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## GST Collection Trends and Regional Disparities in India: A State-wise Analysis

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### ABSTRACT

This study examines GST collection trends and regional disparities across Indian states and Union Territories from 2017–18 to 2025–26. Using secondary data and statistical tools such as growth rate, percentage share, and comparative analysis, the study identifies significant expansion in GST revenue, which more than doubled during the study period. The findings reveal that Western and Southern regions dominate GST collections, with states like Maharashtra, Karnataka, Gujarat, and Tamil Nadu contributing a major share of national revenue. In contrast, Eastern and North-Eastern regions continue to lag due to structural constraints such as limited industrialization, lower income levels, and weaker infrastructure. The study also highlights that while all states experienced growth in absolute GST revenue, their relative contribution varies, indicating uneven regional development. The results emphasize the need for targeted policy interventions to enhance tax capacity, improve compliance, and promote balanced regional growth. The study contributes to the literature by providing a comprehensive region-wise analysis of GST performance in India.

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## Introduction



The introduction of the Goods and Services Tax (GST) in India on July 1, 2017, represents one of the most significant fiscal reforms in the country's post-independence economic history. By subsuming a wide range of indirect taxes levied by both the central and state governments, GST established a unified, destination-based tax system aimed at improving efficiency, transparency, and economic integration (Government of India, 2017). The reform was designed to eliminate cascading taxation, reduce compliance costs, and create a seamless national market, thereby enhancing economic growth and strengthening tax administration (CBIC, 2020).

GST operates as a dual tax system comprising Central GST (CGST), State GST (SGST), and Integrated GST (IGST), reflecting India's federal structure. A key feature of the GST regime is its digital framework, supported by the Goods and Services Tax Network (GSTN), which facilitates registration, return filing, tax payments, and compliance monitoring. This digital transformation has improved transparency, minimized tax evasion, and expanded the tax base over time (GSTN, 2023).

Since its implementation, GST collections have shown a consistent upward trend, driven by policy reforms, enhanced compliance measures such as e-invoicing, and post-pandemic economic recovery. According to the Ministry of Finance (2026), GST revenue increased from ₹5.39 lakh crore in 2017–18 to ₹11.69 lakh crore in 2025–26, indicating more than a twofold increase. This growth reflects improved tax buoyancy and a strengthening of India's fiscal capacity.

Despite this progress, significant inter-state and inter-regional disparities persist in GST collections. Variations in economic development, industrialization, service sector growth, consumption patterns, and administrative efficiency contribute to unequal revenue distribution. Economically advanced states such as Maharashtra, Karnataka, Gujarat, and Tamil Nadu account for a large share of GST revenue, while less developed and North-Eastern states contribute comparatively less (NITI Aayog, 2021; World Bank, 2020).

In this context, the present study analyzes GST collection trends across Indian states and Union Territories from 2017–18 to 2025–26, focusing on regional contributions. By examining both absolute revenue and percentage share, the study aims to provide insights into regional fiscal performance and evolving patterns in India's indirect tax system.

### **Background of the Study**

India's taxation system has historically been characterized by a fragmented structure, particularly in indirect taxes. Prior to GST, multiple taxes such as excise duty, service tax, value-added tax (VAT), and



entry tax were imposed by different levels of government, resulting in inefficiencies, tax cascading, and barriers to interstate trade (Finance Commission of India, 2015). These challenges increased the cost of doing business and hindered the development of a unified national market.

The introduction of GST aimed to resolve these issues by implementing a comprehensive destination-based consumption tax, aligning taxation with the place of consumption rather than production (Purohit, 2018). This shift significantly altered revenue distribution, favoring consumption-oriented states over production-oriented ones.

Since its implementation, GST has undergone several reforms, including rate rationalization, simplified return filing, and anti-evasion measures such as e-way bills and e-invoicing. Improvements in digital infrastructure through GSTN have further enhanced compliance and administrative efficiency (CBIC, 2022). As a result, GST revenue increased from ₹5.39 lakh crore in 2017–18 to ₹11.69 lakh crore in 2025–26 (Ministry of Finance, 2026).

Despite this growth, significant regional disparities persist. Western and Southern states dominate GST collections due to higher industrialization and urbanization, with Maharashtra alone contributing over one-fifth of total revenue. In contrast, Eastern and North-Eastern states contribute less due to structural economic constraints. Union Territories also show varied performance, with Delhi as a major contributor. These disparities raise concerns regarding fiscal federalism and equitable development, highlighting the role of the GST Council in ensuring balanced regional outcomes.

