

# **A STUDY ON THE GST AND ITS IMPACT ON CONSUMER BUYING BEHAVIOUR IN AUTOMOBILE INDUSTRIES IN CHENNAI DISTRICT**

Submitted in partial fulfilment of the requirement for the reward of

**Master of Business Administration**

By

**BOOJA.S**

**39740075**



**Master of Business Administration**

**SCHOOL OF MANAGEMENT STUDIES**

**SATHYABAMA**

**INSTITUTE OF SCIENCE AND TECHNOLOGY**

**(DEEMED TO BE UNIVERSITY)**

**Accredited with Grade "A" by NAAC | 12B Status by UGC | Approved by AICTE  
Jeppiaar**

**Nagar, RAJIV GANDHI SALAI, CHENNAI-600 119,**

**JANUARY-2022**

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## **BONAFIDE CERTIFICATE**

This is to certify that this Project Report is the Bonafide work of BOOJA.S  
(39740075) who has done the project work entitled **A STUDY ON IMPACT OF GST  
ON THE ECONOMY OF INDIA** under my supervision from December 2021 to  
February 2022.

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**Submitted for Viva voice Examination held on\_\_\_\_\_.**

**Internal examiner**

**External Examiner**

## **DECLARATION**

**I BOOJA .S (39740075).** Hereby declare that the project Report entitled “ **A STUDY**

**ON THE IMPACT OF GST ON THE ECONOMY OF INDIA”** done by me under the guidance of Dr. NAZIM SHA, MBA, MPhil, PhD. Assistant Professor, School of Business Administration is submitted in partial fulfilment of the requirement for the award of Master of Business Administration degree.

**DATE:**

**PLACE CHENNAI**

**N. DILLI BABU**

## **ACKNOWLEDGEMENT**

I am pleased to acknowledge my sincere thanks to Board of Management of **SATHYABAMA** for their kind encouragement in doing this project and for completing it successfully. I am grateful to them.

I convey my sincere thanks to **Dr. BHUVANESWARI G.**, Dean, School of Business Administration and **Dr. PALANI A.**, Head, School of Business Administration for providing me necessary support and details at the right time during the progressive reviews.

I would like to express my sincere and deep sense of gratitude to my Project Guide **Dr. NASZIM SHA .**, Assistant Professor of the Department, School of Management for his valuable guidance, suggestions and constant encouragement paved way for the successful completion of my project work.

I wish to express my thanks to all Teaching and Non-teaching staff members of the School of Business Administration who were helpful in many ways for the completion of the project.

I wish to express my thanks to my parents for their support and guidance throughout my education.

**BOOJA.S**

## **ABSTRACT**

Adding pressures and challenges to ameliorate profitable and environmental performance have caused developing countries in general and the automobile manufacturing companies in particular to consider and start enforcing a green supply chain operation. It's arising as an important approach which not only reduces environment issues but also brings a profitable benefit to manufacturers. Academicians and interpreters have made ferocious studies on this issue, still, studies on performance evaluations are few. In responses this study explores the criteria that impact the performance of the machine manufacturing an assiduity, using Green supply chain criteria in improving the manufactures green performance. Finding show that an utmost of the machine diligence successfully pursuing these generalities, It also has some walls like an increase of cost for purchasing an environmentally friendly material is the most influential and a significant criterion, while the pollution control initiatives are the most effective criterion for this concluding reflections are made.

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# CHAPTER-1

## INTRODUCTION

India is currently moving towards major reforms in its taxation systems and economic policies. The growth pattern of Indian is Very high and by 2030 it moving forward to become the third-largest economy of the world.

Government is taking significant initiatives to boost the overall economic growth of the country. Introduction to GST and its 3 types- CGST,SGST, IGST and UTGST are providing effective support to such major economic development programs. Goods and Services Tax is considered as the biggest taxation reform in the history of Indian economy. It is a single uniform taxation system where all the taxes are subsumed into one.

It will International Research Journal of Management Science & Technology subsume taxes is introduced as The Constitution Amendment Act 2016 and it is regulated by the Union Finance Ministry of India. It is a consumption based tax which is levied on the supply of goods and services and will be imposed at each stage of sale or purchase of goods or services based on the input tax credit method.

Based on a uniform taxation system, GST will not only turn Indian economy into one common into one common market but also enhance the ease of doing business in India. Due to GST industries will be able to make substantial savings in terms of logistics and supply chain. Some companies will be benefitted more due to lower GST rate as compared to the current taxation structure and few companies will have to pay more tax as the GST rate as compared to the higher than existing tax structure, which may increase the rate respectively.

National Securities Depository Limited (NSDL) will support the government and they have created Goods and Services Tax Network (GSTN). It's a non-government firm which will provide IT infrastructure services to the central and state government, stakeholders and tax payers for proper implementation and regulation of GST.

## **1.2 STATEMENT OF THE PROBLEM**

The automobile industry in India is a giant business which produces a vast number of cars and bikes annually, to cater to the needs of huge population of the country. The Automobile sector in India is one of the largest in the world. The industry contribution to country's Gross Domestic Product (GDP) accounts for 7.1%.

