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GST Reforms 2025 and the New Tax Regime in India: Towards Simplified Taxation or Added Complexity

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KEYWORDS

GST Reforms 2025, New Tax Regime, Compliance Complexity, Indirect Taxation, Fiscal Policy, India, Tax Simplification.

ABSTRACT

The Goods and Services Tax (GST) reforms proposed for 2025, alongside the introduction and expansion of the New Tax Regime, represent a significant phase in the ongoing restructuring of the indirect and direct tax systems in India. These reforms are officially positioned as measures aimed at simplifying taxation, enhancing compliance, and improving ease of doing business. However, the practical implications of these changes raise critical questions regarding whether they genuinely reduce complexity or introduce new layers of administrative and compliance challenges. This study critically examines the key features of GST Reforms 2025 and the New Tax Regime, with a particular focus on rate rationalization, compliance mechanisms, digital integration, and the withdrawal of exemptions and deductions. Using a qualitative analytical framework supported by secondary data from government reports, policy documents, and existing empirical literature, the article evaluates the reforms' impact on businesses, micro, small and medium enterprises (MSMEs), and individual taxpayers. The findings suggest that while the reforms contribute to procedural standardization and transparency, they simultaneously increase transitional complexity and compliance costs, especially for smaller economic agents. The study concludes that the effectiveness of GST Reforms 2025 in achieving genuine tax simplification depends on adaptive administrative capacity, taxpayer awareness, and policy stability. The article offers policy-relevant insights for balancing revenue efficiency with taxpayer convenience in India's evolving tax landscape.

1. INTRODUCTION

The structure of a nation's tax system plays a decisive role in shaping economic behavior, revenue mobilization, and the relationship between the state and taxpayers. In India, tax reform has long been pursued as a means to address inefficiencies arising from a complex, multi-

layered fiscal framework. The introduction of the Goods and Services Tax (GST) in 2017 marked a historic shift from fragmented indirect taxation toward a unified national market. Since its inception, GST has undergone multiple amendments, rate adjustments, and procedural changes, reflecting the evolving priorities of fiscal

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governance and economic growth. The proposed GST reforms for 2025 represent another critical phase in this continuing process of tax rationalization and institutional learning.¹

Parallel to developments in indirect taxation, India has also witnessed a major transformation in its direct tax framework through the gradual adoption of the New Tax Regime for individual taxpayers. This regime seeks to simplify income taxation by reducing tax rates and eliminating a wide range of exemptions and deductions that characterized the earlier system. While the stated objective of the New Tax Regime is to promote transparency and reduce compliance burdens, its coexistence with the traditional regime has generated debate regarding choice complexity, taxpayer awareness, and equity outcomes.² Together, GST Reforms 2025 and the New Tax Regime signal a broader policy intent to move toward rule-based, technology-driven taxation.

Despite these reformist ambitions, questions persist about whether simplification has been fully realized in practice. Frequent regulatory updates, expanded digital compliance requirements, and differential impacts across taxpayer categories have raised concerns about administrative overload, especially for micro, small, and medium enterprises and first-time taxpayers. Scholars and policy analysts have noted that tax reforms often entail a transitional phase in which simplification at the structural level may coexist with short- to medium-term complexity at the operational level.³ This tension is particularly evident in developing economies, where institutional capacity and taxpayer literacy vary widely.

Against this backdrop, the present study examines GST Reforms 2025 and the New Tax Regime to assess whether they represent a decisive move toward simplified taxation or inadvertently add new dimensions of complexity. By situating recent reforms within the broader trajectory of India's tax policy, the article seeks to contribute to ongoing academic and policy debates on efficiency, compliance, and fiscal sustainability in modern tax systems.

