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## **Goods and Services Tax (GST) Burden on Middle Class Families in Karnataka State: A Case Study of Kalaburagi Taluka**

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### **ABSTRACT**

This case observe explores the effect of Goods and Services Tax (GST) on center-magnificence households with inside the Kalaburagi Taluka of Karnataka, that specialize in how the implementation of GST has prompted their economic burdens. The observe examines modifications in family spending patterns, savings, and the general monetary stress confronted through center-magnificence households post-GST implementation. Using each qualitative and quantitative methods, the studies assesses the shifts in consumption, the notion of equity concerning GST charges, and the techniques followed through households to deal with expanded expenses. The findings propose that at the same time as GST goals to streamline the taxation system, it has disproportionately affected center-magnificence households, in particular in rural regions like Kalaburagi Taluka. The observe highlights huge issues approximately the affordability of crucial items and services, with maximum households reporting decreased discretionary spending, a transfer to inexpensive alternatives, and a decline in savings. Furthermore, a excessive percent of respondents perceived GST as unfair, especially because of the growing fees of day by day necessities. Based on those findings, the paper proposes numerous coverage recommendations, such as decrease GST charges on crucial items, focused subsidies, and simplified tax slabs to relieve

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the economic pressure on center-magnificence households. This studies contributes to the wider discourse at the socio-monetary implications of GST in India, with a focal point at the center magnificence in rural Karnataka.

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In India, the reason of taxation is to elevate sales for authorities' expenditures, guide financial development, lessen earnings inequalities, fund social welfare programs, and adjust financial sports to make sure sustainable boom and stability. GST or Goods & Services Tax is an oblique tax imposed on all items and offerings in India. It is one in all the largest tax reforms implemented thus far to uniformly levy tax with the precept of—one nation, one market, one tax. It is the unmarried largest tax imposed on items and offerings in India. The GST became rolled out in a unmarried stroke, changing the Indian economic system right into a unified market. The Parliament of India surpassed the Goods and Service Tax Act on March 29, 2017, and it turned into integrated with the aid of using July 1, 2017. GST is a tax levied on items and offerings imposed proper from the producer to the very last consumer. There are greater than one hundred sixty nations which have followed this device of taxation.

The Goods and Services Tax (GST) is a giant idea that simplifies the massive tax shape with the aid of using helping and improving the monetary boom of a country. Goods and offerings tax turned into delivered to position an cease to a couple of taxes like CST, VAT, carrier tax, income tax, relevant income tax which can be levied on exclusive products, beginning from the supply of producing until it reaches to the cease client which makes motion of products and doing enterprise very hard. At gift items and offerings are taxed in a different way and additionally at many tiers however after the GST the products and offerings could be dealt with similarly and a couple of degree taxation could be drastically decreasing this may eventual cause much less corruption. GST is a complete tax levy on manufacturing, sale and intake of products and offerings at a country wide degree.

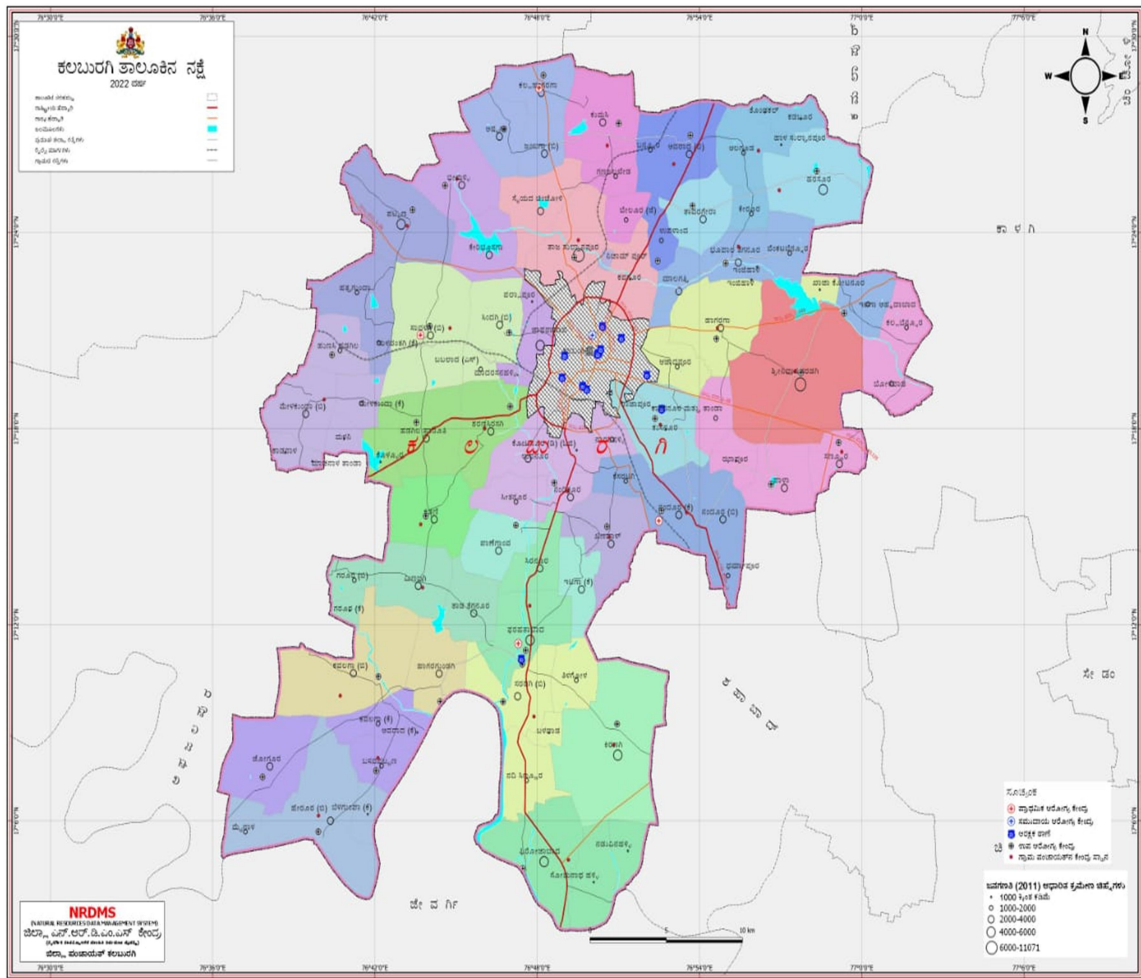
The Goods and Services Tax Bill or GST Bill, additionally called The Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014, initiates a Value delivered Tax to be applied on a country wide degree in India. GST may be an oblique tax at all of the ranges of manufacturing to result in uniformity with inside the device. On bringing GST into practice, there could be amalgamation of Central and State taxes right into an unmarried tax payment. It could additionally beautify the placement

of India in both, home in addition to worldwide market. At the client degree, GST could lessen the general tax burden, that's presently predicted at 25-30%. Under this device, the client can pay the very last tax however a green enter tax credit score device guarantees that there's no cascading of taxes- tax on tax paid on inputs that pass into manufacture of goods.