India is one of the largest tractor manufacturer in the world, second largest two-wheeler manufacturer, second largest bus manufacturer, fifth largest heavy truck manufacturer, sixth largest car manufacturer and eight largest commercial vehicle manufacturers. Under Automotive Mission Plan 2026, the goal is to make Indian Automotive Industry among top three in manufacturing, engineering and exports of vehicles & components in the world and expected to accounts for 12 per cent of India GDP during the next decade. The Two Wheelers segment is the leader of the Indian Automobile market with 80% market share due to a growing middle class and a young population and the Passenger Vehicle (PV) segment holds 14 per cent market share. India is also a prominent auto exporter and automobiles companies are also exploring the rural markets which will also boost the growth of the sector.in near future. Under the current tax system, there are several taxes applicable on this sector like excise, VAT, Sales tax, road tax, and motor vehicle tax, registration duty on car and bikes which will be subsumed by GST.

### **1.3 INDUSTRY PROFILE**

Automobile is one of the largest industry in India as well as in the global market.

Automobile industry has surfaced as daylight sector in the Indian economy. This industry occupies a prominent place in the fabric of Indian Economy. Automobile is considered as leader in product, process and technologies in manufacturing industries. Machine assiduity drives the profitable growth and its performance is viewed as a reflection of the economy's health. India was the world's fifth largest manufacturer of cars and seventh largest manufacturer of marketable vehicles. Indian automotive industry including element manufacturing is anticipated to reach 16.16-18.18 trillion by 2026. The Government aims to develop India as a global manufacturing and exploration and development (R&D) hub. It has set up National Automotive Testing and R&D Structure Design (NATRIP) centers as well as National Automotive Board to act as facilitator between the Government and the assiduity. In May 2021, India's product of motorcars reached units, The Indian automobile industry has bettered its product capability and quality over the times. The machine assiduity comprises a wide range of companies and associations involved in the design, development, manufacturing, marketing, and selling of motor vehicles, And it's one of the world's largest diligence by profit. It's plant that automobile industry is using numerous technological software tools similar as ERP, SCM, SRM, CRM, TMS, and also using physical tools similar as barcodes, RFIDs, GPS, interfaces similar as EDI, Internet, procedural tools similar as outsourcing noncore conditioning to others like logistics (3PL/ 4PL LSPs), installation operation (FM), VMI, bring reduction initiatives by being procedural changes and periodic reviews like checkups, VSMS. Still it's seen that cost reduction pressure is there to boost unborn demand and hence new technologies similar as IOT, Big Data, Data Science, Artificial Intelligence (AI) & machine literacy, robotics are coming up at a fast face to revise the supply chain as a whole.

## **CHAPTER – 2**

### **LITERATURE REVIEW**

#### **2.1 REVIEW OF LITERATURE**

**1. Kumar R (2016)** has identified the impact of GST on Indian Economy with an evaluation of GST and preceding taxation system, and recover easily input taxes in the form of tax credits.

**2. Lourdunathan F and Xavier P (2016)** has exposed that the challenges prospects of implementing GST, finishing that GST will fetch one nation one tax that will discharge producers and consumers from several taxes.

**3. Neelavathi K., Sharma R (2017)** identified impact of GST on automobile industry, the study concluded that automobile industry can developed one of the important contributors for the economic growth of the country as well as it helps in growing the employment opportunity. They were fruitfully able to analyse different tax rate levied on vehicles during pre and post period of GST. Ms. Charmi Karia; A Study on impact of GST on Automobile Sector in India.

**4. Jain T., Agrawal, Goyal A (2017)** asserted that impact of GST on real estate and automobile sector, the study recommends that the real estate and automobile sector can increase from GST if they are appropriately furnished for the transformations in the business environment.

**5. Chaudhri K., Kour M., Singh S. (2016)** stressed that study on impact of GST after its implementation, the study rewarded that GST helps to dispose of multiple taxation, it will reduce the burden at presents, imported and Indian goods would be taxed at the same rate. Many indirect taxes like sales tax, VAT are abolished because there will be one tax system.

**6. Kharde S.D. (2017)** has noted that impact of GST on Indian automobile industry, the paper enclosed the overall impact of GST policy on automobile sectors in India and made comparative study between pre-tax policy and GST on Automobile industry. Author also concluded on GST impact on the economic development of the country.

**7. Agog Mawali (May 2014)** considered, “ Goods and Services Tax- An Appraisal ” and found that GST isn’t good for low-salary nations and does not give wide based development to poor nations. On the off chance that still these nations need to actualize GST, at that point the rate of GST ought to be under 10% for development

**8. Garg (2014)** contemplated “ Fundamental Concepts and Features of Good and Services Tax in India” and found that a tax is certainly not voluntary payment or donation, however an implemented commitment, claimed as per authoritative expert” and is any commitment forced by government whether under the name of toll, tribute, impost, duty, custom, excise, subsidy, aid, supply, or other name. All sectors of economy whether the industry, business including Govt. divisions and services sector will need to endure effect of GST. All areas of economy viz., enormous, medium, little scale units, mediators, shippers, exporters, brokers, experts and consumers will be directly influenced by GST.

**9. Gowtham Ramkumar (2017)** in his examination titled “Effect of GST on Consumer spending capacity in Chennai City” reasoned that consumers are left with less cash after GST implementation. He further presumed that GST rates will significantly affect the spending capacity of the consumers and proposed that advantages of info tax credit must be exchanged by the organizations to the consumers.

