Abstract

Goods and Services Tax (GST) would be a comprehensive indirect Tax on manufacture, sale and consumption of goods and services throughout India, to replace taxes levied by central and state governments. It is perceived by the general public that VAT is necessary to curb tax evasion and to contribute to the National exchequer sizeable revenue. VAT compels the traders to maintain books of accounts and regular filing of returns. This study undergoes the concepts and impact of GST on common individual in his daily life schedule. Goods and Services Tax would be levied and collected at each stage of sale or purchase of goods or services based on the input tax credit method. The objective of the study was to analyse the awareness, satisfaction and problem of taxpayers towards GST. Primary Data was collected from 328 individuals who are paying tax. Percentage analysis and Chi- square analysis were used to analyse the problem and interpreted using the output in SPSS. The study found that the more awareness programs and advertisements can be promoted to give clear view of proposition of GST in India.