In order to keep away from the fee of more than one taxes together with excise obligation and provider tax at Central stage and VAT on the State stage, GST could unify those taxes and create a uniform marketplace at some stage in the country. Integration of diverse taxes right into a GST machine will result in an powerful cross-usage of credits. The modern-day machine taxes production, while the GST will intention to tax consumption. At gift items and offerings are taxed otherwise and additionally at many ranges however after the GST the products and offerings could be dealt with similarly and more than one stage taxation could be considerably decreasing this may eventual result in much less corruption. GST will lessen complexity in taxation and assist businesses.

This paper is based on objectives of understanding the GST Burden in India and researcher collect data using various methods. This could involve conducting primary research through surveys, interviews and secondary sources. The researcher analyse the data by using simple statistical or qualitative analysis techniques and interpreted the data to derive meaningful insights and answer the research questions. Researcher conducted questioner method for papering this paper. And the limitation of the study is sited towards Kalaburagi Taluka.

Gulbarga is a Taluk placed in Gulbarga district of Karnataka. It is one in all 7 Taluks of Gulbarga district. There are a hundred and forty villages and a couple of cities in Gulbarga Taluk. As in line with the Census India 2011, Gulbarga Taluk has 154305 households, populace of 829830 of which 423051 are men and 406779 are women. The populace of youngsters among age 0-6 is 110925 that is 13.37% of overall populace. The sex-ratio of Gulbarga Taluk is round 962 as compared to 973 that is common of Karnataka state. The literacy charge of Gulbarga Taluk is 65.12% out of which 71.34% men are literate and 58.64% women are literate. The overall place of Gulbarga is 1741 sq.km with populace density of 477 in line with sq.km. Out of overall populace, 34.55% of populace lives in Urban place and 65.45% lives in Rural place. There are 20.8% Scheduled Caste (SC) and a couple of.11% Scheduled Tribe (ST) of overall populace in Gulbarga Taluk



Source: Gulbarga District Profile

### Demographic Information

The demographic distribution highlights a concentration of respondents in the 26-50 years range, reflecting the middle-class population most impacted by GST. The smaller representation of younger and older groups suggests the need for targeted outreach to understand their perspectives better. Overall, the data is valuable for understanding GST's effects on working-age individuals and middle-class families.

#### a) 18-25 years (26.0%):

This group comprises young adults, often students or early-career professionals. Their participation indicates an interest in how GST affects their household expenses or future financial planning, even though they might not be primary earners in their families.

**b) 26-35 years (32.67%):**

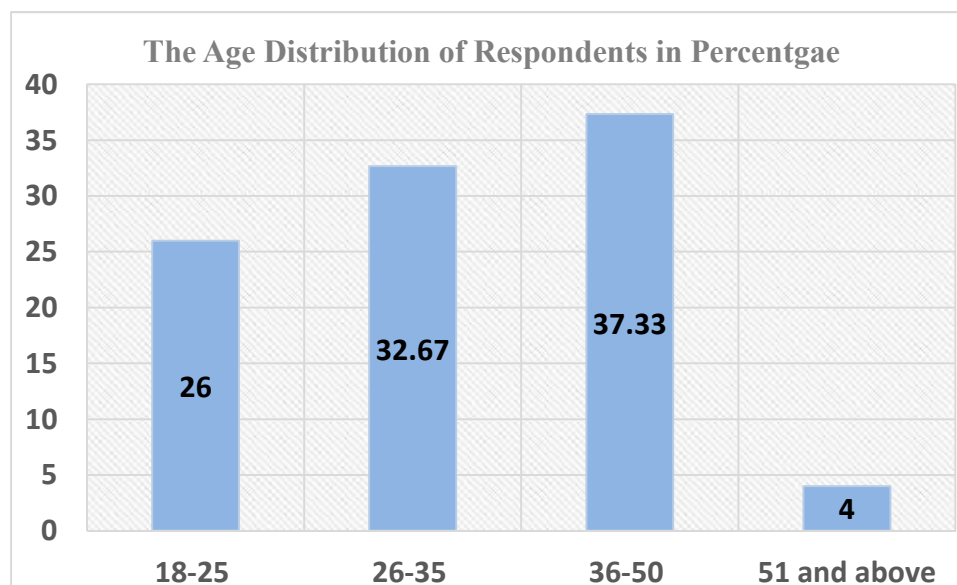
This age group forms a significant portion of the respondents, likely representing early to mid-career professionals. They are typically more financially independent and may be experiencing the impact of GST on expenses related to housing, childcare, or lifestyle choices.

**c) 36-50 years (37.33%):**

The largest group, these respondents are often at the peak of their earning capacity and are responsible for managing household budgets. They likely face the direct burden of GST on essential goods, services, and long-term savings. Their responses provide critical insights into GST's impact on middle-class families.

