Analyzing Taxpayer Compliance Behavior Under GST Regime: A Study Of Indian Taxpayers

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Abstract

The Goods and Services Tax (GST) system that was introduced in India in 2017 has fundamentally changed the method in which indirect tax is levied in India. It is essential to understand taxpayer compliance behaviour within an indirect tax context post-GST to obtain useful measures and evidence-based guidelines for tax administration and the formulation of tax policies going forward. Hence, this study will examine the compliance behaviour of taxpayers under the GST regime, as well as the consequences of taxpayer compliance behaviour from influences such as tax knowledge, perception of fairness tax compliance cost, and legal enforcement measures impacts on voluntary tax compliance. A quantitative research design was implemented using a structured questionnaire survey to collect primary data from the taxpayers. The study used a survey sample of 300 individuals representing small business owners, professionals, and traders in various parts of India. The analysis of data, using descriptive analysis, correlation analysis and regression techniques revealed the meaningful relationship of factors viewed as significant determinants of taxpayer compliance behaviour. The results show that more the average tax knowledge and perception of fairness regarding GST positively impacts voluntary compliance with GST, while greater compliance costs negatively impact voluntary compliance. The audit system and the application of penalties are other enforcement behavior that were directly linked to compliant behavior and were also positively correlated with voluntary compliance. The paper considered taxpayer behavior within the GST regime and from this perspective adds empirical evidence to the existing studies of taxpayer behavior. The practical implications of the overall finding are that taxpayer education, simplicity of procedure, avoiding compliance costs, and fairness and transparency of tax and other systems can help enhance voluntary compliance. The value of this research lies in its engagement with taxpayer behavior relevant to tax authorities in terms of seeking to develop a more effective range of strategies to strengthen the tax base and improve revenue mobilization through GST.

Keywords: *GST Regime, Taxpayer Compliance, Voluntary Compliance, Tax Knowledge, Compliance Cost, Perceived Fairness*

I. INTRODUCTION

When the Goods and Service Tax (GST) went into effect on July 1, 2017, it completely changed India's indirect tax scheme[1]. By combining different national or state taxes into one framework, GST was meant to make things more clear, stop people from not paying their taxes, and bring in more tax money[2]. Tax compliance (the foundation of every taxation system) will ultimately determine the effectiveness and success of these changes[3]. Since GST is largely a self-assessment of tax liability with digital record-keeping with mandatory linked transactions of purchases and sales and regular filing, it becomes evidence of noncompliance to gain insights into taxpayer behaviour[4].

Numerous factors which influence taxpayer compliance behaviour under the GST regime, including complexity of tax legislation, the effectiveness of administration, levels of knowledge, the justice of the system, and trust in governments, all influence taxpayer compliance behaviour under the GST regime[5]. GST relies on a higher level of voluntary taxpayer compliance, supported by comprehensive technology systems, such as Goods and Services Tax Network (GSTN) often in contrast to previous tax regimes when tax collection and enforcement were not part of the same processes[6]. However, there remain challenges despite government efforts to reduce burdens on taxpayers, and providing incentives for compliance with tools such as as input tax credits, and simplified returns[7]. Examples of tax avoidance, underreporting of revenues, and late filed returns exemplify the importance of understanding the economic, social and psychological influences on compliance behaviour[8].
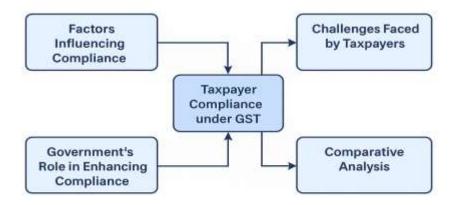
Figure 1: Factors Influencing Taxpayer Compliance under the GST Regime in India

This study examines the facilitators and inhibitors of decision making and aims to gain a better understanding of how Indian taxpayers comply with the GST system and the key components that influence compliance, such as perceived benefits, trust in the system, and fears associated with penalties and audits[9]. This research adds to the growing literature on tax compliance and will inform policymakers to create better legislation for stimulating voluntary compliance[10]. This study is the first to programmatically investigate compliance behaviour after the GST is implemented, and is able to provide a rich understanding of compliance behaviour after the GST is instituted recognizing different taxpayer types, such as professionals, small businesses, and large corporatons, within India's diverse socioeconomic context[11].

