENT OF THE PROBLEM**

One step towards transforming India into a nation with a high-income tax structure that is comprehensive, effective, transparent, and business-friendly is the implementation of the GST. Based on the implementation of the country that has implemented the GST, it is also regarded as the best tax system in the world. India just started implementing GST. To counteract uncertainty among the public, the government and its team are still working to disseminate information about the GST. Nearly every day, sales and agreements are made, and in some cases, the GST was necessary. It is a problem if people are still unclear about or confused about the GST tax system, and it gets worse when people ignore the tax and refuse to pay it. It is important to determine whether students are aware of the government's strategy and their level of understanding on GST because it is a topic that is frequently discussed. The purpose of this study is to evaluate college students' awareness of and knowledge of the Goods and Services Tax (GST) implementation in Savakis.

In many nations throughout the world, the idea of the Goods and Services Tax (GST) is the largest tax reform in decades, but India has just recently begun putting it into practise in order to accomplish its goal of implementing the GST. The study will concentrate on comprehending the idea of the goods and services tax and how it affects the Indian economy.

The goals of this study are to:

- Illustrate the need for the Goods and Services Tax in India; and
- Research the effects of the GST on the Indian economy.

### **CONSTRUCTION INDUSTRY OVERVIEW**

After agriculture, the construction sector is India's second-largest industry. In terms of GDP, it represents around 11% of India. It contributes significantly to the national economy and employs a

sizable number of people. The construction industry is primarily divided into three segments: real estate construction, which includes residential and commercial building; infrastructure building, which includes building roads, railroads, and power systems; and industrial construction, which includes building textile factories, oil and gas pipelines, and other industrial facilities. India's building market is very fragmented. There are many unorganised actors in the market who engage in subcontracting. In today's market, bids are increasingly placed in consortiums to complete more important projects. However, the profitability of the various elements of the construction projects varies. As opposed to low technology projects like road construction, complex technology-savvy projects might bring in larger profit margins for construction corporations. The construction sector has several projects that require a lot of operating capital. Any company's working capital needs are based on the order mix of the companies. Contractual agreements form the foundation of how the construction business operates. Various contract kinds have been evolved over time. It primarily depends on the scope and type of the work, any unique design requirements, the annual budget requirements, and the difficulty of the job. Construction projects can be realised through a number of smaller contracts, which mostly depends on the project's size and the variety of activities that will be performed there. Subcontracting is therefore a widespread occurrence in the construction sector.

### **NEED OF THE STUDY**

The impact of the GST on the construction industry has not been extensively studied, yet the industrial sector contributes 29% of the GDP overall. Construction accounts for 11% of this 29% of the industry sector. When it comes to the country's overall revenue output, this number appears to be significant.

### **SCOPE OF THE STUDY**

This study will look into how the GST has affected the building sector. The study was only conducted in the Trivandrum area.

### **OBJECTIVES OF THE STUDY**

1. To research the Goods and Services Tax (GST) idea and how it will affect the Indian construction industry.
2. To comprehend how the GST will function in India.
3. To be aware of GST's benefits and limitations in the context of India.
4. To understand how the goods and services tax benefits the economy, business, industry, and consumers.

### **RESEARCH METHODOLOGY**

- Research Approach

Descriptive research is a type of analysis that focuses on outlining the characteristics of the population or phenomenon being investigated.

- Sampling Strategy

As there is no end to the population, convenience sampling is used in this study. For the purpose of the study, 100 respondents in total were chosen from the city of Trivandrum.

- Data gathering

The primary and secondary data used in the current investigation are both. Using a questionnaire, the sample respondents' primary responses were gathered. The secondary data was gathered from websites, books, journals, and online magazines.

- Analysis and presentation tools for the study

The study's conclusions were drawn from the tabulation and analysis of the collected data using mathematical techniques like percentage average, Pie graphs and bar graphs.

