**Abstract**

Goods and Service Tax [GST] is an indirect tax levied on the supply of goods and services. This law has replaced many indirect tax laws that previously existed in India. GST is implemented to bring “ONE NATION ONE MARKET ONE TAX” system across 29 states of the country. It has been brought in to cut down the VAT which was been included in the chain of supply. It is a mandatory fee imposed by the government on individuals and firms or organisation and concern, where the money will be reused or spent by the government on the activities and project that provide mutual benefit to the community. GST will be beneficial for the Indian economy as a whole and it is expected that the gross domestic product [GDP] of the country will increase by 1-2% over the years. Interestingly the study covers the buying behaviour of the consumers and has found that a majority of the respondents are aware of the new tax system which was brought into existence on July 1st 2017.s,