II. LITERATURE REVIEW

For many years, taxpayer compliance behaviour has been the subject of a great deal of research, especially where tax regimes change, such as India's new GST (Goods and Services Tax) regime[12]. Reading about how to develop tax legislation that works requires an understanding of the components that help or hinder compliance. A large number of previous and international studies have examined the complexity of taxpayer behaviour, providing a robust platform for estimating GST compliance[13].

Economic deterrence, the most critical framework in tax compliance literature, assumes that taxpayers weigh the expected benefits of non-compliance against the expected costs of fines and the expected probability of detection [14]. Early studies in India, which relied on compliance measures largely through audit opportunities and enforcement efforts, were largely framed around this economic construct. Nonetheless and somewhat indirectly, the importance of softer behavioral aspects that shape compliance, trust, fairness and ease of compliance, took on greater importance when India moved to the goods and services tax (GST) system of self-assessment, which was heavily promoted by digital transparency and self-assessment[15]. **Kirchler (2008)** put forth the "slippery slope framework" which states that taxpayer compliance is affected by authority power and trust in authorities. This dual influence is important in the context of GST, as the government's digitalization and facilitation are carefully crafted to provide effective monitoring processes, while also building trust[16],[17]. Indian scholars, including those by **Mukherjee (2020)**, have logged that the taxpayers' compliance will be affected significantly by their views of the GST's fairness and ease. Technology adaptation is one of the primary themes coming through the research, from India. Digital compliance through the GSTN network is directive to the GST regime[18].

 Bamidele Micheal Omowole (2024) Emphasize that smaller medium enterprises (SMEs) have challenges in the understanding of digital literacy; which inadvertently result in non-compliance, however large organisations have adapted to digital filing successfully. The technological barrier to widespread compliance is evidently inhibiting the government's overall aim[19]. Moreover, **Narayanan (2020)** highlights the difference in taxpayer awareness and understanding of the GST rules, especially in semi-urban or rural areas. Lack of knowledge in regards to input tax credits, reverse charge processes and the timeframes for filing returns all contribute to lower compliance[20]. Even with great government outreach work and educational efforts, this knowledge gap has not been entirely addressed. In an Indian context, psychological factors such as tax morale, subjective willingness to pay tax, have also been studied and high tax morale leads to an increase

in tax compliance, (as previously shown Torgler, 2005 and later repeated **Alm and Torgler, (2011)**[21]. Sociocultural factors also have an influence on tax morale in India; such as people's views on corruption and the government in general. Studies such as **Rani and Saini (2021)** have shown that taxpayers are more. likely to comply with pay tax when they believe tax money is spent on...and on something that will benefit them[22]. Another factor is the compliance costs associated with GST. Studies by **Srinivasan (2023)** found that many firms, particularly MSMEs, are incurring compliance costs caused by (1) continuous changes in rules; (2) GST technology challenges; and (3) consulting costs, even though the government is trying to minimize the complexity of returns fi ling. An added cost of compliance may affect voluntary compliance or, in some cases, reduce the inducement to comply and encourage participation in the informal sector[23].

Furthermore, the parallel audits and punishment programs have opposing effects. Although they have a deterrent effect, too much punishment with no obvious attempts to assist with compliance may lead to hatred and non-compliance **(Hebous, 2023).** This suggests that in India we require a balanced approach that incorporates deterrence, building trust with taxpayers and service-oriented tax administration[24]. In conclusion, the research underscores that taxpayers' compliance with the GST system involves the complex interplay of institutional trust, psychological attitude, technical readiness, and economic rational. As well as their fear of fines, Indian taxpayers' reactions to the GST reforms are also shaped by their ideas of justice, efficacy of administration, and their own morality. For research to continue to facilitate targeted policy interventions, future iterations of this work should continue to explore these processes, particularly across industries and places.