### **Significance of the Study**

The present study is significant from both academic and policy perspectives as it provides a detailed region-wise analysis of GST collections in India. It contributes to existing literature by moving beyond national-level analysis to examine regional and state-wise variations in GST performance. While earlier studies have focused on macroeconomic impacts and tax buoyancy (Rao & Mukherjee, 2019; Kumar & Singh, 2022), limited attention has been given to regional disparities. This study fills that gap by offering a more nuanced understanding of India's fiscal structure.

From a policy perspective, the study helps identify variations in GST contributions across regions, enabling policymakers to design targeted interventions to improve tax compliance, administrative efficiency, and revenue mobilization in underperforming areas (CBIC, 2021). It also highlights the relationship between economic structure and tax capacity, showing that states with stronger industrial and service sectors generate higher GST revenues (NITI Aayog, 2022).



Furthermore, the study is relevant to fiscal federalism, as GST represents a cooperative framework between the Centre and the States. Analyzing regional contributions helps assess equity in revenue distribution (Rao, 2020). The findings also support regional planning by emphasizing the need for policy support in less developed states. Overall, the study provides valuable insights for researchers, policymakers, and practitioners in public finance and regional development.

### **Theoretical Literature Review**

The theoretical underpinnings of the Goods and Services Tax (GST) in India can be explained through established economic theories that address taxation efficiency, fiscal governance, and distributional impacts. The Optimal Taxation Theory by *Ramsey (1927)* emphasizes minimizing welfare loss through broad-based, low-rate taxation. GST reflects this principle by integrating multiple indirect taxes into a unified system, reducing cascading effects and improving efficiency, though multiple tax slabs indicate partial deviation (Purohit, 2016).

Fiscal Federalism Theory (*Musgrave, 1959*) explains the division of taxation powers between central and state governments. GST embodies this through its dual structure and the functioning of the GST Council, promoting cooperative federalism, although challenges like revenue uncertainty and compensation persist (Rao, 2018).

Tax Incidence Theory (*Marshall, 1890*) highlights the distribution of tax burden, with GST primarily shifting it to consumers as a consumption-based tax. While it enhances transparency, sector-specific price effects remain (Rao & Mukherjee, 2019). The Laffer Curve Theory (*Laffer, 2004*) supports GST's moderate tax rates and broader base, improving compliance and revenue. Overall, these theories justify GST as an efficient fiscal reform requiring continuous policy refinement. Overall, these theoretical perspectives collectively justify GST as an efficient, integrated, and revenue-enhancing fiscal reform, while emphasizing the importance of continuous policy refinement.

### **Review of Literature**

The introduction of the Goods and Services Tax (GST) in India has attracted significant scholarly attention, focusing on its economic, fiscal, and structural implications. Several studies have examined GST's role in promoting economic growth, improving tax efficiency, and transforming the indirect tax system.



The existing literature on Goods and Services Tax (GST) in India highlights its significant economic, structural, and institutional impacts. *Shubham Garga, Sangeeta Mittala, and Aman Gargb (2025)* examined the relationship between GST revenue and economic growth using the ARDL model for the period 2017–2024 and found that GST revenue positively influences economic growth in both the short and long run, while foreign direct investment and government expenditure also contribute positively, whereas inflation and fiscal deficit adversely affect growth, emphasizing the need for effective macroeconomic policies.

Similarly, *Sethia and Datta Chaudhuri (2026)* analyzed the federal dimensions of GST, focusing on the compensation mechanism between the Centre and states, and highlighted inter-state disparities in revenue shortfalls, suggesting the need for a state-specific compensation framework and improved tax buoyancy through an expanded tax base. *Khatik (2025)* provided a conceptual understanding of GST as a comprehensive destination-based tax system replacing multiple indirect taxes, noting its role in enhancing transparency, reducing prices, increasing consumption, and improving the tax-to-GDP ratio.

Further, *Shivam Singh Bhadoriya (2025)* explored the historical evolution and legislative framework of GST, including the 101st Constitutional Amendment, and concluded that GST represents a transformative reform with long-term growth potential despite initial implementation challenges. In addition, *Rahul Mongia and N. P. Singh (2025)* linked GST with sustainable development, indicating that it promotes efficient resource utilization and sustainable economic growth; although its long-term sustainability implications require further investigation. *Jaiswal (2025)* critically assessed GST's impact on Indian federalism, highlighting its influence on fiscal decentralization and Centre–State relations, and emphasized the role of the GST Council in promoting cooperative federalism.

Moreover, *Sampath Lingam (2025)* analyzed the impact of GST on the logistics sector and found that it has reduced operational inefficiencies, eliminated interstate barriers, and improved supply chain efficiency. *Aditya Kashyap (2025)* examined GST's impact on small businesses and observed that while it simplifies taxation and improves market access, it also increases compliance costs and creates cash flow issues.