**d) 51 years and above (4.0%):**

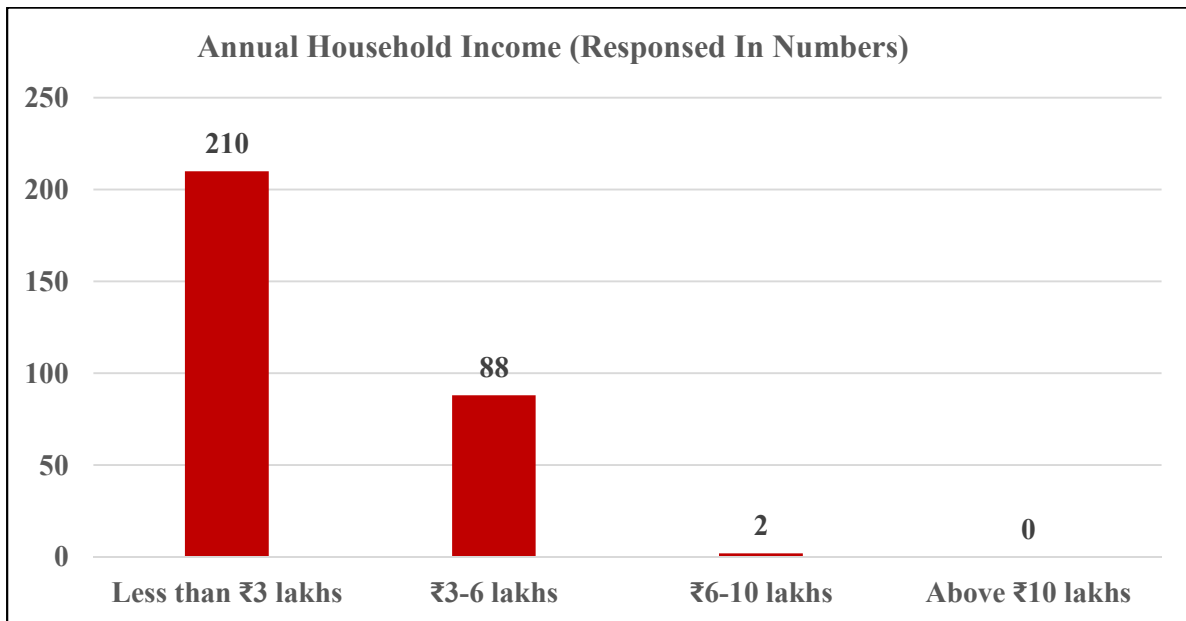
This age group is the least represented, which may indicate less active participation in surveys or a reduced financial burden due to retirement or fewer dependents. However, they might still experience indirect GST effects on healthcare and essential goods. This data suggests that middle-aged individuals (26-50 years) form the majority of respondents, potentially reflecting a higher engagement or relevance of the topic to this demographic.



Source: Field Survey (Questionnaire Method)

### Annual Household Income:

Household income is a fundamental factor influencing individual and societal well-being. It empowers families to meet basic needs, improve their quality of life, and contribute to economic growth. Policies and initiatives aimed at increasing household income and reducing income inequality are crucial for creating a more equitable and prosperous society.



Source: Field Survey (Questionnaire Method)

#### 1. Less than ₹3 lakhs (70.0%):

The majority of respondents fall into this income bracket, highlighting a significant representation of lower-middle-class families. These households are likely to feel the most significant impact of GST, as their limited disposable income leaves less flexibility for increased expenses.

#### 2. ₹3-6 lakhs (29.33%):

This group represents the core middle-class families, who may face challenges in managing GST-related cost increases while maintaining savings and lifestyle.

#### 3. ₹6-10 lakhs (0.67%):

A very small proportion of respondents fall into this higher-middle-class category. Their smaller representation may indicate less reliance on surveys or a perception of lower GST impact on their income bracket.

#### 4. Above ₹10 lakhs (0.0%):

No respondents belong to this category, which might be due to the survey's reach or the general perception that GST has a lesser burden on higher-income families.

The data indicates that the GST burden is primarily felt by lower- and middle-income families, with 99.33% of respondents earning ₹6 lakhs or less annually. This emphasizes the need for targeted tax relief policies to ease the financial pressure on these groups.

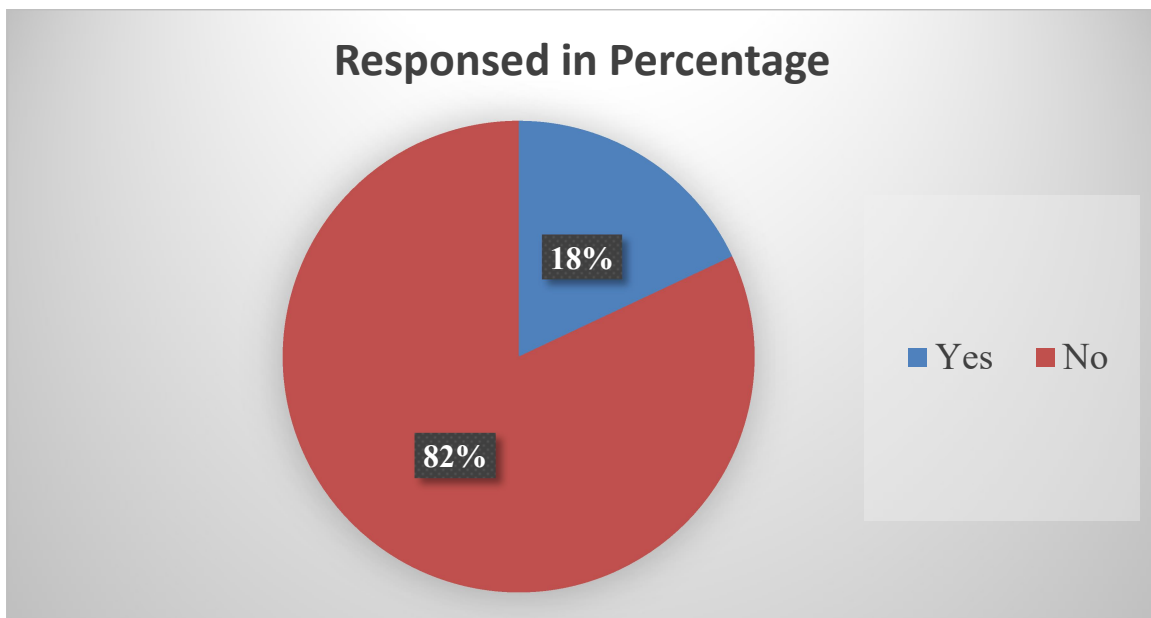
### **Awareness and Perception of GST**

GST is a landmark reform that has transformed India's taxation system. While it has streamlined tax processes and contributed to economic growth, challenges like compliance complexity and regressive impacts need to be addressed. With continuous reforms, GST has the potential to become even more effective and inclusive for all stakeholders in the economy.