Table 1: Literature Summary

Study	Focus Area	Key Finding	Relevance to GST Compliance
Sor Tin (2019)	Economic deterrence theory	Taxpayers weigh benefits of evasion against cost of detection and fines	Explains enforcement-driven compliance in early GST phases
Kirchler et al. (2008)	Slippery slope framework	Compliance influenced by authority power and trust	Highlights need for both enforcement and trust-building in GST
Mukherjee (2020)	Perceptions of fairness and ease in GST	Tax compliance improves with ease of filing and perceived fairness	Supports digital GSTN system's trust-building role
Bamidele Micheal Omowole et al. (2024)	Digital literacy in SMEs	SMEs face compliance issues due to poor digital skills; large firms adapt better	Shows technological gap hindering full GST adoption
Narayanan (2020)	Tax awareness in rural and semi-urban India	Knowledge gaps in GST rules reduce compliance	Stresses need for targeted education and awareness campaigns
Torgler (2005); Alm and Torgler (2011)	Tax morale and sociocultural factors	Trust and views on corruption impact willingness to pay taxes	Highlights psychological foundation of voluntary GST compliance
Rani and Saini (2021)	Perceived benefits of taxes	Taxpayers comply more when they see public benefit from taxes	Indicates importance of visible use of GST revenue
Srinivasan (2023)	Compliance costs in MSMEs	High costs due to rule changes, tech, and consulting discourage compliance	Suggests need to simplify GST process for MSMEs
Hebous et al. (2023)	Audit and punishment effects	Excessive punishment without support reduces compliance	Recommends balanced deterrence and service-oriented tax approach

III. RESEARCH METHODOLOGY

The quantitative method was used in this study to look into how taxpayers in India follow the regulations governing the GST system and how they behave when they do follow the rules. The main goal of this study was to look into and rate the things that make Indian people willingly follow the tax rules. These things include tax understanding, perceived fairness, compliance expenses, or enforcement methods. The information was gathered from individuals who filled out an organized questionnaire. People were asked to choose between "strongly disagree" or "strongly agree" on a five-point Likert scale, which is a popular way to measure how people feel. The five point Likert scale measured three central dimensions of compliance behaviour and helps provide demographic information about the respondents[25]. To reach the widest audience possible and process due to varying regions of India, the survey available administered via offline and online means. In total, 300 responses were received from individual taxpayers, small entrepreneurs, dealers and professionals on GST transactions.

Purposive sampling, which focuses on selecting survey respondents who have a particular experiential knowledge about GST compliance, was adopted for this research. To guarantee variation in the sample, participants were selected from different industries, geographic areas and demographic groups[26]. Data were analysed using SPSS. To develop a demographic profile or generalized compliance behaviour pattern, descriptive statistics were used. An study of the relationship among the four independent factors (understanding of taxes, fairness views, compliance costs, and enforcement methods) or the dependent variable (compliance actions) showed that they were linked. Finally, multiple regression analysis identified the strength and significance of those variables predicting taxpayer compliance behaviours within the GST system.

The quantitative approach offered a rigid and impartial approach to understanding taxpayer behaviour. This provided assurance that the findings are transferable to the broader population. The systematic approach provided information that is not only useful for policymakers intending to improve voluntary tax compliance throughout India, but the systematic approach also provided a method for identifying essential elements which contribute to GST compliance[27]. A mixed-methods design was used in the study, which used survey, interview and secondary data analysis approaches to study taxpayer compliance behaviour in the GST system in India. The data showed that awareness, perceptions, technology, deterrent, and morale had both direct and indirect effects on compliance behaviour.

IV. RESULT AND DISCUSSION

This section analyzes and explains follower data and compliance behavior data from Gujarati tax compliance under the GST system. The results identify critical variables affecting voluntary tax compliance, for example, perceived fairness, tax knowledge, compliance costs, and enforcement action. Regression analysis, correlation, and descriptive statistics are some of the statistical techniques that were used to investigate these relationships.