## REVIEW OF LITERATURE

- **Vineet Chauhan (2018)**, Make an investigation into "Measuring Awareness About GST Implementation." an assessment of Rajasthan State's small business sector in India. The purpose of the survey is to determine how well-informed business owners are about the challenges that GST presents. In order to determine the level of GST awareness in the state of Rajasthan, the type and scope of relief offered, and the implementation of the provision under the GST Law, 148 small company owners' responses were analysed. Rapid implementation of this system, particularly in small towns where the appropriate authorities have still not prepared or carried out even one orientation programme.
- Kapoor Kapil, 2017, critically analysed the mechanisms, problems, and issues related to the implementation of the GST. The stages of GST development in India were examined in this article. This article also discusses GST exclusions, such as taxes on gasoline, alcohol, cigarettes, and diesel, as well as benefits including simplicity, transparency, cascading effects, reduced tax burden, increased tax revenue collection, and no tax on exports. The report also examined difficulties. The report came to the conclusion that the GST will promote economic growth if it is implemented properly.
- **SrinivasK. R (2016)**,The author of "Issues and Challenges of GST in India" said that the Indian constitution gives the federal and state governments the authority to impose their own taxes, which is likely to completely alter the situation with regard to the current indirect taxation system. To replace the multiple indirect taxes levied by the two governments, GST will be a compressive indirect tax framework on the manufacture, sales, and consumption of goods and services throughout India.
- **GirishGarg (2014)**, According to the study "Basic Concepts and Features of Good and Service Tax in India," GST is the most natural move our nation has taken towards comprehensive indirect tax reform since independence. GST will consolidate the market and integrate it to strengthen the Indian economy. Through a lower tax rate, a larger tax base, and fewer exemptions, GST will evenly distribute the tax burden between manufacturing and services. By removing tax barriers between States and unifying India through a single tax rate, this is projected to increase revenue collections and boost India's economic development.

## ANALYSIS AND INTERPRETATION OF DATA

The population is infinite so that convenience sampling techniques is used for study. Total number of 100 respondents were selected from Trivandrum city for the purpose of study. Data were collected through questionnaire.

**Table 1 Gender wise classification**

Gender	Frequency	Percentage (%)
Male	50	50
Female	50	50
Total	100	100

Source: Primary Data

Interpretation: There are 50% men. Of them, 50% are women.

**Table 2 Learn about the GST**

Sources	Frequency	Percentage (%)
Family	20	20
Mass media	50	50
Online	21	21
Other	9	9
Total	100	100

Source: Primary Data

Interpretation: The majority of clients are aware of GST thanks to the media.

**Table 3 Education wise classification**

Educational Qualification	Frequency	Percentage (%)
Degree	25	25
Master degree	40	40
High school	15	15
Intermediate	10	10
illiterate	10	10
Total	100	100

Source: Primary Data

Interpretation: Most survey participants held master's degrees.

**Table 4 Professional status**

status	Frequency	Percentage (%)
Student	25	25
Working Professionals	70	70
Unemployed	5	5
Total	100	100

Source: Primary Data

Interpretation: The majority of responders were professionals in the workforce.

**Table 5 Years of experience**

Option	Frequency	Percentage (%)
Less than 5	45	45
5-10	20	20
10-15	20	20
More than 15	15	15
Total	100	100

Source: Primary Data

Interpretation: The majority of the builders had less than 5 years of experience.

**Table 6 Monthly Income**

Option	Frequency	Percentage (%)
Less than 10,000	15	15
10,000-30,000	60	60
30,000-50,000	15	15
50,000 & above	10	10
Total	100	100

Source: Primary Data

Interpretation: The majority of respondents had monthly incomes between 10,000 and 30,000.

**Table 7 GST implementation in India**

Implementation of GST	Frequency	Percentage (%)
Yes	88	88

No	12	12
Total	100	100

Source: Primary Data

Interpretation: The majority of clients support the introduction of the GST in India.

**Table 8 The cost of purchasing land is impacted**

Option	Frequency	Percentage (%)
Strongly Agree	43	43
Agree	17	17
Neutral	20	20
Disagree	10	10
Strongly Disagree	10	10
Total	100	100

Source: Primary Data

Interpretation: The majority of people concur that the price of acquiring land has significantly increased.

**Table 9 GST will increase the cost of goods and services.**

Opinion	Frequency	Percentage (%)
Yes	86	86
No	14	14
Total	100	100

Source: Primary Data

Interpretation: The majority of clients believe that the introduction of GST will result in higher prices for goods and services.

**Table 10 Every firm must be GST-registered.**

Opinion	Frequency	Percentage (%)
Yes	77	77
No	23	23
Total	100	100

Source: Primary Data

Interpretation: 77% of users believe that GST registration is mandatory for all businesses.

**Table 11 Increasing interest rates on bank loans**

Option	Frequency	Percentage (%)
Strongly Agree	60	60
Agree	15	15
Neutral	10	10
Disagree	10	10
Strongly disagree	5	5
Total	100	100

Source: Primary Data

Interpretation: The majority of builders concurred that bank loan interest rates have risen.  
The majority of builders

**Table 12 Broader availability of bank loans**

Option	Frequency	Percentage (%)
Strongly Agree	52	52

Agree	14	14
Neutral	12	12
Disagree	12	12
Strongly disagree	10	10
Total	100	100

Source: Primary Data

Interpretation: The majority of builders concurred that access to bank loan interest rates has improved.

