

ICSSR Sponsored Two-Day Conference on

The GST Conundrum: Unravelling Impacts on Economy and Society

Concept Note

The Goods and Services Tax (GST) is one of India's most transformative fiscal reforms since its implementation in 2017, aimed at creating a unified domestic market, strengthening the tax base, and enhancing economic efficiency. Over the years, the process was further fuelled by subsequent rate rationalisations, compliance changes, and administrative reforms, which in turn continue to reshape the country's production structure, prices, firm behaviour, and household consumption, apart from improved tax compliance and reduced tax evasion. Despite its macroeconomic significance, the micro-level consequences of GST—particularly its distributional effects on consumption baskets, discretionary spending, and the welfare of the established middle class and the rapidly expanding neo-middle class—remain insufficiently studied. Existing evidence is often fragmented, leaving critical gaps in understanding how GST has reshaped consumption baskets, discretionary spending, savings behaviour, and the financial pressures experienced by both the established middle class and the rapidly expanding neo-middle class. Through modifications to input tax credit methods, formalisation incentives, and compliance requirements, the GST reform has also resulted in significant structural changes for businesses, particularly MSMEs. These factors have impacted employment, competitiveness, and regional economic outcomes across various industries, including retail, hotels, IT services, consumer durables, and small businesses. The need for a thorough and fact-based evaluation of the redistributive consequences of GST is underscored by the fact that households at various income levels have encountered differing degrees of tax incidence and welfare effects. It is in this context, the proposed Conference intends to bring together researchers, policymakers, tax administrators, business representatives, and civil society to synthesise evidence and identify policy frameworks for next-generation reforms in GST, catering to the growth aspirations and consumption levels of different socio-economic groups and economic actors while strengthening India's long-term growth.

Submissions may address (but are not limited to) the following areas:

- Improved tax compliance reduced tax evasion and the role of technology.
- Shifts in consumption baskets (essential vs. non-essential) pre- and post-GST.
- Redistributive effects of GST across income strata.
- Impact on household welfare, cost of living, and real income—especially among the Middle & Neo-Middle Class.
- Evolving structure of GST and implications for consumption growth and economic mobility of the middle class.
- Trade-offs between discretionary spending, forced savings, and credit use.
- Compliance Burden and Its Consequences for Micro, Small, and Medium Enterprises (MSMEs).
- Sector-specific impacts across Retail, Hospitality, Durables, IT/Services, etc.
- Linkages between input tax credit (ITC), formalisation, and employment outcomes.
- Competitiveness of firms and sectoral performance in a post-GST landscape.

- Administrative reforms, rate rationalisation, and implications for tax efficiency and price stability.

We invite extended abstracts (1500 -2000 words) of papers that include research questions, methodology and expected results **on or before 28th January 2026**. There will be **NO registration fees** for the conference. One author of each selected Paper will be eligible for AC 3-tier train fare reimbursement, subject to submission of valid travel documents. Boarding and Lodging will also be provided to outstation participants covering the duration of the conference. Presenters will then be expected to submit full, original, and unpublished papers by 30th June 2026 for publication in an edited volume.

Important Dates, Venue, and Mode

1. Submit Extended Abstract (1500- 2000 Words): 28th January 2026
2. Intimation reg acceptance: 30th January 2026
3. Conference dates: 25th and 26th February 2026
4. Mode: Physical format ONLY
5. Venue: ISEC, Bengaluru

Organising Team

1. Dr Malini L. Tantri, Dr Karthick V, Dr Khalil Shaha, and Prof Krishna Raj

Paper Submission to the following email id: gstconference2026@isec.ac.in (copy to malini@isec.ac.in/karthickv@isec.ac.in)