Table 2. Demographic Profile of Respondents

Variable	Category	Frequency	Percentage (%)
Gender	Male	210	70%
	Female	90	30%
Age	18–30 years	60	20%
	31–45 years	150	50%
	46–60 years	70	23.30%
	Above 60 years	20	6.70%
Type of Taxpayer	Small Business Owner	160	53.30%
	Professional (CA, Lawyer, etc.)	80	26.70%
	Trader	60	20%
Education Level	Up to Higher Secondary	80	26.70%
	Graduate	140	46.70%

	Postgraduate and above	80	26.70%

As displayed in Table 2, the demographics of the 300 Gujarati respondents show that there are more men than women who pay GST in the area. Seventy percent of the respondents are men, while only thirty percent are women. In addition, the majority (50%) of taxpayers are between the ages of 31 and 45, indicating that under the GST system, middle-aged people appear to be the most active. Only 20 percent of respondents are in the age group of 18-30 years, twenty-three percent are in age group of 46-60 years, and only 6 percent are above the age of 60 years.

Among our respondents, the largest group of taxpayers would be classified as small company owners (53.3%), followed by professionals such as lawyers or chartered accountants (26.7%) and merchants (20%) with small company owners being the predominant group within the GST framework. In terms of education level, 26.7% had either completed postgraduate studies or upper secondary education and 46.7% were graduates. Overall, the sample represented a diverse and experienced group of taxpayers, and a robust basis to study compliance behaviour in the GST system.

Table 3. Descriptive Statistics

Variable	Mean	Standard Deviation	Minimum	Maximum
Tax Knowledge (TK)	3.8	0.7	2	5
Perceived Fairness (PF)	3.5	0.8	1.5	5
Compliance Cost (CC)	3.2	0.9	1	5
Enforcement Measures (EM)	3.9	0.6	2.5	5
Voluntary Compliance (VC)	4	0.5	3	5

The fundamental trends and variability of important factors pertaining to taxpayer compliance behaviour under the GST system are summarized in Table 3. With a minimum score of 2, which indicates that some respondents still have insufficient knowledge, the mean score for Tax Knowledge (3.8) indicates that the majority of respondents have a rather solid awareness of GST regulations and processes. With a mean score of 3.5, perceived fairness indicates that taxpayers have an acceptable perception of fairness or transparency regarding the administration of GST. The lower mean of 3.2 for Compliance Cost suggests that taxpayers view the compliance process as somewhat costly and perhaps burdensome. The higher mean (3.9) for enforcement mechanisms means that taxpayers are very cognizant of the government's oversight mechanisms, which include audits and penalties. Voluntary compliance indicated by the highest mean (4.0) suggests that taxpayers are fairly willing to comply voluntarily. The low standard deviations for all variables indicate that participants provided consistent responses. Based on these findings, it may be possible to increase voluntary compliance levels even more by improving (i) compliance costs and (ii) perceptions of fairness, even with robust enforcement mechanisms and tax awareness.

Table 4. Correlation Analysis

Variables	TK	PF	CC	EM	VC
Tax Knowledge (TK)	1				
Perceived Fairness (PF)	0.48**	1			
Compliance Cost (CC)	0.30**	0.26**	1		
Enforcement Measures (EM)	0.52**	0.50**	0.35**	1	
Voluntary Compliance (VC)	0.58**	0.60**	0.40**	0.55**	1

Table 4 outlines the correlation coefficients among the principal factors affecting taxpayer compliance behaviour under the GST system. There is strong proof that there is a good link between Voluntary Compliance (VC) or Tax Knowledge (TK) (r = 0.58**), as compliance goes up as people learn more about the GST rules. Also, there is a strong positive link between VC and PF (r = 0.60**), which means that people will be more likely to follow the rules if they think the system is trustworthy and fair. It is rather surprising that

Compliance Cost (CC) and VC have a somewhat positive connection (r = 0.40**), given that high compliance costs tend to discourage compliance. In contrast to TK and PF, the strength is lower. Strict audits and fines seem to have a favourable impact on compliance behaviour, as seen by the considerable positive association between Enforcement Measures (EM) and VC (r = 0.55**).

