

# A Comparative Study of Indirect Tax Revenue: Pre GST and Post GST

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**Abstract:** *With the advent of digital payments a few years in the past, the trend of digitization multiplied in India. India has visible a huge boom in digital payments considering that then. in view that then, India has visible a outstanding business virtual exchange. The digitalization delivered about through the indirect tax scheme is the most innovative of them. Direct taxes were used because the preliminary implementation of the digitization of tax compliances. GST is absolute oblique tax that's imposed on production, sale and intake of products and services. Most people of the oblique taxes levied via the federal and kingdom governments are mixed into one tax with the aid of this measure. It has improved tax administration performance and overcame the shortcomings of the previous oblique tax shape. GST become later carried out so that it will digitize and combine the indirect tax gadget. GST became powerful on July 1, 2017. The new tax gadget gives the tax system clarity and predictability. "One nation, One Tax," is the primary aim of setting up the GST. It is easy to use, powerful, and by way of putting off several federal and country taxes, it would improve the kingdom's monetary growth. For companies and Indian authorities, digitization has numerous benefits. First of them is digitizing invoices. Companies can now comply with guidelines without making mistakes way to digital technology, and the authorities and tax professionals have benefited a great deal as properly. This paper gift following effect of digitalization on authorities.*

## Objectives-

1. The primary focus of the study is to access the impact of goods and services tax on tax revenue of India
2. To understand the impact of digitalization on government indirect tax revenue
3. To comparative study of Indirect tax revenue before and after GST

**Keywords:** Tax, Indirect tax, Revenue.

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