

*National Conference*  
*on*  
**GST Reforms and Socio-Economic Impact**  
**Evidence, Experience and the Way Forward**

*March 19-20, 2026*

**Sponsored by:** Indian Council of Social Science Research (ICSSR), New Delhi, Ministry of Education, Govt. of India

**Venue:** Institute of Development Studies, Jaipur (IDSJ), Rajasthan – 302004, India

**Conference Program**

**Background**

Goods and Services Tax (GST) was introduced in India on July 2017 which marked a major reform in country's indirect tax system by integrating multiple taxes into a single destination-based tax structure. It aimed at simplifying compliance and expanding the tax base. While GST has strengthened tax administration and encouraged the formalisation of economic activities, challenges such as its multi-slab structure, frequent rate revisions, and complex compliance procedures have increased the burden on businesses, particularly MSMEs. These challenges were further intensified during the COVID-19 pandemic, which affected consumer demand and economic stability. In response, the government and the GST Council have introduced several reforms, including rate rationalisation, simplified tax slabs, and improvements in the return and claim mechanisms to ease compliance and stimulate economic activity. The recent reform package proposing a simplified two-slab structure and sectoral rate reductions aims to make GST more efficient, equitable, and growth-oriented. In this context, this national conference provides a platform for scholars, policymakers, and practitioners to examine the socio-economic impact of GST reforms and discuss evidence-based policy directions for strengthening the GST framework in India.

**Conference Themes are as under:**

1. Systemic Reforms in Goods and Services Tax (GST) and Their Macroeconomic Impact
2. GST Reforms on Agricultural Inputs and Sectoral Outcomes
3. GST Reforms on Manufacturing Sector and Industrial Competitiveness
4. GST Reforms and the Service Sector: Growth and Employment Dimensions
5. Role of GST Reforms in Promoting Consumer Demand and Welfare
6. State Fiscal Health, Revenue Performance, and Deficit Management under GST
7. GST Compliance, Technology, and Ease of Doing Business

*Patron*

**Motilal Mahamallik**

*Director [I/C]*

*Institute of Development Studies, Jaipur (IDSJ)*

*Coordinator*

**Dr. Varinder Jain**

*Assistant Professor*

*Institute of Development Studies, Jaipur (IDSJ)*

*Co-coordinator*

**Dr. Motilal Mahamallik**

*Associate Professor*

*Institute of Development Studies, Jaipur (IDSJ)*

*About the Institute*

*Established in 1981 as an autonomous research organization, IDS Jaipur is supported by the Indian Council of Social Science Research (ICSSR), New Delhi and the Government of Rajasthan. It aims to understand development processes and challenges, focusing on the problems faced by marginalized sections and hinterlands. It follows a multi-disciplinary approach in undertaking its research activities besides providing a platform for various stakeholders to discuss developmental issues. The Institute emphasizes the study of growth processes, the impact of public interventions like poverty reduction and employment generation programs, and participatory efforts by voluntary organizations.*

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## Conference Program

Day-1 [March 19, 2026]

Registration

09:30 am to 10:00am

Inaugural Session

10:00 am to 12:00 pm

<b>Welcome Address</b>	: <b>Dr. Motilal Mahamallik</b> , Director, IDS Jaipur
<b>About the Institute</b>	: <b>Dr. Harchand Ram</b> , Faculty member, IDS Jaipur
<b>About the Conference</b>	: <b>Dr. Varinder Jain</b> , Secretary, IDS Jaipur
<b>Keynote Address</b>	: <b>Prof. Sacchidananda Mukherjee</b> , National Institute of Public Finance and Policy (NIPFP), New Delhi
<b>Chair Address</b>	: <b>Dr. Motilal Mahamallik</b> , Director, IDS Jaipur
<b>Vote of Thanks</b>	: <b>Dr. Premkumar A</b> , Faculty member, IDS Jaipur

High Tea

12:00 pm to 12:30 pm

Technical Session – 1

12:30 pm to 01:30 pm

Session Chair: **Dr. Harchand Ram**, Assistant Professor, IDS Jaipur

1.	जीएसटी 2.0 से प्रभावित क्षेत्रीय विकास : चुनौतियाँ एवं रणनीतियाँ, <b>Dr. Amit Agarwal</b> , Department of Commerce Government Degree College (Milak) Shahabad, Rampur UP <b>Discussant: Dr. Shipra Gupta</b> , Faculty of Management and Commerce, Siyana Degree College, Bulandshahr
2.	<b>Analyzing the Impact of GST Reforms 2025 on Consumer Expenditure from Socio-economic Perspectives</b> , <b>Dr. S. G. Gavade</b> , Department of Economics, Raje Ramrao Mahavidyalaya, Jath, District Sangli, Maharashtra <b>Discussant: Ms. Neelam Gupta</b> , Himalayan Agriculture and Rural Development Society (HARDS), Champawat, Uttarakhand
3.	<b>Impact of GST on Education Sector in INDIA: A Meta-Analysis of Available Evidence</b> , <b>Dr. Rudra Narayan Mishra</b> , Assistant Professor, Gujarat Institute of Development Research, Ahmedabad <b>Discussant: Mr. Abhishek Agarwal</b> , Government Degree College, Raza Nagar, Swar, (Rampur), UP

