

# Analyzing the Impact of Digital Tax Compliance Systems on Small Business Financial Performance in India: A Post-GST Implementation Study”

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**Abstract:** *The introduction of the Goods and Services Tax (GST) in India in 2017 marked a significant reform in the country's indirect tax regime. GST aimed to unify multiple taxes into a single, streamlined system with an emphasis on digital tax compliance mechanisms such as e-invoicing, online filing, and electronic payments (Kumar & Gupta, 2019). The digitalization of tax administration has been pivotal in enhancing transparency, reducing tax evasion, and simplifying the compliance process for taxpayers (Sharma, 2020)..*

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