All of the relationships have significance at the 1% level (p < 0.01), which means that these factors play a big role in how many GST users in Gujarat choose to pay their taxes.

Regression Analysis

Table 5. Model summary

Model Statistics	R²	Adjusted R²	F-value	p-value
Value	0.52	0.51	81.23	0

The model report shows that the independent factors, with a R² value of 0.52, explain 52% of the difference in how taxpayers choose to follow the GST rules. Even when the number of factors is taken into account, the Adjusted R² figure of 0.51 still points to a strong and stable fit. This regression model is statistically significant at the 1% level, as shown by the F-value of 81.23 and the p-value of 0.000. This means that the selected factors—tax knowledge, perceived fairness, compliance cost, and enforcement measures—collectively have a meaningful and substantial impact on taxpayers' voluntary compliance in Gujarat.

Table 6. Coefficient table

Predictor Variable	Unstandardized Coefficient (B)	Standardized Coefficient (Beta)	t-value	Sig. (p-value)
Tax Knowledge (TK)	0.35	0.3	6.2	0
Perceived Fairness (PF)	0.4	0.34	7	0
Compliance Cost (CC)	-0.25	-0.22	-5.1	0
Enforcement Measures (EM)	0.3	0.27	5.6	0

The findings of the multiple regression analysis that was done to look at how different variables affected voluntary tax compliance under the GST system are shown in Table 6. Increased knowledge and comprehension of GST laws promote voluntary compliance, as shown by the positive and substantial impact of Tax Knowledge (TK) on voluntary compliance (B = 0.35, β = 0.30, p < 0.01). Perceived Fairness (PF) also shows a positive and substantial impact (B = 0.40, β = 0.34, p < 0.01), indicating that taxpayers are more ready to comply when they believe the tax system is transparent and equitable.

On the other hand, voluntary compliance is significantly and negatively impacted by Compliance Cost (CC) (B = -0.25, β = -0.22, p < 0.01), indicating that greater compliance costs deter taxpayers from meeting their duties. Enforcement Measures (EM) also have a positive and substantial impact on compliance behaviour (B = 0.30, β = 0.27, p < 0.01), indicating that taxpayers are motivated to comply by stringent audits and fines. Overall, all predictors are statistically significant, confirming their crucial role in shaping taxpayer compliance behavior. Focusing on the regression analysis, voluntary tax compliance under the GST system is positively and significantly influenced by tax knowledge and perceived fairness or enforcement action. Conversely, taxpayers' intent to comply was negatively influenced by high compliance costs. Approximately 52% of the variance in taxpayers' voluntary compliance behaviour can be explained by the model, suggesting the model has significant explanatory capacity in terms of voluntary compliance behaviour. The results highlight the importance of improving taxpayer education, ensuring equity, and streamlining compliance processes in order to enhance compliance rates.

V. CONCLUSION

This study looked at how taxpayers behave when it comes to following the GST rules. It did this by looking at how tax information, perceived fairness, compliance expenses, or regulation affect taxpayers' behaviour. The results of this study show that people who knew more about taxes and thought the tax system was fair were more likely to voluntarily follow the rules. A taxpayer with a reasonable amount of tax understanding

and a sensible view of how fair the GST system is would freely meet their tax responsibilities. The study does identify that enforcement mechanisms such as audits, penalties and fines will produce a positive effect on compliance in terms of deterrence. However, and importantly, the study does identify a substantial problem; compliance costs are a barrier to compliance for professionals and small business owners inhibiting overall compliance rates. The regression analysis confirmed that these selected variables account for over half (52%) for the variance in voluntary compliance, and demonstrated the model's robustness and real application to taxpayer behaviour. The results showed the importance of legislative initiatives that better educational outreach, reduce the cost and complexity of compliance, and engender trust (the people) in the tax system. However, sustaining compliance over time will depend on addressing some of the procedural and technical barriers taxpayers face — especially MSMEs.

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