Lunch Break

1:30 pm to 02:30 pm

**Technical Session – 2****2:30 pm to 3:30 pm**

**Session Chair:** *Dr. Beena Narayan, Graphic Era Hill University, Haldwani Campus, Nainital, Uttarakhand*

4.	<b>Scaling Micro Units: GST as a Growth Catalyst — The Case Study of Gujarat</b> <i>Dr. Forum Dave, Sardar Patel Institute of Economic and Social Research, Gujarat and Dr. Namrata Anand, Dayalbagh Educational Institute (Deemed to be university), Agra</i> <b>Discussant:</b> <i>Dr. Rudra Narayan Mishra, Assistant Professor, Gujarat Institute of Development Research, Ahmedabad</i>
5.	<b>Role of AI technology dimensions in GST 2.0, Mr. Kartikey Aggarwal, Hindu College Muradabad</b> <b>Discussant:</b> <i>Mr. Muhammed Saheer P, Huda Islamic University, Chemmad, Kerala</i>
6.	<b>Fiscal Incidence of GST in India: Regional Disparities and the Equity Role of Public Spending.</b> <i>Dr. Dinesh Kumar Nayak, National Institute of Public Finance and Policy, New Delhi and Dr. Balakrushna Padhi, Department of Economics and Finance at BITS Pilani, Rajasthan</i> <b>Discussant:</b> <i>Dr. S. G. Gavade, Department of Economics, Raje Ramrao Mahavidyalaya, Jath, District Sangli, Maharashtra</i>

**Tea Break****3:30 pm to 3:45 pm****Technical Session – 3****3:45 pm to 5:00 pm**

**Session Chair:** *Dr. Rudra Narayan Mishra, Assistant Professor, Gujarat Institute of Development Research, Ahmedabad*

7.	<b>Awareness &amp; Inclusion in GST 2.0: Role of NGOs in Empowerment of MSMEs and Unorganised Sector, Ms. Neelam Gupta, Himalayan Agriculture and Rural Development Society (HARDS), Champawat, Uttarakhand</b> <b>Discussant:</b> <i>Mr. Kartikey Agarwal, Hindu College Muradabad</i>
8.	<b>Reducing GST Compliance Stress through Technology: Automation and Ease of Doing Business for Small Businesses, Dr. Shipra Gupta, Faculty of Management and Commerce, Siyana Degree College, Bulandshahr, UP and Dr. Anubhav Mittal, Faculty of Management and Business Studies, Dr. K.N. Modi University, Newai, Tonk, Rajasthan</b> <b>Discussant:</b> <i>Dr. Premkumar A, Faculty member, IDS Jaipur</i>
9.	<b>Impact of the 2025 GST Rate Rationalisation on Healthcare Affordability in Tamil Nadu, Dr. D. Prema, Department of Humanities and Social Sciences, Saveetha School of Law, Saveetha Institute of Medical and Technical Sciences (SIMATS), Chennai, Tamil Nadu</b> <b>Discussant:</b> <i>Dr. N. Muthukumar, Department of Political Science, Loganatha Narayanasamy Govt. College (A), Ponneri</i>

**Dinner****8:00 pm**

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**Day-2 [March 20, 2026]**

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**Technical Session – 4**

**10:00 am to 11:15am**

**Session Chair: Dr. S. K. Kulshrestha, Department of Economics Vardhman Mahaveer Open University**

<b>10.</b>	<b>Impacts of goods and services tax (GST) on MSMEs in Rajasthan, including compliance cost, tax burdens and benefits. Ms. Palak Sharma, Research Assistant, IDSJ</b> <b>Discussant: Mr. Ishank Agarwal, Kendriya Vidyalaya, Kashipur, Uttarakhand</b>
<b>11.</b>	<b>GST 2.0 and the Common Man: Distributional Welfare Effects of Rate Rationalisation across Income Deciles in India, Mr. Muhammed Saheer P, Darul Huda Islamic University, Chemmad, Kerala</b> <b>Discussant: Dr. Forum Dave, Sardar Patel Institute of Economic and Social Research, Gujarat</b>
<b>12.</b>	<b>Challenges and Opportunities of Technology Adoption in GST Compliance, Mr. Abhishek Agarwal, Government Degree College, Raza Nagar, Swar, (Rampur), UP</b> <b>Discussant: Dr. D. Prema, Department of Humanities and Social Sciences, Saveetha School of Law, Saveetha Institute of Medical and Technical Sciences (SIMATS), Chennai, Tamil Nadu</b>