### **Key Features of GST**

1. **Unified Tax System:** GST is a "One Nation, One Tax" system that simplifies indirect taxation.
2. **Destination-Based Tax:** GST is levied at the point of consumption, not production, ensuring fairness.
3. **Four-Tier Tax Structure:** Goods and services are taxed at 0%, 5%, 12%, 18%, and 28% rates, depending on their nature.
4. **Input Tax Credit (ITC):** Businesses can claim a credit for taxes paid on inputs, reducing tax liability.
5. **Digital Compliance:** GST is administered through the GST Network (GSTN), an online platform that facilitates registration, return filing, and payments.





Source: Field Survey (Questionnaire Method)

Only 18% of the participants reported being aware of the GST system. This indicates a significant lack of knowledge or understanding about GST among the surveyed group. This low level of awareness might be due to inadequate communication, complex tax structures, or limited engagement with taxation topics among certain demographics, particularly those with lower education or income levels. A vast majority, 82%, admitted to not being aware of GST. This highlights a gap in public outreach and education regarding GST and its implications. Such a lack of awareness could result in misconceptions, poor financial planning, and limited understanding of how GST impacts their daily lives and expenses.

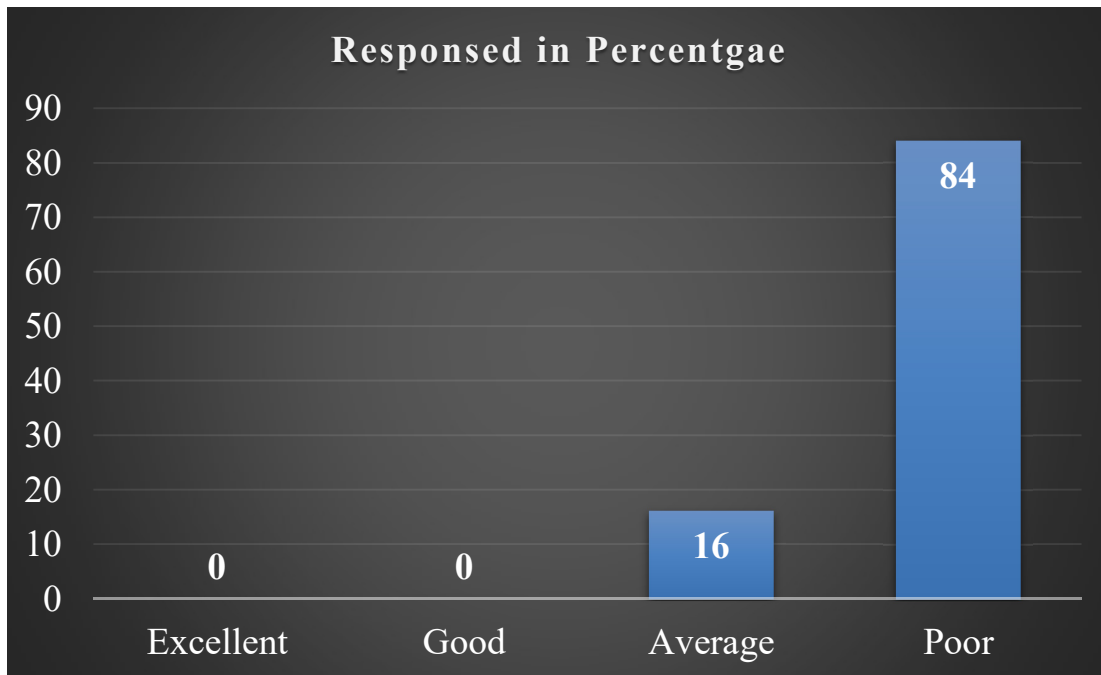
The data underscores the necessity of government and non-government initiatives to educate people about GST, particularly its benefits and how it affects household finances. Special focus should be placed on lower-income and rural populations, who may be less exposed to information on GST.

### **Understanding of GST**

A vast majority of respondents (84%) have a poor understanding of GST, indicating significant knowledge gaps. This suggests that the complexity of GST, combined with inadequate education or outreach efforts, makes it difficult for most individuals to grasp its implications. Only a small fraction of respondents (16%) have an average understanding of GST, indicating that even those who are somewhat aware may still lack comprehensive knowledge about how GST works or how it affects them.



The data shows that understanding of GST among respondents is overwhelmingly poor, with 84% rating their comprehension at this level. This highlights the need for targeted educational initiatives to bridge the knowledge gap, empower individuals with better financial literacy, and ensure that GST benefits are realized effectively by the general public.



Source: Field Survey (Questionnaire Method)

### Impact of GST on Daily Life

The overall impact of GST on middle-class families has been mixed. While it has benefited some consumers, others have experienced increased costs. The long-term impact will depend on various factors, including government policies, economic conditions, and the behavior of businesses. It's important to note that the impact of GST can vary depending on individual consumption patterns and regional factors. While some families may have experienced significant benefits, others may have faced challenges.

To mitigate the negative impacts and maximize the benefits of GST, it's crucial for consumers to be aware of the GST rates on different products and services, compare prices, and make informed

