

# An Analytical Study of GST Implementation and Its Impact on Tax Revenue Collection in India

**Ravindra A.R.<sup>1</sup> and Dr. Vinita<sup>2</sup>**

<sup>1</sup>Research Scholar, Department of Commerce

<sup>2</sup>Research Guide, Department of Commerce  
Sunrise University, Alwar (Raj.) India

**Abstract:** *As a key component of a country's fiscal system, the Goods and Services Tax (GST) is a destination-based indirect tax that is collected by both the federal and state governments to fund public spending. In contrast to other existing indirect taxes, the Goods and Services Tax is intended to be a complete indirect tax levy on the production, sale, and consumption of goods and services, together with a consistent input tax credit facility on output tax obligation at the state and federal levels. An effort has been made in this research to create a roadmap regarding the GST tax, collection, and distribution between the federal government and the states. Therefore, it is anticipated that the GST would bring the nation's economy together by combining all of the taxes that are presently imposed at separate locations and charging different rates.*

**Keywords:** Implementation, Taxation, Reforms, Compliance, Revenue, Collection, Transparency.