2. Review of Literature

- Scholarly literature on taxation reform in India has largely focused on the objectives of efficiency, equity, and administrative simplicity. Early studies on indirect tax reform emphasized the need to replace cascading taxes with a value-added tax system to reduce distortions and improve revenue productivity. Authors such as Kelkar argued that a comprehensive GST could integrate the national market and lower transaction costs by harmonizing tax structures across states.⁴ This perspective framed GST as a structural reform with long-term growth potential rather than merely a revenue-enhancing instrument.
- Subsequent literature, emerging after the implementation of GST in 2017, shifted attention toward operational challenges and compliance outcomes. Several empirical studies highlighted issues related to multiple tax rates, frequent rule changes, and the complexity of return filing procedures. Kumar and Gupta observed that while GST reduced tax cascading, its compliance framework imposed a disproportionate burden on small

businesses lacking technological and accounting capacity.⁵ This strand of research suggests that simplification at the policy level does not automatically translate into ease of compliance at the taxpayer level.

- Parallel to indirect tax scholarship, studies on India's direct tax reforms have examined the rationale and implications of the New Tax Regime. Researchers such as Rao noted that the removal of exemptions and deductions could broaden the tax base and improve transparency, but warned that the coexistence of dual regimes might undermine the goal of simplification by increasing decision-making complexity for taxpayers.⁶ The literature reflects a broader debate between choice-based tax design and uniform tax structures, particularly in developing economies.
- Comparative and international studies further enrich this discourse. Bird and Gendron, drawing on experiences from multiple jurisdictions, argue that successful GST systems depend heavily on stable policy frameworks and administrative capacity.⁷ Their findings suggest that frequent amendments and transitional uncertainties can dilute the intended benefits of tax reform. Similarly, OECD analyses emphasize that digital tax administration, while improving enforcement, may initially raise compliance costs if institutional support mechanisms are inadequate.⁸
- More recent policy-oriented literature has begun to evaluate GST reforms and the New Tax Regime together, viewing them as part of a

broader shift toward technology-driven and rule-based taxation. These studies underline the importance of taxpayer education, system interoperability, and regulatory predictability in achieving meaningful simplification. However, the literature also reveals a gap in integrated assessments that examine both regimes simultaneously to determine whether cumulative reforms reduce or compound complexity. Addressing this gap provides the primary motivation for the present study.

Research Methodology and Data Sources

1. Research Methodology

The present study adopts a doctrinal and analytical research methodology to examine the impact of GST reforms introduced around 2025 and their relationship with the evolving tax regime in India. Doctrinal research primarily relies on the analysis of existing legal materials, government policies, and scholarly literature rather than empirical fieldwork. This method is particularly suitable for studying taxation reforms because it enables a detailed examination of legislative provisions, policy changes, and administrative practices related to the Goods and Services Tax system.⁹

The research involves a qualitative analysis of legislative developments and policy reforms implemented by the Government of India and the GST Council. Special attention is given to reforms such as GST rate rationalisation, changes in the slab structure, improvements in compliance mechanisms, and the integration of indirect tax reforms with the broader new income tax regime. These reforms, often referred to as "GST 2.0," have attempted to simplify the earlier multi-slab

system by restructuring tax rates and reducing compliance complexity for taxpayers.¹⁰

In addition, the study applies a comparative analytical approach to evaluate whether these reforms truly simplify the tax system or whether they introduce new administrative and compliance challenges. By comparing the pre-reform GST structure with the revised tax framework, the research analyses issues such as rate rationalisation, digital compliance measures, input tax credit management, and the impact on businesses and consumers.¹¹

The research also uses a policy analysis framework to examine the objectives behind GST reforms and their expected economic implications. The study evaluates government policy statements, GST Council recommendations, and expert commentary to understand whether the reforms promote efficiency, transparency, and ease of doing business. This approach helps determine whether the reforms contribute to the original goal of GST creating a unified and simplified tax system or whether they lead to new complexities in compliance and administration.¹²

Overall, the methodology is designed to critically evaluate the legal and policy dimensions of GST reforms, providing a comprehensive understanding of their impact on India's taxation structure.