**Tea Break**

**11:15 am to 11:30 am**

**Panel Discussion:**

**11:30 am to 1:00 pm**

**Theme: GST Reform 2.0: Experience and Way Forward**

**Moderator: Dr. Premkumar A, Assistant Professor, IDS Jaipur**

**Panellist: Dr. Beena Narayan, Graphic Era Hill University, Haldwani Campus, Nainital, Uttarakhand**  
**Dr. Forum Dave, Sardar Patel Institute of Economic and Social Research, Gujarat**  
**Dr. Rudra Narayan Mishra, Assistant Professor, Gujarat Institute of Development Research, Ahmedabad**  
**Dr. Motilal Mahamallik, Associate Professor, IDS Jaipur**  
**Dr. Varinder Jain, Assistant Professor, IDS Jaipur**

**Lunch Break**

**01:00 pm to 2:00 pm**

**Technical Session – 5**

**2:00 pm to 3:15 pm**

**Session Chair: Dr. Motilal Mahamallik, Director, IDS Jaipur**

<b>13.</b>	<b>GST 2.0 Reform Implications on Consumer Sentiment, Expenditure Pattern and Shift in Consumer Demand, Dr. Varinder Jain, Institute of Development Studies, Jaipur and Ms. Radhika Vaidh, Research Scholar</b> <b>Discussant: Dr. S. K. Kulshrestha, Department of Economics Vardhman Mahaveer Open University</b>
<b>14.</b>	<b>GST Reforms, Informal Enterprises and Urban Livelihoods: An Empirical Study of Small Vendors in Tamil Nadu, Dr. N. Muthukumar, Department of Political Science, Loganatha Narayanasamy Govt. College (A), Ponneri</b> <b>Discussant: Mr. Neeraj Shastri, Assistant Commissioner, SGST, Commercial Taxes Department, Govt. of Rajasthan</b>
<b>15.</b>	<b>Impact of GST on the Economy of Uttarakhand, Dr. Beena Narayan, Graphic Era Hill University, Haldwani Campus, Nainital, Uttarakhand</b> <b>Discussant: Mr. Shekhar Pal, Department of Humanities and Social Sciences, Indian Institute of Technology Kharagpur</b>

**Tea Break**

**3:15 pm to 3:30 pm**

**Technical Session – 6****3:30 pm to 4:45 pm****Session Chair: Dr. Varinder Jain, Faculty, IDS Jaipur**

16.	<b>The role of GST 2.0 reforms in promoting Student Demand for Goods and Services and Enhancing Student Welfare, Mr. Ishank Agarwal, Kendriya Vidyalaya, Kashipur, Uttarakhand</b> <b>Discussant: Dr. Rudra Narayan Mishra, Assistant Professor, Gujarat Institute of Development Research, Ahmedabad</b>
17.	<b>GST 2.0 Reforms and their Impact on Tax Compliance and Business Facilitation, Mr. Neeraj Shastri, Assistant Commissioner, SGST, Commercial Taxes Department, Govt. of Rajasthan</b> <b>Discussant: Dr. Amit Agarwal, Department of Commerce Government Degree College (Milak) Shahabad, Rampur UP</b>
18.	<b>GST Reforms and the Service Sector—Employment Growth and Regional Development Dimensions, Mr. Shekhar Pal &amp; Dr. M.K. Rao, Department of Humanities and Social Sciences, Indian Institute of Technology Kharagpur</b> <b>Discussant: Dr. Golam Rabbani, Faculty member, IDS Jaipur</b>
19.	<b>Structural Asymmetry and Tax Yield: Decomposing the GST Base of Northern vs Southern Indian States, Dr. S. K. Kulshrestha and Ms. Preeti Prasad, Department of Economics Vardhman Mahaveer Open University.</b> <b>Discussant: Dr. Beena Narayan, Graphic Era Hill University, Haldwani Campus, Nainital, Uttarakhand</b>

**Tea Break****4:45 pm to 5:00 pm****Valedictory Session****5:00 pm to 6:00 pm**

<b>Welcome Address:</b>	<b>Dr. Golam Rabbani, Faculty member, IDS Jaipur</b>
<b>Chair:</b>	<b>Dr. Motilal Mahamallik, Director, IDS Jaipur</b>
<b>Valedictory Address:</b>	<b>Dr. Varinder Jain, Assistant Professor, IDS Jaipur</b>
<b>Conference Report:</b>	<b>Ms. Radhika Vaidh, Research Assistant, IDS Jaipur</b>
<b>Vote of Thanks:</b>	<b>Dr. Premkumar A, Faculty member, IDS Jaipur</b>

**High Tea****6:00 pm to 6:30 pm****Dinner****8:00 pm**

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