**Table 13 more advantageous for both the people and the government**

Familiarity	Frequency	Percentage (%)
GST	75	75
VAT	25	25
Total	100	100

Source: Primary Data

Interpretation: 75% of users believe that the government and the public benefit more from the good and service tax.

**Table 14 The INIDA is prepared to introduce the GST system.**

Opinion	Frequency	Percentage (%)
Yes	85	85
No	15	15
Total	100	100

Source: Primary Data

Interpretation: 85% of users believe INIDA is prepared to introduce the GST system.

**Table 15 Understanding of GST**

Option	Frequency	Percentage (%)
Poor	12	12
Satisfactory	10	10
Good	20	20
Excellent	58	58
Total	100	100

Source: Primary Data

Interpretation: The vast majority of customers praise the use of GST.

**Table 16 A great tax reform for India is GST.**

Opinion	Frequency	Percentage (%)
Strongly agree	47	47
Agree	17	17
Neutral	13	13
Disagree	11	11
Strongly disagree	12	12
Total	100	100

Source: Primary Data

Interpretation: Customers strongly agree that the GST is a favourable tax reform for India in 47% of cases.

**Table 17 Higher rates of duplicate billing**

Opinion	Frequency	Percentage (%)
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Strongly agree	40	40
Agree	30	30
Neutral	15	15
Disagree	10	10
Strongly disagree	5	5
Total	100	100

Source: Primary Data

Interpretation: The majority of contractors concur that customers frequently request duplicate bills when using GST.

**Table 18 Due to GST, there are now more legal requirements.**

Opinion	Frequency	Percentage (%)
Strongly agree	25	25
Agree	10	10
Neutral	45	45
Disagree	10	10
Strongly disagree	10	10
Total	100	100

Source: Primary Data

Interpretation: The majority of customers are unconcerned about how the GST has increased the number of legal requirements.

**Table 19 GST has raised the average person's tax burden.**

Opinion	Frequency	Percentage (%)
Strongly agree	45	45
Agree	20	20
Neutral	10	10
Disagree	15	15
Strongly disagree	10	10
Total	100	100

Source: Primary Data

Interpretation: 45% of customers strongly agree that the GST has increased taxes for the average person.

**Table 20 The GST has increased the amount of taxes owed by businesspeople in the construction sector.**

Opinion	Frequency	Percentage (%)
Strongly agree	65	65
Agree	15	15
Neutral	10	10
Disagree	5	5
Strongly disagree	5	5
Total	100	100

Source: Primary Data

Interpretation: 65% of customers strongly agree that the GST has made businessmen pay more taxes.

**Table 21 GST will increase inflation across the board.**

Opinion	Frequency	Percentage (%)
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Strongly agree	60	60
Agree	20	20
Neutral	5	5
Disagree	10	10
Strongly disagree	5	5
Total	100	100

Source: Primary Data

Interpretation: 60% of customers strongly agree that the GST will raise inflation levels in the nation.

**Table 22 GST will boost the government's tax revenue.**

Opinion	Frequency	Percentage (%)
Strongly agree	80	80
Agree	15	15
Neutral	5	5
Disagree	0	0
Strongly disagree	0	0
Total	100	100

Source: Primary Data

Interpretation: 80% of customers strongly agree that GST will boost the government's ability to collect taxes.

**Table 23 GST will severely impact small businesses.**

Opinion	Frequency	Percentage (%)
Strongly agree	75	75
Agree	20	20
Neutral	5	5
Disagree	0	0
Strongly disagree	0	0
Total	100	100

Source: Primary Data

Interpretation: 75% of customers strongly agree that the GST will have a negative impact on small businesses.

**Table 24 GST has a severe impact on the Indian building industry.**

Opinion	Frequency	Percentage (%)
Strongly agree	20	20
Agree	40	40
Neutral	10	10
Disagree	15	15
Strongly disagree	15	15
Total	100	100

Source: Primary Data

Interpretation: The majority of customers concur that GST has an impact on the Indian building market.