Furthermore, *Diksha Halder et al. (2026)* highlighted the role of digital technology in GST implementation, noting improvements in transparency and compliance alongside challenges in technological adaptation. Finally, *Samuel Okoye (2026)* studied the impact of GST on SMEs and concluded that although GST enhances market integration and simplifies taxation, it imposes compliance



and administrative burdens, thereby necessitating policy support and technological assistance for small enterprises.

### **Research Gap**

Despite the extensive body of literature on the Goods and Services Tax (GST) in India, most existing studies predominantly focus on national-level trends, sectoral impacts, and broader macroeconomic outcomes such as GDP growth, tax buoyancy, and fiscal consolidation. However, there is a significant lack of region-wise analysis that captures variations in GST performance across different parts of the country. In particular, limited attention has been given to state-wise disparities in revenue collection, compliance behavior, and underlying socio-economic factors influencing GST outcomes. These gaps highlight the need for a comprehensive region-wise study to better understand subnational GST dynamics, regional imbalances, and policy implications.

### **Objectives of the Study**

1. To analyze region-wise GST contributions in total national GST revenue.
2. To compare state-wise GST performance in terms of absolute revenue and percentage share in India's GST collections.

### **Research Methodology**

The present study adopts a systematic research methodology using secondary data to analyze GST trends, regional disparities, and state-wise performance across India through statistical and comparative analytical techniques over time.

### **Nature of the Study**

The study is analytical and descriptive in nature, focusing on the quantitative assessment of GST collection trends and regional contributions across India. It combines both trend analysis and comparative analysis to evaluate variations across states and regions.

### **Data Sources**

Present study is based entirely on secondary data collected from various official and reliable sources. These include GST revenue statistics from the Ministry of Finance, annual reports and updates from the Central Board of Indirect Taxes and Customs (CBIC), and compliance-related data from the Goods and Services Tax Network (GSTN). Additional information has been obtained from reports published by



NITI Aayog, as well as Budget documents and Economic Surveys of India. The dataset comprises state-wise GST revenue and their percentage share in total national GST collections for the years 2017–18 and 2025–26.

### Period of Study

The study covers a period from 2017–18 (base year of GST implementation) to 2025–26 (latest available data), allowing for a comparative analysis over time.

### Analytical Tools and Techniques

The study employs a range of statistical and analytical tools to examine GST collection trends and regional contributions. Descriptive statistics, including mean, percentage, and growth rates, are used to summarize GST collection patterns. Growth rate analysis is applied to measure the increase in GST revenue over time. Percentage share analysis helps in assessing each state's contribution to total national GST revenue. Comparative analysis is used to evaluate inter-state and inter-regional differences in GST performance, while trend analysis is undertaken to study the pattern of GST growth between 2017–18 and 2025–26.

### Results and Discussion

The data presented in Table 1.1 reveals a significant increase in Goods and Services Tax (GST) collections in India between 2017–18 and 2025–26. The total GST revenue more than doubled from ₹5,39,601 crore to ₹11,69,091.92 crore, indicating substantial growth in tax mobilization. This upward trend reflects improved tax compliance, expansion of the tax base, and enhanced administrative efficiency under the GST regime. However, despite this overall growth, the distribution of GST revenue across regions and states remains uneven, highlighting persistent regional disparities.

**Table – 1.1: GST Collection Trends and Regional Contribution in India (2017-18 and 2025-26): Total Revenue and Percentage Share by States and Union Territories**

Sl. No.	Northern India				
		2017-18	% to India's GST	2025-26*	% to India's GST
1	Haryana	36828.9	6.83	83606.47	7.15
2	Himachal Pradesh	5309.45	0.98	6823.79	0.58
3	Punjab	9650.22	1.79	18917.96	1.62