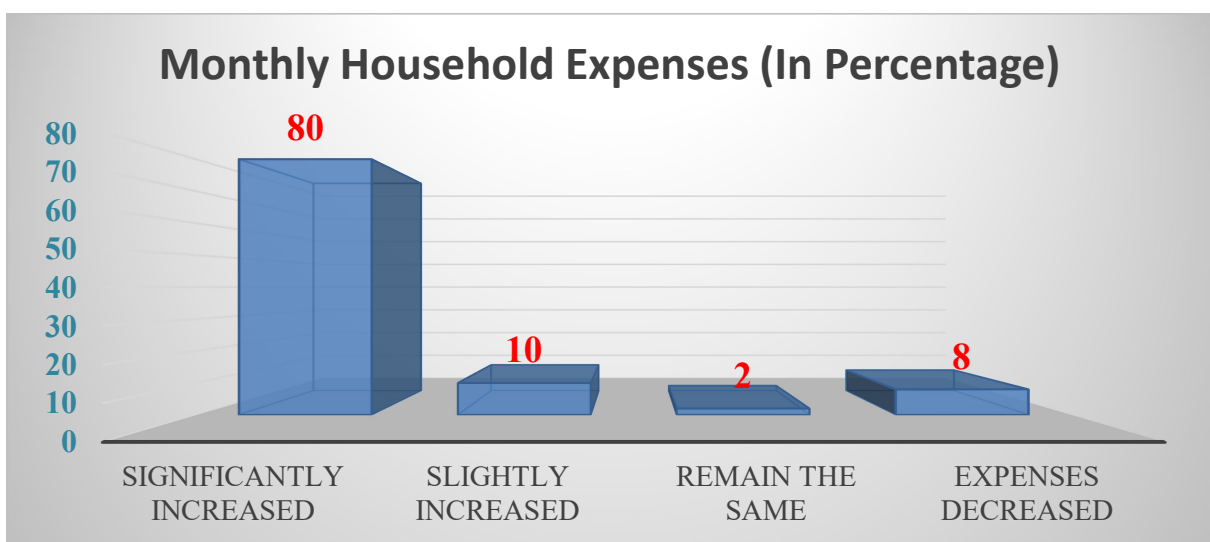
choices. Additionally, the government needs to continue monitoring the implementation of GST and make necessary adjustments to ensure a fair and equitable tax system for all.

### 1. Monthly Household Expenses

A significant increase in household expenses can reduce savings and investment potential for middle-class families, impacting their long-term financial stability. Families reporting increased expenses might have adjusted their spending patterns, such as cutting discretionary spending or shifting to lower-cost alternatives.

A vast majority of respondents (80%) reported a significant increase in their monthly household expenses due to GST. This indicates that the tax rates on essential and commonly used goods and services have had a substantial financial impact on middle-class families. Items such as packaged food, healthcare services, and transportation, which are part of everyday life, may have contributed to this rise.

A smaller group (10%) experienced only a slight increase, suggesting that their spending patterns or the types of goods and services they consume are less affected by higher GST rates. A negligible portion of respondents (2%) observed no change in expenses, possibly due to their consumption being focused on GST-exempt items like fresh produce, unprocessed food, or subsidized services and 8% of (response) small but notable segment reported reduced expenses. This could be attributed to factors like price reductions in certain goods post-GST or better management of household budgets to offset GST impacts.



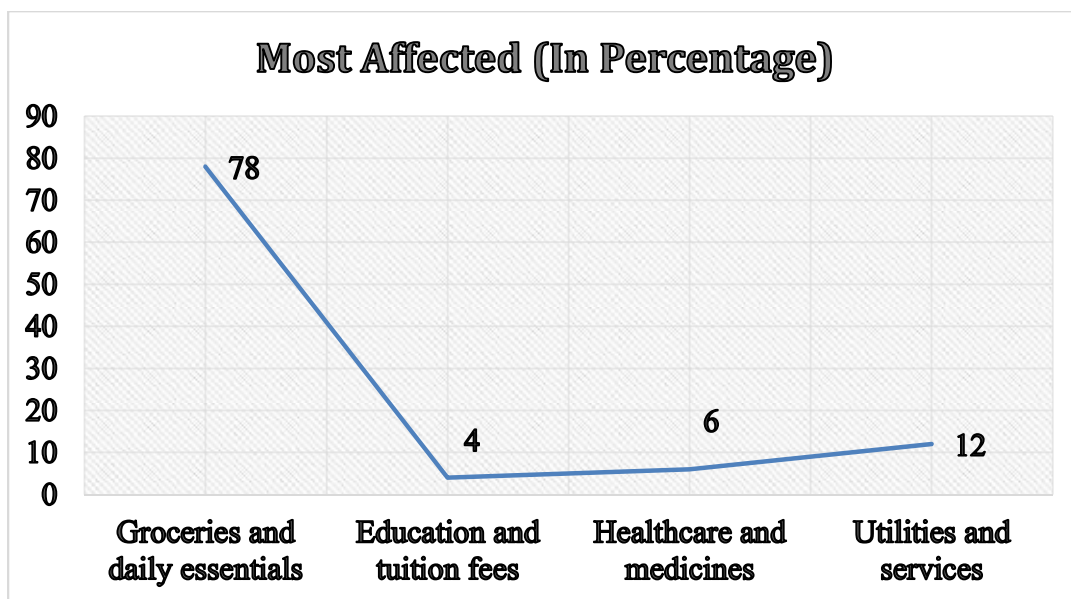
Source: Field Survey (Questionnaire Method)

## 2. Most Affected by GST in Household

The implementation of the Goods and Services Tax (GST) in India has significantly influenced household expenses and financial planning. As a unified tax system, GST replaced multiple indirect taxes with a simpler structure. While it streamlined taxation, its effect on the cost of goods and services has been a point of concern, especially for middle-class families.

Services like electricity, water supply, mobile bills, and internet services attract GST, leading to higher monthly expenses for households. Increased rates on services have added to the cumulative burden on middle-class families. GST has made luxury items and services more expensive, as they are taxed at the highest slab (28%). This has led many families to reduce spending on non-essential goods and lifestyle-related services.

GST has led to an increase in the overall cost of living for many households, particularly those in the lower and middle-income brackets. Many households remain unaware of GST exemptions and benefits, making it harder to adapt their spending habits. Households running small businesses face additional compliance burdens under GST, impacting their finances.



Source: Field Survey (Questionnaire Method)

In the above data, the majority of respondents (78%) reported that groceries and daily essentials are the most affected by GST. This highlights how basic necessities, which form a significant portion of household expenses, are heavily impacted by GST. Tax rates on processed foods, packaged goods, and

certain personal care items have likely increased the cost of everyday living. The second-highest category affected is utilities and services, with 12% of respondents indicating a noticeable impact. This includes electricity, water, mobile bills, and internet services, which are critical for modern households. The GST rates on services have added to the cost of these essential utilities, increasing overall expenses.

A smaller proportion of respondents (6%) felt the impact on healthcare and medicines. Although essential medicines are taxed at lower rates or exempt from GST, other medical supplies, diagnostics, and hospital services attract GST, contributing to increased costs for some families and the Education is reported as the least affected category (4%). Core educational services are exempt from GST; however, costs related to supplementary education, private coaching, and study materials may be affected.