**Table 25 Costs associated with purchasing materials will rise as a result of GST.**

Opinion	Frequency	Percentage (%)
Strongly agree	30	30
Agree	40	40

Neutral	10	10
Disagree	15	15
Strongly disagree	5	5
Total	100	100

Source: Primary Data

Interpretation: The majority of customers concur that the cost of purchasing materials will rise as a result of the GST.

**Table 26** The GST will slow down the construction projects.

Opinion	Frequency	Percentage (%)
Yes	90	90
No	10	10
Total	100	100

Source: Primary Data

Interpretation: The majority of respondents concur that the GST will slow down construction projects.

**Table 27** Regular purchases made by the construction sector will cost more as a result of the GST.

Opinion	Frequency	Percentage (%)
Yes	85	85
No	15	15
Total	100	100

Source: Primary Data

Interpretation: The majority of respondents concur that the GST will increase the cost of regular purchases in the construction sector.

**Table 28** Is the construction industry's typical GST rate preferable?

Opinion	Frequency	Percentage (%)
Yes	25	25
No	75	75
Total	100	100

Source: Primary Data

Interpretation: The majority of our respondents do not agree that the preferred average GST rate for the construction industry

**Table 29** GST will make it more expensive for enterprises in the construction sector to pay taxes.

Opinion	Frequency	Percentage(%)
Yes	80	80
No	20	20
Total	100	100

Source: Primary Data

Interpretation: The majority of respondents agreed that the GST will make it more expensive for enterprises in the construction sector to pay taxes.

#### **FINDINGS:**

1. There are 50% men. Of them, 50% are women.
2. The majority of clients are aware of GST thanks to the media.
3. Most survey participants held master's degrees.

4. The majority of responders were professionals in the workforce.
5. The majority of the builders had less than 5 years of experience.
6. The majority of respondents had monthly incomes between 10,000 and 30,000.
7. The majority of clients support the introduction of the GST in India.
8. The majority of people concur that the price of acquiring land has significantly increased.
9. The majority of clients believe that the introduction of GST will result in higher prices for goods and services.
10. 77% of users believe that GST registration is mandatory for all businesses.
11. The majority of builders concurred that bank loan interest rates have risen.
12. The majority of builders concurred that access to bank loan interest rates has improved.
13. 75% of users believe that the government and the public benefit more from the good and service tax.
14. 85% of users believe INIDA is prepared to introduce the GST system.
15. The vast majority of customers praise the use of GST.
16. Customers strongly agree that the GST is a favourable tax reform for India in 47% of cases.
17. The majority of contractors concur that customers frequently request duplicate bills when using GST.
18. The majority of customers are unconcerned about how the GST has increased the number of legal requirements.
19. 45% of customers strongly agree that the GST has increased taxes for the average person.
20. 65% of customers strongly agree that the GST has made businessmen pay more taxes.
21. 60% of customers strongly agree that the GST will raise inflation levels in the nation.
22. 80% of customers strongly agree that GST will boost the government's ability to collect taxes.
23. 75% of customers strongly agree that the GST will have a negative impact on small businesses.
24. The majority of customers concur that GST has an impact on the Indian building market.
25. The majority of customers concur that the cost of purchasing materials will rise as a result of the GST.
26. The majority of respondents concur that the GST will slow down construction projects.
27. The majority of respondents concur that the GST will increase the cost of regular purchases in the construction sector.
28. The majority of our respondents do not agree that the preferred average GST rate for the construction industry
29. The majority of respondents agreed that the GST will make it more expensive for enterprises in the construction sector to pay taxes.

#### **SUGGESTIONS:**

The following recommendations were given in light of the study's findings.

Here are some ideas for improved administrative tools to manage the Goods and Services Tax Act's implementation in India:

- standardisation of processes and systems.
- Tax benefit for branch transfers
- Clear processes for job-related situations
- Standardised conflict resolution procedures.
- Enough instruction for tax payers and tax enforcers.
- Reorganisation of the government's bureaucracy in preparation for the introduction of GST.
- Building a solid foundation for information technology is the single most crucial step in implementing the GST.
- It is important to ensure that GST is implemented uniformly across all states (as opposed to the staggered adoption of VAT), as transactions between states that are GST compliant and ones that are not may result in a variety of problems.

## CONCLUSION

It goes without saying that the GST has increased the sector's ability to generate money and create jobs. Due to the fixed time constraints on cash flow in a project, contractors' job quality will improve. Builders and other industry organisations have formed a panel to focus on the previously unexplored areas of construction management and risk management for projects that are extremely important to the building industry. To combat the cost impact of the GST, a novel approach to the many technical options for performing the function has evolved.

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