4	Rajasthan	18465.3	3.42	37104.2	3.17
5	Uttar Pradesh	36893.5	6.84	78416.93	6.71
6	Uttarakhand	10970.2	2.03	13712.54	1.17
<b>Eastern India</b>					
1	Bihar	5531.46	1.03	14345.79	1.23
2	Chhattisgarh	13008.6	2.41	23988.91	2.05
3	Jharkhand	14164	2.62	23515.13	2.01
4	Odisha	14849.4	2.75	39941.67	3.42
5	Sikkim	1185.94	0.22	2951.27	0.25
6	West Bengal	23349	4.33	47582.09	4.07
<b>Western India</b>					
1	Goa	2772.28	0.51	4670.27	0.40
2	Gujarat	45923.9	8.51	93828.45	8.03
3	Madhya Pradesh	15544.3	2.88	31127	2.66
4	Maharashtra	105211	19.5	252334.89	21.58
<b>Southern India</b>					
1	Andhra Pradesh	14327.3	2.66	30042.1	2.57
2	Karnataka	48160	8.93	115294.72	9.86
3	Kerala	10872.2	2.01	23694.04	2.03
4	Tamil Nadu	45322.2	8.4	92485.62	7.91
5	Telangana	21355.1	3.96	43544.59	3.72
<b>North East India</b>					
1	Arunachal Pradesh	120.362	0.02	1015.53	0.09
2	Assam	4970.93	0.92	12391.07	1.06
3	Manipur	122.598	0.02	508.39	0.04
4	Meghalaya	648.015	0.12	1612.34	0.14
5	Mizoram	66.622	0.01	289.35	0.05



6	Nagaland	104.445	0.02	578.76	0.05
7	Tripura	305.378	0.06	789.79	0.07
<b>Union Territories</b>					
1	Andaman & Nicobar Islands	162.432	0.03	363.52	0.03
2	Lakshadweep	7.03101	0.01	17.89	0.00
3	Puducherry	1317.29	0.24	1872.4	0.16
4	Dadra and Nagar Haveli and Daman and Diu	1218.39	0.23	3114.08	0.27
5	Chandigarh	1170.51	0.22	2100.14	0.18
6	Delhi	26449.2	4.9	56582.04	4.84
7	Jammu & Kashmir and Ladakh	2320.11	0.43	4946.6	0.42
<b>India</b>		<b>539601</b>	<b>100</b>	<b>1169091.92</b>	<b>100</b>

**Source:** Economic Survey of India Various Issues \* 2025-26 (April to November)

**Northern Region:** The Northern region exhibits a moderate yet stable contribution to India's GST revenue during the study period. Major states such as Haryana (6.83% to 7.15%) and Uttar Pradesh (6.84% to 6.71%) remain key contributors, reflecting sustained economic activity. Rajasthan also contributes significantly, though its share declined slightly (3.42% to 3.17%). In contrast, smaller states like Himachal Pradesh (0.98% to 0.58%) and Uttarakhand (2.03% to 1.17%) show a decline in percentage share despite growth in absolute revenue. This suggests that while GST collections have increased overall, smaller states are growing at a slower pace compared to larger and more economically advanced states.

**Eastern Region:** The Eastern region shows a mixed but gradually improving trend in GST contribution. States such as Odisha (2.75% to 3.42%) and Bihar (1.03% to 1.23%) demonstrate notable progress, indicating improvements in industrial and economic activity. However, Jharkhand (2.62% to 2.01%) and Chhattisgarh (2.41% to 2.05%) experienced a decline in their percentage share despite growth in absolute collections, suggesting relatively slower growth compared to national trends. West Bengal continues to be a major contributor, though its share declined slightly (4.33% to 4.07%). Overall, the region is emerging as a contributor but still lags behind more developed regions in GST performance.

**Western Region:** The Western region continues to dominate GST collections and remains the leading contributor to national revenue. Maharashtra's share increased significantly from 19.5% to 21.58%,



reinforcing its position as the top contributor. Gujarat also maintains a high share, though it declined slightly (8.51% to 8.03%). Madhya Pradesh shows steady growth with a marginal decline in share (2.88% to 2.66%), while Goa contributes minimally (0.51% to 0.40%). The region's dominance is largely due to its strong industrial base, higher urbanization, well-developed infrastructure, and concentration of financial and commercial activities, making it the most economically dynamic region in GST generation.

**Southern Region:** The Southern region is the second-largest contributor to GST revenue and demonstrates strong and consistent performance. Karnataka shows significant growth, with its share increasing from 8.93% to 9.86%, driven by the expansion of the IT and service sectors. Tamil Nadu (8.4% to 7.91%) and Telangana (3.96% to 3.72%) experienced slight declines in their percentage share, although their absolute revenue increased. Andhra Pradesh (2.66% to 2.57%) and Kerala (2.01% to 2.03%) show stable contributions. The region's diversified industrial base, strong service sector, and high consumption levels contribute to its sustained and robust GST performance.

**North-Eastern Region:** The North-Eastern region contributes a very small share to India's GST revenue due to its limited economic base. Assam is the largest contributor, with its share rising from 0.92% to 1.06%, while other states contribute less than 0.1% each. Although GST collections have increased in absolute terms, the overall share remains negligible. This is mainly due to low industrialization, lower income levels, geographical constraints, and smaller markets, indicating the need for focused development policies.