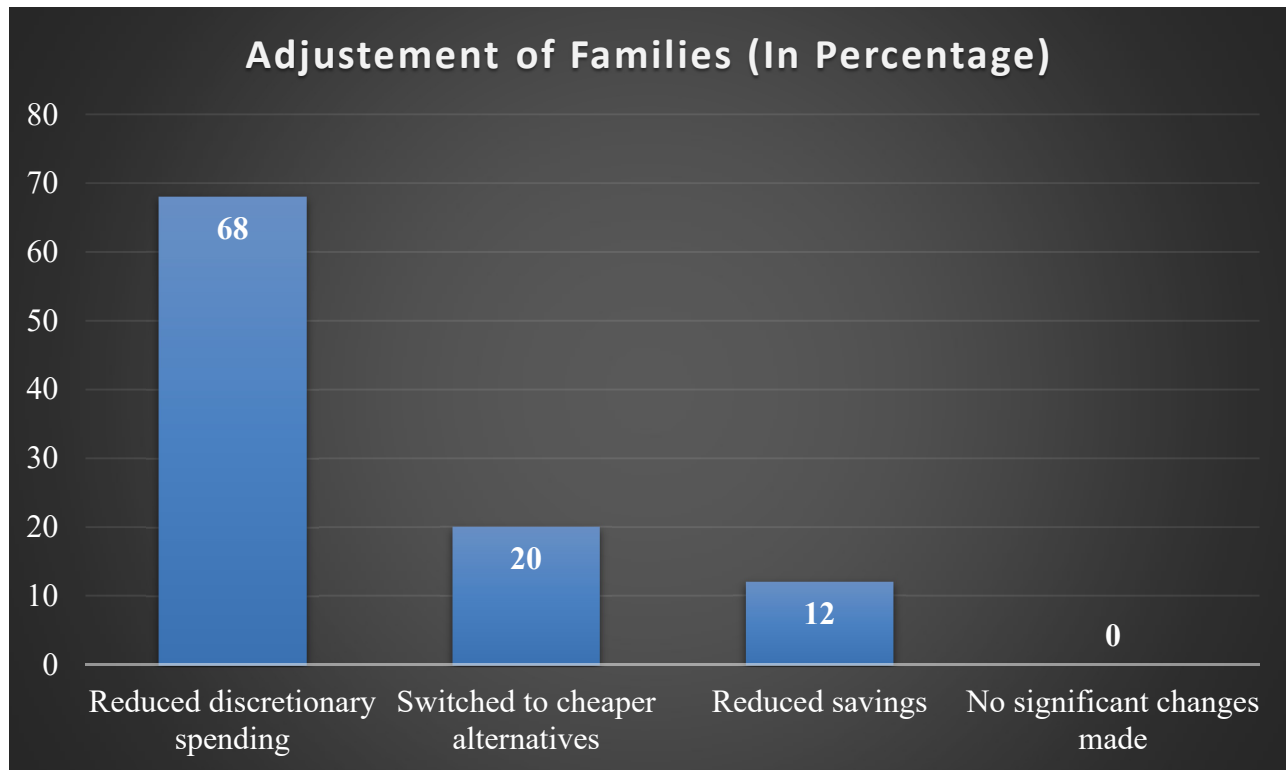
The data underscores that groceries and daily essentials are the most impacted by GST, affecting 78% of households. While utilities and healthcare also add to the financial strain, education remains relatively unaffected. This analysis highlights the need for targeted GST reforms to reduce the burden on basic necessities and essential services, making the tax system more equitable for households.

GST has brought both advantages and challenges for households. While it simplifies taxation and promotes a unified market, its impact on the cost of essential goods and services has increased financial pressure on middle-class families. Targeted reforms, awareness initiatives, and careful monitoring of its effects are crucial to make GST more beneficial for households across all income groups.

### **Family Adjusted to Increased Expenses Due to GST**

While the initial adjustments to GST-related price increases were challenging, families have gradually adapted to the new economic landscape. As the economy continues to evolve and businesses optimize their operations under the GST regime, it is expected that the impact on household expenses will gradually ease. It is important to note that the impact of GST on individual families varies depending on their income levels, spending patterns, and regional variations in prices. However, the collective efforts of families to adapt to the new tax regime demonstrate their resilience and ability to navigate economic challenges.

The implementation of Goods and Services Tax (GST) in India has undeniably led to increased expenses for families across the country. While the government aimed to streamline the tax system and boost economic growth, the initial impact on household budgets was significant. Here's how families have adjusted to the increased expenses.



Source: Field Survey (Questionnaire Method)

How families are adjusting their expenses due to the impact of increased costs caused by GST (Goods and Services Tax). Here's a detailed explanation:

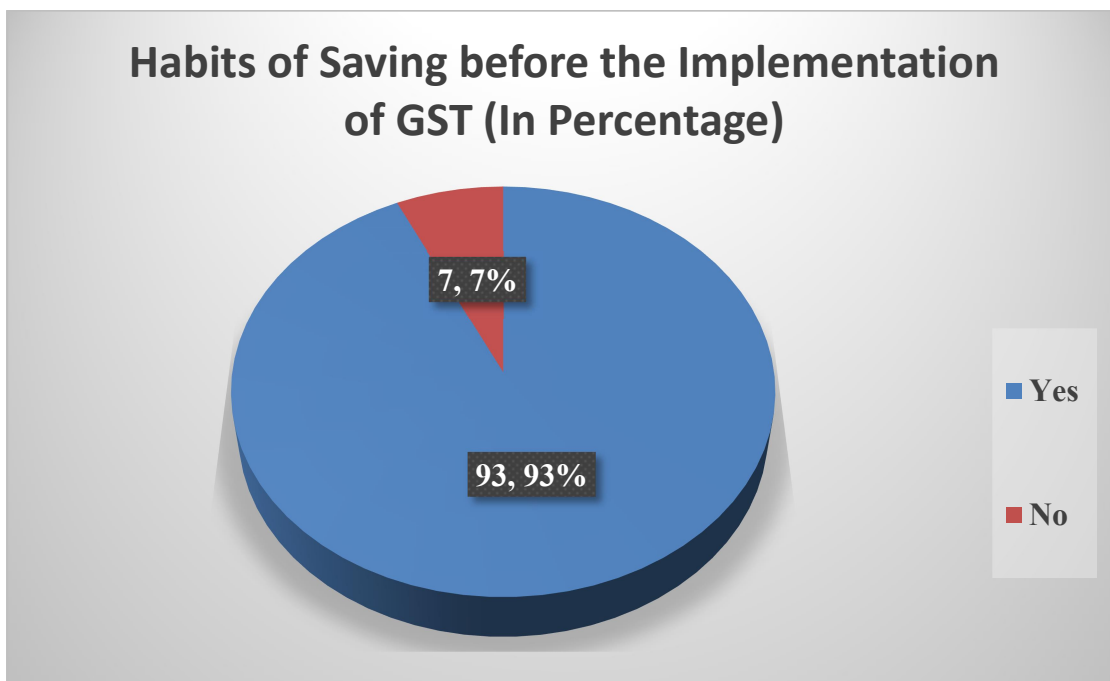
A majority of families (68%) have chosen to cut back on discretionary or non-essential expenses. This could include reducing spending on entertainment, dining out, travel, or luxury items. This adjustment shows a focus on prioritizing essential needs like food, housing, and healthcare. Around 20% of families are managing their expenses by opting for cheaper or lower-quality alternatives. For instance, they might switch from branded goods to generic ones, buy items on sale, or reduce their consumption of expensive products. A smaller proportion (12%) of families have coped with the increased costs by saving less. Instead of cutting their spending, they are using funds that might otherwise be saved for emergencies, education, or retirement. This can have long-term financial implications. Interestingly, no families reported making no changes at all, suggesting that the GST impact is widespread and has necessitated adjustments in spending or saving patterns for everyone surveyed.

The data reflects the economic strain GST has placed on households, forcing them to reallocate their budgets. The preference for cheaper alternatives may impact premium brands and high-end markets. Families reducing their savings might face challenges in dealing with future financial

uncertainties. The significant cutback on discretionary spending indicates a shift toward a more cautious and need-based consumption pattern. This data provides insight into the behavioral and financial adjustments families make when faced with increased taxation and cost-of-living pressures.

### Saving before the implementation of GST

The implementation of Goods and Services Tax (GST) in India led to a change in the tax structure, affecting the prices of various goods and services. While the overall impact on household budgets varied, some families did not manage to save money after GST was introduced.



Source: Field Survey (Questionnaire Method)

A significant majority (93%) of families reported saving money before GST was implemented. This indicates a strong culture of financial planning and stability. Families likely prioritized building savings for future needs such as education, healthcare, emergencies, or investments. A less complex tax structure before GST, which made goods and services more affordable, leaving room for savings. Traditional financial behavior among families, especially in countries where savings are culturally valued. Lower inflationary pressures or reduced uncertainty in the economy, enabling households to allocate funds for savings.

A small percentage (7%) of families did not save before GST. Households with lower income levels, who spent most of their earnings on necessities and had little to set aside for savings. People who lived paycheck to paycheck, prioritizing immediate consumption over long-term financial security. Younger or newly formed families still in the process of stabilizing their finances.

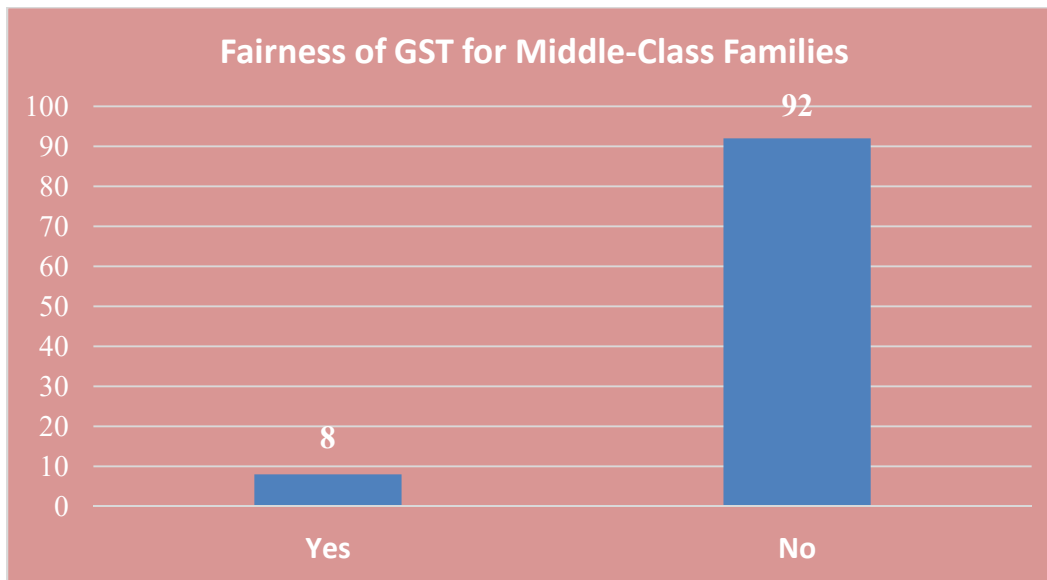
The data suggests that, before GST, the economic environment allowed families to focus more on savings. There might have been fewer financial burdens or better income-to-expense ratios. Shift Post-GST: After GST's implementation, as reflected in the earlier data, many families had to adjust by reducing savings. This shows that GST has added pressure on household budgets, potentially disrupting their financial stability. The high pre-GST saving rate indicates that families were financially cautious and prepared for uncertainties, a habit that might have been compromised due to increased expenses post-GST. This data highlights the stark contrast between saving patterns before and after GST, emphasizing the economic challenges introduced by the new tax regime.

### **Fairness of GST for Middle-Class Families**

The fairness of GST rates for middle-class families is a complex issue with varying perspectives. For some middle-class families, GST has led to increased prices on certain goods and services, affecting their purchasing power. Some argue that GST, particularly on luxury items, can be regressive, disproportionately affecting lower-income households. Initial implementation issues and complexities may have led to temporary price increases and inconvenience for consumers. Ultimately, the impact of GST on middle-class families depends on various factors, including:

1. **Income Levels:** Higher-income families may be less affected by price increases compared to lower-income families.
2. **Spending Patterns:** Families with higher discretionary spending may feel a greater impact on their budgets.
3. **Regional Variations:** The impact of GST can vary across different regions due to factors like local taxes and economic conditions. It's important to note that the government has taken steps to mitigate the impact of GST on middle-class families, such as rationalizing tax rates and providing subsidies. <sup>1</sup> However, the long-term impact of GST will depend on various factors, including economic growth, inflation, and government policies.