2. Data Sources

Since the research follows a doctrinal approach, it relies mainly on secondary sources of data. These sources include government reports, statutory provisions, policy documents, academic literature, and credible news and economic analyses related to GST reforms and the new tax regime.¹³

The primary secondary sources include official government publications and policy documents, such as reports of the GST Council, notifications issued by the Central Board of Indirect Taxes and Customs (CBIC), and Union Budget documents released by the Ministry of Finance. These materials provide authoritative information regarding legislative amendments, rate changes, and policy objectives behind GST reforms.¹⁴

Another important source of data consists of academic books, journal articles, and research papers written by scholars in the fields of taxation law, economics, and public policy. These works help in understanding theoretical perspectives on tax reform, indirect taxation systems, and the economic consequences of GST changes. Scholarly commentary also assists in identifying challenges such as classification disputes, compliance burdens, and input tax credit issues within the GST framework.¹⁵

The study also uses reliable economic and policy news sources to understand the latest developments in GST reforms. These sources provide insights into recent policy announcements, GST Council decisions, and economic impacts of the reforms on industries and consumers. Reports suggest that the government has attempted to simplify the tax structure by reducing the number of GST slabs and introducing clearer rate categories such as lower rates for essential goods and higher rates for luxury or "sin" goods.¹⁶

Furthermore, policy analysis reports and taxation commentaries from professional and legal platforms are used to understand practical challenges faced by businesses. These sources

provide explanations of procedural changes such as automated GST registration for small businesses, faster refund systems, and improved dispute resolution mechanisms through the establishment of the GST Appellate Tribunal.¹⁷

By combining these diverse secondary sources, the research ensures a comprehensive and balanced understanding of GST reforms and the new tax regime, enabling an informed evaluation of whether these reforms simplify India's tax structure or introduce additional complexities.

4. GST Reforms 2025 and the New Tax Regime: Key Features

The Goods and Services Tax (GST) was introduced in India in 2017 with the objective of creating a unified indirect tax structure across the country. Over the years, several amendments and administrative reforms have been implemented to address challenges such as compliance complexity, tax evasion, and revenue inefficiencies. The reforms proposed and implemented around 2025 represent another significant phase in the evolution of the GST framework. These reforms aim to improve transparency, streamline compliance, strengthen digital monitoring, and align the tax system with the broader objectives of the new tax regime introduced by the Government of India.¹⁸

The GST reforms of 2025 focus on rationalizing tax rates, expanding digital compliance mechanisms, improving input tax credit management, and simplifying procedures for taxpayers, especially small and medium enterprises. These measures collectively seek to strengthen the efficiency and fairness of the indirect tax system.¹⁹

4.1 Rationalization of GST Rates

One of the major aspects of the GST reforms is the rationalization of tax slabs. Since its introduction, GST has operated under multiple rate categories such as 5%, 12%, 18%, and 28%. The 2025 reform discussions have emphasized reducing the number of tax slabs and merging certain categories to make the system more coherent and predictable.²⁰

Rate rationalization is intended to minimize classification disputes and enhance ease of doing business. By simplifying the rate structure, the government aims to reduce administrative burdens and ensure uniformity in tax treatment across similar goods and services. The reforms also aim to maintain revenue neutrality while making taxation less complicated for businesses and consumers. GST details given below.....

The GST reforms introduced in 2025 sought to simplify the indirect tax framework and enhance efficiency in tax administration. One of the principal changes involved the rationalization of GST rate slabs, where the structure was streamlined into two dominant rates 5% for essential and commonly consumed goods and 18% for most standard goods and services with the objective of making the tax system more transparent and easier to comply with.²¹ In addition, the reforms provided tax relief for several consumer products, as many items within the FMCG sector, household-use goods, and certain electronic products were shifted to lower tax brackets in order to reduce costs for consumers and encourage market demand.²²