**10. Mandeep Kaur and Sandhu (2006)** attempted to find out the important features which a customer considers while going for the purchase of a new Automobile. The study covers the owners of passenger Automobiles living in the major cities of the State of Punjab and the Union Territory of Chandigarh. The respondents perceive that safety and comfort are the most important features of the passenger Automobile followed by luxuriousness. So the manufacturers must design the product giving maximum weightage to these factors.

**11. Chidambaram and Alfreed (2007)** postulates that there are certain factors which influence the brand preferences of the customers. Within this framework, the study reveals that customers give more importance to fuel efficiency than other factors. They believe that the brand name tells them something about product quality, utility, technology and they prefer to purchase the passenger Automobiles

which offer high fuel efficiency, good quality, technology, durability and reasonable price.

**12. Satya Sundaram (2008)** analyzed how the competition makes the automobile manufacturer to launch at least one new model or a variant of the model every year. This survey also pointed out that diesel Automobiles are becoming popular in India and the announcement of reductions in excise duties by the government has helped to some extent to boost the demand.

**13. Clement Sudhakar and Venkatapathy (2009)** studied the influence of peer group in the purchase of Automobile with reference to Coimbatore District. It was also found that the influence of friends is higher for the purchase of small sized and mid sized Automobiles.

**14. Brown et al (2010)** analysed the consumers' attitude towards European, Japanese and the US Automobiles. The country – of – origin plays a significant role in the consumers' behaviour. The brand name, lower price and distributor reputation completely have a significant impact on the sale of passengers' Automobile. However, the present study differs from the above, in that, the buyer behaviour in Chennai in Tamil Nadu is sought to be analyzed here. The scope and the area of the study are unique in nature.

**15. James U. Mcneal, Chyon-Yeh, (2016)** have searched that examining —Tolerance for Unethical Consumer Behaviour Provides a Key Insight to how People Behave as Consumers Worldwidell. In this study, consumer reactions to unethical consumer behaviour scenarios are investigated using sample data from Austria, Brunei, France, Hong Kong, the UK, and the USA. Nationality is found to be a significant predictor of how consumers view various questionable behaviours. Gender is not a significant predictor, while age and religious affiliation are found to be significant predictors of consumer ethical perceptions.

**16. Krishna Mohan Y. and Naidu, (2015)** have identified —An Evaluation of Consumer Awareness in Rural Marketsll. This paper deals with the extent of awareness in rural markets of India. It presents the — Goldll available in this steadily growing market which has been going great guns since the 1980's and now bigger than the urban market for both FMCG's and durables, the former with 53 per cent share and the latter with 59 per cent of total market.

**17. Paul Harrison and Robin Shaw, (2014)** have contributed —Consumer Satisfaction and Post-Purchase Intentionsll. An Exploratory Study of Museum Visitors. This paper examines the relationship between consumer satisfaction and subsequent intentions in the museum context as well as the moderating influence of demographic characteristics such as gender, age and education in that relationship. The relationship between satisfaction and a range of service elements, overall satisfaction with the experience and intentions was investigated. Museum marketers can profit by examining the 'Value chain" of museum experience outlined in the model presented, especially the greater likelihood of consumers recommending the experience to others than making a repeat visit themselves, and by investigating segment differences beyond those reported here.

**18. Sudarshan R. and Sridhar, (2013)** have conducted —Impact of Consumer Involvement of Buying Decision - A Conceptual Frame-Work. Consumer involvement refers to the intensity of interest with which consumers approach the market place. It is related to the consumers' values and self-concept which influence the degree of personal importance ascribed to a product or situation consumer involvement varies Krishna across different individuals, product, brands and situations.

**19. Alet C. Erasmus, Meriam M. (2012)** has focused on the —The Paradox of Progress: Inexperienced Consumers' Choice of Major Household Appliancesll. The results supported the initial notion that limited consumer socialization may result in, and even necessitate inexperienced consumers' reliance on surrogate indicators of quality, such as price, brand name and store image, as compensation for lack of appropriate product knowledge unfortunately the use of surrogate indicators of quality does not necessarily imply informed, responsible buyer behaviour.

**20. Christopher P. Blocker, Daniel J. Flint, (2007)** has analyzed that —The Relationship between Satisfaction, Loyalty and Buying Intention Perceived by Spanish Consumers. Scale development was based on the review of the most

relevant literature regarding food marketing and agribusiness. Data were collected through a structured questionnaire. A structural equations model was applied to analyze the relationships among consumer satisfaction, loyalty and buying intention. The results show that a higher satisfaction leads to greater levels of loyalty and buying intention of the consumers.

**20. Piplai (2001)** examines the effects of liberalisation on the Indian vehicle industry, in terms of production, marketing, export, technology tie-up, product upgradation and profitability. Till the 1940s, the Indian auto industry was non-existent, since automobile were imported from General Motors and Ford. In early 1940s, Hindustan Motors and Premier Auto started, by importing know-how from General Motors and Fiat respectively. Since the 1950s, a few other companies entered the market for two-wheelers and commercial vehicles. However, most of them either imported or indigenously produced auto-components, till the mid-1950s, when India had launched import substitution programme, thereby resulting in a distinctly separate auto-component sector.

**21. Japee and Lakhani (2018)** studied about Goods and Services Tax in India – Paradigm Shift in Taxation. This study focuses on impact of GST from international perspective. Researcher presented pre and post GST tax classification and also explained the importance and need of GST in India. This study also explains the journey of GST that how it came into effect in 2017 and also analysis of impact of GST on famous sectors of economy has been done. At last researchers concludes that this tax system will benefit the customers as well as the business houses only when the entire country works as a whole towards making it successful.