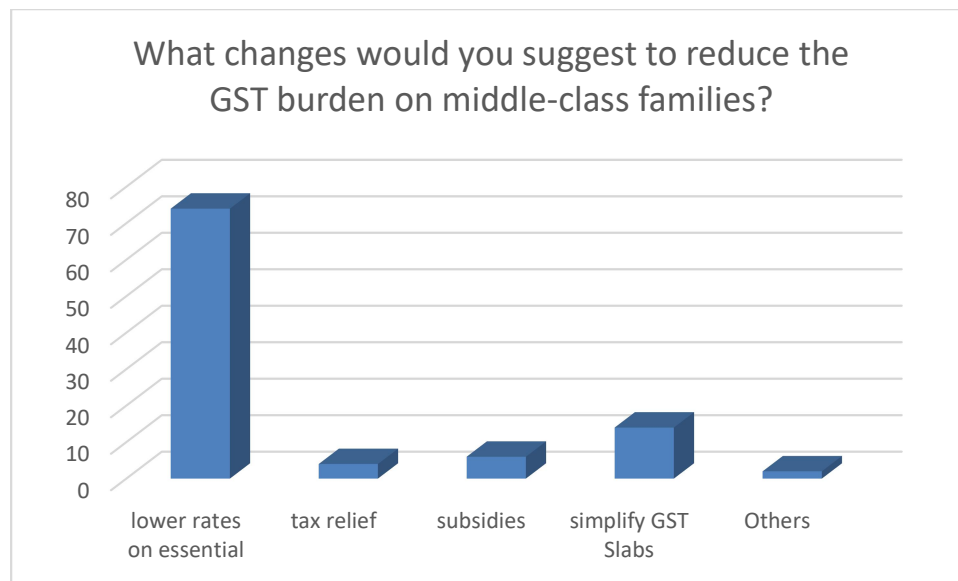
This data reveals the perception of GST (Goods and Services Tax) among middle-class families, showing an overwhelmingly negative sentiment. A small minority (8%) of middle-class families believe GST is fair. A vast majority (92%) of middle-class families feel that GST is not fair to them. Their concerns might include:

1. **Increased Financial Burden:** Many essential goods and services are taxed at higher rates, significantly impacting the middle-class budget.
2. **Reduced Disposable Income:** The higher cost of goods and services leaves less room for savings or discretionary spending, as reflected in earlier data.
3. **Unfair Tax Structure:** Middle-class families might feel that the tax disproportionately affects them compared to wealthier families or businesses, as they lack significant tax breaks or exemptions.
4. **Economic Strain:** Rising expenses due to GST may have disrupted their financial planning, forcing adjustments like reduced savings or switching to cheaper alternatives.
5. **Limited Benefits:** They may perceive that the benefits of GST, such as reduced tax evasion or increased government revenue, are not directly improving their standard of living.

The high percentage of dissatisfaction highlights the economic challenges faced by middle-class families under GST. The sentiment suggests a belief that GST disproportionately benefits higher-income groups or large businesses, while the middle class bears a heavier burden. Such a strong negative

response indicates a need for policymakers to reassess GST rates and exemptions, especially on goods and services crucial for middle-class families. This data underscores the widespread perception of GST as an unfair burden on the middle class, highlighting the need for reforms to make it more equitable.

### Suggestions to Reduce The GST Burden On Middle-Class Families



This data highlights suggested changes to reduce the GST burden on middle-class families, along with the percentage distribution of preferences. Here's the explanation:

A significant majority (74%) prioritize lowering GST rates on essential goods and services like food, medicines, education, and utilities. This reflects the immediate financial strain felt by middle-class families, as essentials form a significant part of their daily expenses. Reducing taxes on these items would directly alleviate their burden.

A small proportion (4%) suggest tax relief measures such as rebates or refunds for healthcare, education, and housing expenses. This indicates that while important, tax relief is viewed as a supplementary measure compared to directly lowering GST rates. Around 6% prefer targeted subsidies to offset the GST burden. This could include state-provided financial assistance for specific groups, like subsidies on fuel, transport, or utilities. This option is less preferred because it relies on government intervention rather than structural tax changes.

About 14% emphasize the need to simplify GST slabs, reducing the complexity of the system and ensuring that essential goods fall under lower slabs. This shows a desire for a more transparent and equitable tax system that is easier to understand and less prone to errors or misuse. A small 2% suggest alternative measures such as increasing digital payment incentives, stricter monitoring of businesses, or adjusting GST periodically based on inflation. These ideas are seen as less impactful compared to the other measures but can still complement broader reforms. This data reflects the middle-class demand for a more equitable GST system that focuses on essentials and simplifies compliance, reducing their financial stress.

## **Conclusion**

GST has replaced multiple cascading taxes, making the tax system more straightforward. By unifying the tax structure, GST has reduced logistical costs and improved business efficiency, indirectly benefiting consumers. Basic necessities like food grains and essential medicines are taxed at lower or zero rates, minimizing the direct impact on middle-class households.

Many goods and services, including restaurant bills, insurance premiums, and daily-use items, are taxed at higher rates under GST, leading to increased expenses for middle-class families. Services such as education, healthcare, and transportation, though partly exempt, still involve indirect costs due to GST on inputs. GST is often criticized as being regressive, as it imposes a uniform rate regardless of income levels, disproportionately affecting middle-class families with limited disposable income.

Middle-class families often revise their monthly budgets to accommodate increased expenses. Higher costs lead to reduced savings, affecting long-term financial goals like education, healthcare, and retirement planning. Families may shift to lower-cost alternatives or reduce discretionary spending to manage their expenses. While GST has streamlined taxation and contributed to economic growth, its impact on middle-class families remains a concern. Policymakers must address these challenges by revisiting tax rates on essential items and services, ensuring that the burden on the middle class is minimized. A balanced approach can help maintain the benefits of GST while safeguarding the financial well-being of middle-class households.

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