The reform package also focused on improving administrative efficiency, particularly in relation to

refund procedures. A new automated refund mechanism was introduced for claims up to ₹1,000 crore, enabling faster processing, while exporters were assured that their refund claims would be settled within seven days, thereby improving cash flow for businesses engaged in international trade.²³ At the same time, the government adopted a stricter taxation approach toward luxury and so-called “sin goods.” Under the revised framework, items such as luxury vehicles, tobacco products, and pan masala are subject to a higher GST rate of 40%, reflecting the policy goal of discouraging consumption while maintaining revenue.²⁴

The automobile industry also benefited from the reforms, as the GST rate on small cars running on petrol, diesel, or CNG, as well as two-wheelers, was reduced from 28% to 18%, a move intended to stimulate production and sales in the sector.²⁵ Furthermore, steps were taken to strengthen tax compliance and ease of doing business, including the introduction of quicker business registration processes generally completed within three days and the enhancement of the Invoice Management System (IMS) for more effective monitoring and reporting of transactions.²⁶ Finally, the reforms incorporated sector-specific adjustments, such as the exemption of life and health insurance services for individuals from GST, while certain personal service industries, including salons and gyms, were placed under the 5% tax bracket to make these services more accessible to consumers.²⁷

4.2 Strengthening Digital Compliance and Monitoring

Digitalization has been central to the functioning of the GST system, and the 2025 reforms further

expand technological integration. Enhanced use of automated return filing systems, artificial intelligence-based risk analysis, and real-time invoice matching have been introduced to detect irregularities and prevent tax evasion.²⁸

The implementation of systems such as e-invoicing, e-way bills, and advanced data analytics has improved transparency in the supply chain. These digital tools allow tax authorities to track transactions more efficiently while reducing manual intervention. As a result, compliance verification becomes quicker and more reliable, thereby strengthening the overall tax administration.²⁹

4.3 Reforms in Input Tax Credit (ITC) Mechanism

Input Tax Credit is one of the fundamental features of the GST framework because it prevents the cascading effect of taxation. However, issues related to fraudulent credit claims and mismatched invoices have been persistent challenges. The 2025 reforms introduce stricter verification procedures and automated reconciliation systems to ensure that ITC claims correspond accurately with reported transactions.³⁰

The new framework emphasizes invoice-based credit verification and improved data integration between suppliers and recipients. This helps reduce the misuse of ITC while ensuring that legitimate taxpayers continue to benefit from seamless credit availability.³¹

4.4 Simplification for Small Businesses

Another important component of the 2025 reforms is the simplification of compliance requirements for small taxpayers. The government has expanded

the scope of the composition scheme and simplified return filing procedures for businesses with lower turnover.³²

These measures aim to reduce the regulatory burden on small and medium enterprises (SMEs), which often face difficulties in managing complex tax compliance. Simplified reporting formats and reduced filing frequency allow such businesses to focus more on growth and productivity rather than administrative procedures.³³

4.5 Integration with the New Tax Regime

The broader tax reforms introduced by the government include a simplified personal income tax regime with lower rates and fewer exemptions. While GST is an indirect tax system, the 2025 reforms complement the new tax regime by promoting transparency and efficiency in tax collection.³⁴

By reducing exemptions, improving compliance mechanisms, and encouraging digital transactions, the government seeks to create a more predictable and streamlined taxation environment. This integrated approach helps in improving revenue collection while supporting economic growth and formalization of the economy.³⁵

The New Tax Regime introduced under Section 115BAC of the Income Tax Act, 1961 has been positioned as the default taxation framework beginning from the financial year 2023–24. Subsequent modifications announced in the Union Budget 2025 further refined the regime for FY 2025–26 (Assessment Year 2026–27) with the objective of simplifying compliance and reducing the complexity associated with multiple exemptions and deductions. The regime operates

on the principle of offering comparatively lower tax rates and a higher basic exemption threshold, while simultaneously removing a large number of traditional tax deductions that existed under the earlier system.³⁶