**22. Saeeda (2019)** studied about GST: Impact of GST on Various Aspects of Restaurant and Hotel Business in Anand and Nadiad District. The main aim of the study is to examine the impact of GST on various aspect of restaurant business in Anand and Nadiad City. For the study purpose, researcher selected 35 hotels and restaurants from Anand city and 33 hotels and restaurants from Nadiad city using Convenience Sampling technique. The study is based on primary data collected using structure questionnaire. Researcher used Pearson Correlation, T-test and Independent sample test for the hypothesis testing. Researcher concluded that effect of GST on sales and purchase of hotel and restaurants is positive to neutral but the

profit remains constant even after the implementation of GST. Researcher also stated that accounting procedure and record keeping become easier and production and service cost remains same.

23. **Subha and Premkumar (2020)** examined An Empirical Study on Impact of GST on Hotel Industry at Chennai City. This study aims to find out the influence of GST on Hotel Industry at Chennai city with the help of five independent variables to indentify the opinion of respondents on the implementation of GST namely GST is effective, easy to understand, taxation condition, profit margin, customer increase after GST. For study purpose researchers collected data from 50 hotels by using structured interview method. The sampling technique adopted by researchers was disproportionate stratified random sampling method. Researchers used descriptive statistics and multiple regression analysis to analyze data. Researchers examined the pros and cons of GST with respect to Hotel Industry and also analyzed the positive or negative influence of GST on Hotel Industry at Chennai city. So finally study concluded that GST in hotel industry will attract more customers to consume hotel service and also enhance revenues to the government.

24. **Jonathan and Gabriel (2017)** examined the Impact of GST in hotel and restaurants. This study focuses on impact analysis on the restaurant and food industry. Researchers classified the restaurants on the basis of the food and services they provide respectively. And accordingly researchers examined the before and after GST scenario. Researchers explained how the restaurant bill will look under GST and what will be the implications for the end customers, the owners and the overall industry. So finally researchers concluded that companies specializing in food and beverages operations could be the biggest beneficiaries of GST within the hospitality sector. They further added that food and beverages bills have multiple components and can inflate the bills by 30-35% and a single slab tax will benefit consumers and should lead to savings of 10-15% on the overall bill.

25. **Abraham and Mathew (2019)** examined A Study on the Impact of Goods and Services Tax Reform on Hotels in Kerala. The main aim of the study is to examine the opinion of hoteliers on the implementation of GST. A questionnaire was designed and administered to 60 hotels with restaurants across the district of Kottayam for the study using convenience sampling technique. Researchers used percentages and

chi square test to analyze the data. Moreover, researchers also focused to identify the problems faced by hoteliers on the implementation of GST. This study also assesses whether there is any increase in the compliance cost on the implementation of GST. So finally researchers concluded that majority of the hoteliers have expressed faith in the system even though the majority of hotels have incurred additional costs in transitioning towards the new system as it is expected by them that in the long run GST will be proved beneficial.

26. **Aswathy et al (2018)** focused on A Study on GST and its effect on hotel industry. This study aims to find out the impact of GST on hotel industry. Researchers classified the GST rates on the basis of room rent and then accordingly examined the impact of GST as per the rates. This study shows the impact of GST on hotel sector in terms of reduced tax rate, centralised registration, provision of GST audit, discount and offers policies of hotels and restaurants should be documented, effect of inward and outward receipts, no input tax credit on alcohol and electricity as they are out of the preview of GST and so on. So finally researchers concluded that companies that focus on food and beverages could be the biggest beneficiaries of GST within the hospitality sector and on the other hand hotels falling under 18-28% GST slab bears the adverse effect of GST. With that researchers also suggested to reduce the average room rates which will be beneficial to both hoteliers as well as to the customers.

## CHAPER – 3

### METHODOLOGY

#### 3.1 RESEARCH METHODOLOGY

Research methodology is needed for the purpose of framing the research process and designs tools that are to be used for the project purpose. More specifically, it's about systematically designs a study to ensure valid and reliable results that address the research aims and objectives. Our research methodology helps to find, how the automobile industry concerned in environmental issues. This time research methodology is framed for the purpose of analyzing and assessing the green supply chain management practices in automobile industry.

#### 3.2 NEED,SCOPE AND OBJECTIVES

##### NEED FOR THE STUDY

This study was based on, (GST) Goods and Services Tax may have a positive impact on automobile industry in a long run, since government has already received the tax rate in the current financial budget. There are chances of same to happen in future which will bring a growth in Automobile sector.

##### SCOPE OF THE STUDY

Automobile has become a necessity and forms a part of life. Therefore, there is a significant scope to examine the perception and purchase behaviour of the consumers of automobiles. The study us restricted to Chennai of tamilnadu, which is economically the richest district famous both for lorry body building and poultry farming. Due to their increasing purchasing power, the people of this district have started to buy automobiles for business or personal use or the prestige and maintenance of social status. Chennai with a population of 14, 95,661 is a potential market for all consumer products and services. Knowledge of the buying behaviour of the different market segments helps a seller to select their target segment and evolve marketing strategies to increase the sales. Advertisers and marketers have been trying to discover why consumers buy and what they buy. This study tries to analyse the influence of perception in the consumers" mind and how this information

can be used successfully by marketers to gain entry into the minds of the consumers. The scope of this research has a very good future.