**Union Territories:** Union Territories exhibit varied performance in GST contribution. Delhi stands out as a major contributor, maintaining a significant share of around 4.8–4.9 percent due to its strong urban economy, commercial activities, and service sector dominance. Other Union Territories such as Chandigarh, Puducherry, and Dadra and Nagar Haveli and Daman and Diu contribute relatively small shares, while Lakshadweep and Andaman & Nicobar Islands have negligible contributions. This indicates a high concentration of GST revenue in economically developed urban centers.

### Region-wise Research Findings

**Western India is the undisputed fiscal leader.** Maharashtra alone accounts for 21.58% of India's GST more than all five southern states combined contribute individually, and its share actually *increased* by 2.08 percentage points over the period. Together with Gujarat (8.03%), Western India commands roughly 30% of national GST.



**Southern India holds steady but does not accelerate.** Despite impressive absolute growth (+117%), the South's proportional share moved only marginally from 25.96% to 26.09%. Within the region, Karnataka gained (+0.93) while Tamil Nadu lost (-0.49 pp) and Telangana, Andhra Pradesh both slipped slightly, pointing to intra-regional redistribution rather than collective outperformance.

**Northern India is losing ground proportionally.** Every northern state except Haryana saw its percentage share decline. Uttarakhand suffered the steepest fall of any major state (-0.86), and Uttar Pradesh with nearly a quarter of India's population contributes only 6.71% of GST, a structural underperformance.

**North-East: high growth velocity, low fiscal mass.** Arunachal Pradesh (+744%), Nagaland (+454%), and Mizoram (+334%) post spectacular growth rates, but their combined share remains below 2%. They represent a demographic and economic frontier, not yet a revenue base.

**Odisha is Eastern India's standout performer.** Its share rose by +0.67 the largest gain in the East driven by mining, metals, and expanding manufacturing. West Bengal and Bihar also gained marginally, while Chhattisgarh and Jharkhand lost share.

**Delhi dominates Union Territories.** At 4.84% of national GST (₹56,582 Cr), Delhi accounts for 85% of all UT collections combined, functioning more like a major state than a union territory in fiscal terms.

India's GST landscape is characterised by *persistent geographic concentration* four entities (Maharashtra, Karnataka, Tamil Nadu, Gujarat) collectively account for nearly 47% of all collections. While small states and North-Eastern states show high growth rates, the structural revenue base remains anchored in western and southern urban-industrial corridors, and that concentration is, if anything, deepening over time.

### **Policy Suggestions and Recommendations**

- **Strengthening GST Capacity:** Targeted support for Eastern and North-Eastern states through improved infrastructure, investment promotion, and expansion of the formal economy.
- **Balanced Regional Development:** Encourage industrial decentralization to reduce concentration of GST revenue in a few developed states.
- **Improving Tax Compliance:** Enhance digital systems, e-invoicing, and taxpayer awareness to reduce evasion and improve administrative efficiency.



- **Sectoral Development:** Promote key sectors like manufacturing, services, mining, and tourism in low-performing states.
- **Strengthening Cooperative Federalism:** Enable the GST Council to ensure equitable revenue sharing and coordinated reforms.
- **Infrastructure Enhancement:** Improve transport, digital connectivity, and market access, especially in the North-East.

### **Limitations of the Study**

1. The analysis considers only two time points (2017–18 and 2025–26), which may not capture year-to-year fluctuations.
2. Economic variables such as GDP, industrial output, and consumption patterns are not directly included, but inferred indirectly.
3. Regional classification may mask intra-regional disparities among states.

### **Conclusion**

The present study examines GST collection trends and regional contributions across Indian states and Union Territories from 2017–18 to 2025–26. The findings show that GST revenue has more than doubled, indicating improved tax buoyancy, compliance, and administrative efficiency. GST has played a key role in streamlining the indirect tax system and strengthening India's fiscal framework.

However, significant regional disparities persist. Western and Southern regions dominate GST collections, with states like Maharashtra, Karnataka, Gujarat, and Tamil Nadu contributing a major share, while Eastern and North-Eastern regions lag due to structural constraints such as low industrialization and weak infrastructure. Although some states like Odisha and Bihar show improvement, overall imbalance remains.

Additionally, while all states recorded growth in absolute GST revenue, their percentage share did not increase uniformly, reflecting uneven development. The study concludes that although GST has improved revenue generation, targeted policies focusing on infrastructure, industrial growth, and administrative efficiency are essential to ensure balanced regional development and equitable distribution of GST benefits.



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