Under this framework, taxpayers are automatically placed in the new regime unless they specifically choose to opt for the old system while filing their income tax return.³⁷ The revised tax structure for FY 2025–26 provides a progressive slab system, where income up to ₹4 lakh is exempt from tax, followed by 5% for income between ₹4 lakh and ₹8 lakh, 10% for ₹8 lakh to ₹12 lakh, 15% for ₹12 lakh to ₹16 lakh, 20% for ₹16 lakh to ₹20 lakh, 25% for ₹20 lakh to ₹24 lakh, and 30% for income exceeding ₹24 lakh.³⁸ Additionally, taxpayers benefit from a rebate under Section 87A, which allows individuals with taxable income up to ₹12 lakh to effectively pay no income tax, as the rebate can reduce the tax liability by up to ₹60,000.³⁹

Another significant feature is the standard deduction of ₹75,000 available to salaried individuals and pensioners, which effectively increases the tax-free threshold for such taxpayers to approximately ₹12.75 lakh under the new regime.⁴⁰ However, the simplified structure comes with the removal of several commonly used deductions, including those under Section 80C (investments such as PPF, LIC, and ELSS), Section 80D (health insurance), and exemptions like House Rent Allowance (HRA) and Leave Travel Allowance (LTA).⁴¹ Despite these restrictions, certain benefits remain available, including employer contributions to the National Pension System under Section 80CCD(2), along with

exemptions related to gratuity and leave encashment at the time of retirement.⁴²

The regime also offers a degree of flexibility in tax planning. Salaried individuals are permitted to switch between the old and the new tax regimes every financial year, whereas taxpayers earning business or professional income are generally allowed to change their choice only under limited circumstances.⁴³ Overall, the new system is intended to reduce tax liability for individuals who do not claim many deductions, simplify the tax filing process through reduced documentation requirements, and potentially increase take-home income due to lower tax deducted at source (TDS). Consequently, the regime is considered particularly suitable for taxpayers who prefer a simpler tax structure without relying on tax-saving investments.⁴⁴

4.6 Impact on the Economy and Businesses

The GST reforms of 2025 are expected to have multiple economic implications. A simplified tax structure and improved compliance framework can enhance investor confidence and facilitate business operations. Greater digital monitoring reduces tax evasion, thereby improving government revenues without increasing tax rates.⁴⁵

Furthermore, the rationalization of rates and procedures can help reduce compliance costs for businesses. In the long term, these reforms contribute to building a more transparent and efficient tax system that supports sustainable economic development.⁴⁶

5. Analysis and Discussion: Simplification Versus Complexity

The GST Reforms of 2025 and the New Tax

Regime under Section 115BAC represent significant steps by the Government of India toward modernizing and rationalizing the country's tax system. Both reforms were introduced with the stated objective of improving tax compliance, simplifying procedures, and creating a more transparent fiscal environment. However, while these measures promise administrative efficiency and reduced tax burdens for certain categories of taxpayers, they also raise important questions regarding whether they truly simplify the tax structure or merely introduce a different form of complexity.

In the case of GST reforms, the government attempted to streamline the indirect tax structure by rationalizing tax slabs and reducing the number of rates applicable to goods and services. The movement toward a dominant two-rate framework primarily 5 percent for essential goods and 18 percent for standard goods and services was intended to make the system easier for businesses to understand and comply with.⁴⁷ Additionally, technological improvements such as automated refund systems, faster registration processes, and the introduction of enhanced Invoice Management Systems (IMS) were designed to reduce procedural delays and increase transparency in tax administration.⁴⁸ These changes are expected to improve liquidity for businesses, particularly exporters, by ensuring quicker refund processing and reducing bureaucratic hurdles.

Despite these advantages, some challenges remain. The continued existence of multiple exceptions, including higher rates for luxury and sin goods and sector-specific tax treatments, indicates that the

GST framework has not yet achieved complete uniformity.⁴⁹ Businesses must still navigate classification disputes, compliance requirements, and frequent policy updates issued by the GST Council. As a result, while the reforms simplify certain aspects of the system, they may also create transitional complexities for taxpayers adapting to revised rates, new digital compliance tools, and updated reporting procedures.