## **OBJECTIVES OF THE STUDY**

The purpose of this research is to study the behavior of consumers, their importance in the aspects of life style and level of satisfaction. Hence, the study is aimed at the following objectives.

1. To evaluate Automobile owners' perception and behaviour pertaining to the purchase and use of automobiles.
2. To identify and analyse the factors influencing the purchase and use of automobiles.
3. To identify and analyse the factors influencing the purchase of Automobiles.

## **3.3 POPULATION, SAMPLING AND QUESTIONNAIRE SURVEY**

Sampling is a vital strategy in a statistical analysis, which comprises a selection of a few portions of a potential population so as to assess or learn something from the population at a cheaper cost. Simple random sampling (SRS), popularly known as "random sampling", includes the selection of sample at arbitrary from the sampling frame utilizing either random number tables or an internet arbitrary number generator. The questionnaire comprises close-ended and open-ended questions with multiple-choice options. The survey questionnaire is designed online, hosted in google drive and shared in a Google form. Link to the Google form is shared on professional platforms such as LinkedIn and construction professionals' forums, as well as direct emails sent to the key players in the built environment. A total of 100 responses were received

## **3.4 GOOGLE FORMS**

Forms are among the internet's most versatile tools. Whether you need a contact form or a checkout page, a survey or a student directory, a form is all you need to easily gather that information. With Google Forms, it only takes a few minutes to make one for free. Google forms along with Docs, Sheets, and Slides is part of Google's online apps suite of tools to help you get more done in your browser for free. It's easy to use and one of the simplest ways to save data directly to a spreadsheet, and it's the best sidekick to Google Sheets' spreadsheets.

### 3.5 PERCENTAGE ANALYSIS

Percentage analysis is the method to represent raw streams of data as a percentage (a part in 100 - percent) for better understanding of collected data. A percent change analysis shows how two items changed as a percentage from one period to another period. Used on a balance sheet, a percent change analysis shows how a balance sheet account changes from year to year, or quarter to quarter. The balance sheet accounts are assets, liabilities and stockholders' equity. Percentage Statement Analysis is an analysis which highlights important relationships in the percentage statements. Percentage Statement analysis embraces the methods used in assessing and interpreting the results of past performance and current percentage position as they relate to particular factors of interest in investment decisions. It is an important means of assessing past performance and in forecasting and planning future performance.

Percentages are often used to express a proportionate part of a total. If 50% of the total number of students, long before the existence of the decimal system, computations were often made in fractions. The term "percent" is derived from the Latin per centum, meaning "hundred" or "by the hundred". The Percentage increase and decrease, Due to inconsistent usage, it is not always clear from the context what a percentage.

Majorly the percentage error formula is used to determine how accurate the calculated value is by keeping in mind the actual value. I mentioned in a very rough language, it is the variation of the gap between the calculated value and the genuine value expressed in the form of a percentage. Commonly, the extent of the percentage error is expressed in the positive denominations, although having a negative percent error is not a wrong approach. Relying on the sign of the percentage error measure, it could be analyzed whether the calculated value is being paced below or higher to the actual value. The tool of percentage error formula is one of the most reliable and accurate tools in calculating the relative error by keeping the original measure as the basis.

### **3.6 STATISTICAL ANALYSIS**

Statistical analysis is the science of collecting, exploring and presenting large amounts of data to discover underlying patterns and trends. Statistics are applied every day in research, industry and government to become more scientific about decisions that need to be made.

#### **Importance**

Statistical analysis is a study, a science of collecting, organizing, exploring, interpreting, and presenting data and uncovering patterns and trends. Many businesses rely on statistical analysis and it is becoming more and more important. One of the main reasons is that statistical data is used to predict future trends and to minimize risks.

#### **DESCRIPTIVE ANALYSIS**

The descriptive statistic is used to describes the basic features of information and shows or summarizes data in a rational way. Descriptive statistics is a study of quantitatively describing. This type of statistics draws in all of the data from a certain population or a sample of it. Descriptive statistics can include numbers, charts, tables, graphs, or other data visualization types to present raw data. However, descriptive statistics do not allow making conclusions. we cannot get conclusions and make generalizations that extend beyond the data at hand. With descriptive statistics, you can simply describe what is and what the data present.

#### **Inferential type**

This type of statistical analysis is used to study the relationships between variables within a sample, and we can make conclusions, generalizations or predictions about a bigger population. In other words, the sample accurately represents the population. Moreover, inference statistics allows businesses and other organizations to test a hypothesis and come up with conclusions about the data. One of the key reasons for the existing of inferential statistics is because it is usually too hard to study an entire population of people or objects.

### **3.7 RESEARCH TESTS**

#### **ANOVA**

ANOVA in SPSS is used as the test of means for two or more populations. ANOVA in SPSS must have a dependent variable which should be metric (measured using

an interval or ratio scale). ANOVA in SPSS must also have one or more independent variables, which should be categorical in nature.

## **CHI-SQUARE**

The Chi-Square Test of Independence determines whether there is an association between categorical variables, whether the variables are independent or related. It is a nonparametric test. This test is also known as Chi-Square Test of Association.

## **CORRELATION**

Correlation analysis in research is a statistical method used to measure the strength of the linear relationship between two variables and compute their association. Simply put correlation analysis calculates the level of change in one variable due to the change in the other.

