

Call for papers

for the ICSSR sponsored national conference

during 16-17 March, 2026

on

Beyond Revenue: GST's Role in Educational Equity, Job Creation and Formalisation of Informal Economy

Conference Organisers:

- **Coordinator:** Dr. Indrajit Bairagya, Associate Professor & Head, CHRD, Institute for Social and Economic Change, Bengaluru
- **Co-Coordinator:** Dr. Marchang Reimeigam, Associate Professor & Head, CSSCD, Institute for Social and Economic Change, Bengaluru
- **Co-Coordinator:** Dr. Stanzin Nouskit, Assistant Professor, CHRD, Institute for Social and Economic Change, Bengaluru

Eight years into its implementation, the Goods and Services Tax (GST) stands as India's most transformative economic reform, fundamentally reshaping the indirect tax landscape. By dismantling interstate fiscal barriers, it has enhanced market integration, reduced logistical inefficiencies, and established a digital backbone for compliance, driving significant gains in economic efficiency and formalization. Yet, it has played a dual and complex role in shaping educational equity, job creation, and the formalisation of India's informal economy, revealing a tension between systemic efficiency and inclusive outcomes. In education, while formal services are exempt from GST, the critical blockage of Input Tax Credit (ITC) on inputs such as infrastructure and technology creates hidden costs that institutions often pass on as higher fees. This disproportionately burdens low-income students and widens inequities in access to quality education and vocational training. At the same time, GST has emerged as significant engine for job creation, directly through tax administration and compliance-related roles, and more profoundly through an indirect multiplier effect that has expanded formal employment in sectors such as organized logistics, warehousing, and a growing fintech sector specializing in digital compliance solutions. Furthermore, by incentivizing supply chain formalization through the ITC mechanism and lowering barriers via GST 2.0 reforms, the regime has accelerated the integration of informal enterprises and MSMEs, including women entrepreneurs and tribal artisans, into the formal economy, granting them market access and credit. Yet this transition remains uneven, constrained by persistent digital divides and compliance burdens that risk leaving the most vulnerable behind.

Together, these reflections underline the need for a deeper, evidence-based dialogue on GST's broader socio-economic consequences, and need to examine its implications for equity, opportunity and long-term development. It is in this context that the conference emerges, recognising a critical gap in our understanding of a central question: ***How does GST shape the***

three pillars that determine India's future - education and skill development, employment generation, and the integration of informal enterprises into sources of sustainable formal livelihoods? By bringing together researchers, policymakers, and civil-society representatives, the conference seeks to explore the real-world impact of GST beyond quarterly revenue collections and move toward a more nuanced understanding of how tax policy shapes human development and economic opportunity.

Conference Themes and Topics

Submission may address, but are not limited to, the following areas:

- ***Education and Access to Essential Services:*** GST's impact on education and skill development, including vocational training costs, input tax credit blockages and implications for access and equity.
- ***Employment Generation and Economic Opportunities:*** Employment effects of GST through logistics, fintech, MSMEs and supply-chain integration, with attention to job quality and inclusion.
- ***Inclusivity and Formalisation:*** GST-led digitisation, value-chain integration and their role in bringing informal enterprises into the formal economy.
- ***Informal Sector and Economic Transformation:*** Opportunities and challenges for informal enterprises under GST, focusing on digital adoption, compliance costs and transition pathways to formality.

Submission Guidelines

Interested applicants wishing to present original research should send their abstract (about 300 words) by 15th February 2026 to indrajit@isec.ac.in. Upon confirmation of the acceptance of the abstract, the applicants are supposed to submit the full paper by 28th February, 2026. The full paper length should be approximately 6,000-8,000 words (word count may vary modestly) including an abstract of 200 words. Only complete (full) papers will be considered for presentation and travel support.

Venue: The Conference is planned to be conducted in offline mode at Institute for Social and Economic Change (ISEC), Bangalore.

Key dates

- *Date of Conference:* 16-17 **March 2026**
- *Abstract submission deadline:* **15th February 2026**
- *Selection notification:* **20th February 2026**
- *Full paper submission deadline:* **28th February 2026**

Logistics and Participation Information

- **Conference Fee:** There is no conference fee.
- **Accommodation and Travel Support:** Selected paper presenters will be provided accommodation and travel allowance (AC Three Tier train fare).
- **Publication:** Outstanding conference papers will be published in an edited volume by a reputed international publisher.
- **Eligibility:** Early-career researchers, PhD scholars, faculty members, and independent researchers are invited to submit papers.