A similar debate arises in relation to the New Tax Regime introduced under Section 115BAC of the Income Tax Act, 1961. The regime aims to simplify personal income taxation by offering lower tax rates and a higher basic exemption limit, while simultaneously eliminating a large number of deductions and exemptions traditionally used for tax planning.⁵⁰ In theory, this approach reduces the need for extensive documentation and complex calculations, making tax filing more straightforward for individuals who do not claim multiple deductions. Furthermore, the introduction of the regime as the default tax system encourages taxpayers to adopt a simplified structure unless they actively choose to continue under the older regime.⁵¹

However, the coexistence of the old and new tax regimes has generated a degree of confusion among taxpayers. Individuals must carefully compare both systems to determine which option is more beneficial in their particular circumstances. Taxpayers who have historically relied on deductions such as investments under Section 80C, health insurance benefits under Section 80D, or housing-related exemptions may find the new regime less advantageous despite its lower tax

rates.⁵² Consequently, instead of eliminating complexity entirely, the dual-regime framework requires taxpayers to perform additional calculations and strategic planning before selecting the most suitable option.

Another issue concerns the broader policy implications of removing deductions. Traditional tax incentives encouraged savings, insurance coverage, and long-term investment through instruments such as provident funds, life insurance policies, and pension schemes. By limiting these incentives, the new regime prioritizes simplicity and higher disposable income but may also alter household financial behaviour.⁵³ This shift raises questions about whether the policy adequately balances fiscal efficiency with the promotion of long-term financial security among taxpayers.

6. Conclusion

The GST reforms introduced around 2025 represent a significant step in refining India's indirect tax system. Through measures such as rate rationalization, digital compliance enhancement, improved input tax credit mechanisms, and simplified procedures for small businesses, the government aims to strengthen the efficiency and transparency of the GST framework.

When viewed alongside the broader new tax regime, these reforms indicate a policy shift toward simplification, technological integration, and improved tax governance. If implemented effectively, they have the potential to make the Indian tax system more robust, equitable, and conducive to economic growth.

In conclusion can we say, both the GST Reforms 2025 and the New Tax Regime demonstrate the

government's effort to simplify India's taxation framework and improve compliance through rationalized rates and technological modernization. Nevertheless, the reforms reveal an inherent tension between simplification and practical complexity. While the measures reduce certain administrative burdens and provide clearer tax structures, the presence of multiple tax options, sector-specific rules, and transitional adjustments means that taxpayers and businesses may still face interpretational and compliance challenges. Thus, the effectiveness of these reforms ultimately depends on consistent policy implementation, clearer guidance from tax authorities, and the gradual stabilization of the regulatory framework.

7. Suggestions

1. To enhance the effectiveness of these reforms, several measures can be considered. First, the government should continue efforts toward greater rationalization of GST rates by gradually reducing the number of tax slabs and minimizing classification disputes. A more uniform rate structure would improve certainty and reduce compliance difficulties for businesses.
2. there is a need to strengthen digital infrastructure and taxpayer support systems. Although automated refund mechanisms and improved invoice management systems have been introduced, taxpayers especially small and medium enterprises may require additional guidance and technical support to adapt to digital compliance requirements.

3. In relation to personal income taxation, policymakers may consider eventually moving toward a single, unified tax regime instead of maintaining two parallel systems. A clear and stable framework would reduce confusion among taxpayers and simplify the tax filing process in the long term.
4. Continuous public awareness and education initiatives should be undertaken to inform taxpayers about the benefits, procedures, and implications of the new reforms. Clear communication from tax authorities can reduce uncertainty and encourage voluntary compliance, which is essential for the success of any tax reform.
5. While the GST Reforms 2025 and the New Tax Regime represent meaningful steps toward simplifying India's taxation structure, their long-term success will depend on sustained policy adjustments, improved administrative efficiency, and the gradual development of a more consistent and predictable tax environment.

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