### **3.8 RESEARCH DESIGN**

This Research is descriptive in nature as it designates the impact of GST on Automobile sector in Chennai.

### **3.9 HYPOTHESES OF THE STUDY**

The following hypothesis were framed and tested

- ❖ H 0 :There is no relationship between GST and sales  
H 1 :There is relationship between GST and sales
  
- ❖ H 0 :There is no relationship between GST and Buying Decisions  
H 1 :There is a relationship between GST and Buying Decisions
  
- ❖ H 0 :There is no relationship between GST and purchase behaviour  
H 1 :There is a relationship between GST and purchase behaviour

## CHAPTER- 4

### DATA ANALYSIS AND INTERPRETATION

#### 4.1 PERCENTAGE ANALYSIS

**TABLE 4.1.1 GEENDER**

| S.no  | Particulars | No of respondents | Percentage |
|-------|-------------|-------------------|------------|
| 1.    | Male        | 62                | 62%        |
| 2.    | Female      | 38                | 38%        |
| Total |             | 100               | 100%       |

**TABLE 4.1.1 representing Gender of the respondents**

- Out of 100 respondents male respondents are 62.00 percentage and female respondents are 38.00 percentage

**TABLE 4.1.2 AGE GROUP**

| S.no  | Particulars  | No of responses | Percentage |
|-------|--------------|-----------------|------------|
| 1.    | 27-35        | 37              | 37.0       |
| 2.    | 36-44        | 24              | 24.0       |
| 3.    | 45-55        | 33              | 33.0       |
| 4.    | 55 and above | 6               | 5.0        |
| Total |              | 100             | 100%       |

**TABLE 4.1.2 representing Age group of the respondents**

- Out of 100 respondents, 37.00 percentage of the respondents are aged between 27-35, 24.00 percentage of the respondents are aged between 36-44, 33.00 percentage of respondents are aged between 45-55 and 6.00 percentage of the respondents are at the age crew of above 55

**TABLE 4.1.3 EDUCATIONAL QUALIFICATION**

| S.no  | Particulars   | No of respondents | Percentage |
|-------|---------------|-------------------|------------|
| 1.    | Doctorate     | 7                 | 7%         |
| 2.    | Post-Graduate | 23                | 23%        |
| 3.    | Graduate      | 70                | 70%        |
| Total |               | 100               | 100%       |

**TABLE 4.1.3 representing Educational qualification of the respondents**

- Out of 100 respondents, 70.00 percentage of respondents belong to Doctorate, 23.00 of the respondents belong to Post-graduation and the remaining 7.00 percentage of the respondents are Graduate

**TABLE 4.1.4 OCCUPATION**

| S.no  | Particular    | No of respondents | Percentage |
|-------|---------------|-------------------|------------|
| 1.    | Self employed | 7                 | 7%         |
| 2.    | Government    | 23                | 23%        |
| 3.    | Private       | 70                | 70%        |
| Total |               | 100               | 100%       |

**TABLE 4.1.4 Representing Occupation of the respondents**

- Out of 100 respondents, 70.00 percentage of the respondents were private employees and 23.00 percentage of the respondents were government employees and 7.00 percentage of the respondents were self-employed

#### **4.1.5 INCOME**

| S.no  | Particulars | No of respondents | Percentage |
|-------|-------------|-------------------|------------|
| 1.    | 20000-30000 | 10                | 10.0       |
| 2.    | 30000-40000 | 27                | 27.0       |
| 3.    | 40000-50000 | 62                | 62.0       |
| 4.    | <50000      | 1                 | 1.0        |
| Total |             | 100               | 100.0      |

**TABLE 4.1.5 representing of the respondents**

- Out of 100 respondents, 10.00 percentage of the respondents comes under the category of income 20000 - 30000, 27.00 percentage of the respondents comes under the category of income between 30000 – 40000, 62.00 percentage of the respondents comes under the category of income 40000 – 50000 and 1.00 percentage of the respondent comes under the category of income above 50000.

## 4.2 STATISTICAL ANALYSIS

### 4.2.1 CORRELATION

#### GST AND SALES

H<sub>0</sub> : There is no relationship between GST and sales

H<sub>1</sub> : There is relationship between GST and sales

#### Spearman's rank-order correlation

| Correlation                                                  |       |                         |        |        |
|--------------------------------------------------------------|-------|-------------------------|--------|--------|
|                                                              |       |                         | GST    | Sales  |
| Spearman's rho                                               | GST   | Correlation Coefficient | 1.000  | .402** |
|                                                              |       | Sig. (2-tailed)         | .      | .002   |
|                                                              |       | N                       | 100    | 100    |
|                                                              | Sales | Correlation Coefficient | .402** | 1.000  |
|                                                              |       | Sig. (2-tailed)         | .002   | .      |
|                                                              |       | N                       | 500    | 500    |
| **. Correlation is significant at the 0.02 level (2-tailed). |       |                         |        |        |

- From the table, It is interpreted that the significance value is 0.02 which is less than 0.05 and less than the critical value 2, So the null hypothesis rejected and alternative hypothesis got accepted. Thus, there is a relationship between GST and Sales

## GST AND BUYING DECISIONS

H 0 :There is no relationship between GST and Buying Decisions

H 1 :There is a relationship between GST and Buying Decisions

### Spearman's rank-order correlation

| Correlation                                                  |                  |                         |        |                  |
|--------------------------------------------------------------|------------------|-------------------------|--------|------------------|
|                                                              |                  |                         | GST    | BUYING DECISIONS |
| Spearman's rho                                               | GST              | Correlation Coefficient | 1.000  | .502**           |
|                                                              |                  | Sig. (2-tailed)         | .      | .001             |
|                                                              |                  | N                       | 100    | 100              |
|                                                              | BUYING DECISIONS | Correlation Coefficient | .502** | 1.000            |
|                                                              |                  | Sig. (2-tailed)         | .001   | .                |
|                                                              |                  | N                       | 100    | 100              |
| **. Correlation is significant at the 0.01 level (2-tailed). |                  |                         |        |                  |

**Table 4.7: Respondents Monthly Income**

- From the table, It is interpreted that the significance value is 0.01 which is less than 0.05 and less than the critical value 1, So the null hypothesis rejected and alternative hypothesis got accepted. Thus, there is a relationship between GST and Buying decisions

## GST AND PURCHASE BEHAVIOUR

H 0 :There is no relationship between GST and purchase behaviour

H 1 :There is a relationship between GST and purchase behaviour

| Correlation                                                  |           |                         |        |                    |
|--------------------------------------------------------------|-----------|-------------------------|--------|--------------------|
|                                                              |           |                         | GST    | PURCHASE BEHAVIOUR |
| Spearman's rho                                               | GST       | Correlation Coefficient | 1.000  | .802**             |
|                                                              |           | Sig. (2-tailed)         | .      | .000               |
|                                                              |           | N                       | 100    | 100                |
|                                                              | BEHAVIOUR | Correlation Coefficient | .802** | 1.000              |
|                                                              |           | Sig. (2-tailed)         | .000   | .                  |
|                                                              |           | N                       | 100    | 100                |
| **. Correlation is significant at the 0.00 Level (2-tailed). |           |                         |        |                    |

**Table 4.8: Respondents Monthly Income**

From the table, It is interpreted that the significance value is 0.01 which is less than 0.05 and less than the critical value 1, So the null hypothesis rejected and alternative hypothesis got accepted. Thus, there is a relationship between performance and packaging

#### 4.2.2 CHI SQUARE

##### GST AND SALES

H 0 :There is no relationship between GST and sales

H 1 :There is relationship between GST and sales

|       |                | Chi-square and df | Fishers Exact Test | Total |
|-------|----------------|-------------------|--------------------|-------|
|       | GST            | Pearson           | Sig 2 sided        |       |
| Sales | Strongly agree | 5.0 & 5.5         | .001               | 6     |
|       | Agree          | 5.0 & 5.5         | .001               | 94    |
| Total |                |                   |                    | 100   |

- From the table, It is interpreted that the significance value is 0.001, which was less than 0.5, So the null hypothesis rejected and alternative hypothesis got accepted with the chi square value 5.0 and 5.5. Thus, there is an association between Gst and Sales

## GST AND BUYING DECISIONS

H 0 :There is no relationship between GST and Buying Decisions

H 1 :There is a relationship between GST and Buying Decision

|                  |                | Chi-square and df | Fishers Exact Test | Total |
|------------------|----------------|-------------------|--------------------|-------|
|                  | GST            | Pearson           | Sig 2 sided        |       |
| Buying decisions | Strongly agree | 7.5 & 6.5         | .001               | 12    |
|                  | Agree          | 7.5 & 6.5         | .001               | 88    |
| Total            |                |                   |                    | 100   |

- From the table, It is interpreted that the significance value is 0.001, Which was less than 0.5. So the null hypothesis rejected and alternative hypothesis got accepted with the chi square value 5.0 and 5.5. Thus, there is an association between GST and Buying decisions

## GST AND PURCHAE BEHAVIOUR

H 0 :There is no relationship between GST and purchase behaviour

H 1 :There is a relationship between GST and purchase behaviour

|       |                | Chi-square and df | Fishers Exact Test | Total |
|-------|----------------|-------------------|--------------------|-------|
|       | Technology     | Pearson           | Sig 2 sided        |       |
|       | Strongly agree | 6.0 & 4.8         | .001               | 11    |
|       | Agree          | 6.0 & 4.8         | .001               | 89    |
| Total |                |                   |                    | 100   |

- From the table, It is interpreted that the significance value is 0.001, Which was less than 0.5. So the null hypothesis rejected and alternative hypothesis got accepted with the chi square value 6.0 and 4.8. Thus, there is an association between GST and Purchase behaviour

#### 4.2.3 ANOVA

**Table 4.9: ANOVA**

| GST                |                | Sum of Squares | df  | Mean Square | F     | Sig. |
|--------------------|----------------|----------------|-----|-------------|-------|------|
| Sales              | Between Groups | 1.783          | 6   | .594        | 5.312 | .001 |
|                    | Within Groups  | 55.505         | 94  | .112        |       |      |
|                    | Total          | 57.288         | 100 |             |       |      |
| Buying Decisions   | Between Groups | 1.739          | 11  | .580        | 5.108 | .002 |
|                    | Within Groups  | 56.283         | 89  | .113        |       |      |
|                    | Total          | 58.022         | 100 |             |       |      |
| Purchase Behaviour | Between Groups | 1.783          | 12  | .594        | 5.312 | .001 |
|                    | Within Groups  | 55.505         | 88  | .112        |       |      |
|                    | Total          | 57.288         | 100 |             |       |      |

- Results states that, There is a relationship between dependent variable and independent variable because of the strong F value, which was greater than the significance value
- sales  $5.312 > 0.001$ , buying decisions  $5.108 > 0.002$ , purchase behaviour  $5.312 > 0.001$
- So the null hypothesis rejected and alternative hypothesis got accepted

## **CHAPTER – 5**

### **RESULTS AND DISCUSSION**

#### **5.1 FINDINGS**

Out of 100 respondents, Majority(62%) of the respondents are male, Majority(37%) of the respondents falls in category of 27-35 years of age. Majority(70%) of the respondents are graduated. Majority(70%) of the respondents working in private sectors. Majority(63%) of the respondents having income 4,00,000 to 5,00,000.

Out of 100 respondents, Majority(80%) of the respondents agreed that Manufacturing units in an industry get commitment and support for environment friendly practices from top management. Majority(60%) of the respondents GST services. Majority(55%) of the respondents agreed that GST buying behaviour the value chain of an organization it values environmental, social, and economic outcomes effectively. Majority(45%) of the respondents of GST enhance the growth of e-con industry. The only set-back of GST on this industry is the Tax Collected at Source(TCS) mechanism which many companies are not too excited about influence of GST on pharmaceutical and Healthcare Sector. GST will be of enormous benefit to healthcare and pharmaceutical industry.

Alternative hypothesis was accepted saying that GST has positive relationship of buying decisions and purchase behaviour.

GST is aimed at reducing corruption and sales without receipts. GST reduce the need for small companies to comply with excise, service tax and VAT. GST brings accountability and regulation to unorganised sectors such as the textile industry.

GST has replaced multiple taxes like sales tax, services tax, etc..., which made India more of an integrated national market and brought more people into the taxation net is the need for gst. By improving efficiency, it can add substantially to finances as well as the growth of the country.

## 5.2 SUGGESTIONS

- Automobile industries had good knowledge on green supply chain management and strives to adopt the compatible ways of implementing/practicing the green supply chain in their manufacturing firm
- Funding from the government for implementing the concept and spreading the knowledge on the concept is necessary
- The management should train their employees to work with less wastage and for the safety of environment
- A large component of a passenger Automobiles cost is taxes such as excise duties, central and state sales taxes which push up the ex-factory price of a automobile by around 50%.
- The government, both the central and the state should come forward to reduce these tax levels to enhance the demand for automobiles in the country. The study reveals that the middle class population has risen to 13 percent of the total population.
- Hence the brand loyalty could be boosted by selling quality Automobiles at a reasonable price to suit the needs of the middle income group.
- Automobile owners feel that the hospitality shown by the dealers is more during their visits to the places of dealers before and immediately after the purchase. But after some time they face a problem with their dealers regarding after sales service.
- Therefore, it is suggested that the services rendered or to be rendered should be properly explained, friendly approach and reliability in service are to be further improved.

### **5.3 CONCLUSION**

Goods and services tax are considered as the essential tax reform for the nation. It looks to make the nation one common economic market. Be that as it may, the idea of goods and services tax followed in our nation is unique in relation to the way it is pursued abroad. GST idea has been creating by the more noteworthy investment of individuals and the business worry in Indian economy. The present investigation offers that the GST system with customers confronting more issues in some different conditions. It would build up the nation with more inter-grated tax and revenues to the government. However, taxes initiatives taken by the Government will lead to future Practice of Goods and Service Tax (GST).

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# A STUDY ON THE GST AND ITS IMPACT ON CONSUMER BUYING BEHAVIOUR IN AUTOMOBILE INDUSTRIES IN CHENNAI DISTRICT



poojamonisha2001@gmail.com  
(not shared) [Switch account](#)



Name :

Your answer

Gender :



Male



Female



Age :

- ☐ 24-34
- ☐ 35- 45
- ☐ 46-56
- ☐ 57 above

Educational Qualification :

- ☐ Graduate
- ☐ Post Graduate
- ☐ Doctorate

Occupation Business :

- ☐ Self Employed
- ☐ Service
- ☐ Home Maker



Monthly Income :

- ☐ >20000
- ☐ 20000-30000
- ☐ 30000-40000
- ☐ 40000-50000
- ☐ <50000

**Purchase determination and elasticity**

There is transparent tax with respective GST :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree





There is no hidden tax with  
respective GST :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Price reduction in some automobiles  
product :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree



Online tracking facility for ordered product :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Money refund assurance :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Packaging





## Packaging

Goods and services tax verification :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Consumer is convenience towards products with tax :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree





Comfortable to purchase and sales with tax :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Integrated cost and tax platform :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree



GST paid by manufacturer directly

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Technology

GST increased in real estate and automobiles

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree



No major reductions in number of tax layers :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Concern about the goods and service displayed in internet :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree



Increasing GST website facilities to use comfortable with consumer

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Internet enabled system for information sharing :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

## Customer experience with GST

Insurance premium of product is more expensive :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree

Disable the tax to purchase and sales on retailers shop :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly Disagree



GST is not implemented by small retailers :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly agree

Trouble in adoption and migration to the new GST :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree



- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree

Retailers have included old VAT amount with GST s system :

- ☐ Strongly Agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree

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