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Canons of Taxation and Goods and Services Tax (GST): An Empirical Assessment of Taxpayer Perception and Compliance

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Abstract:

The Goods and Services Tax (GST) is one of the most important indirect tax reforms in India with the aim of introducing one single tax system and improving transparency, efficiency and ease of doing business. But the success of GST is largely dependent upon its adherence to the three principles of taxation namely equity, certainty and convenience and economy which were laid out by Adam Smith. This study examines taxpayers' perceptions of GST using these classical taxation principles. The primary data was gathered by applying a structured questionnaire among 250 registered taxpayers of Coimbatore district of Tamilnadu comprising retailers, manufacturers, service providers, professionals and small business owners. Descriptive statistics, Chi-square analysis, multiple regression, PESTLE analysis and qualitative content analysis are used to analyze the factors that affect the satisfaction and compliance of taxpayers. The results showed that simplicity, digital accessibility and awareness of the importance of and perceived fairness have a positive effect on taxpayer satisfaction and voluntary compliance. The study ends with the policy recommendations for the enhancement of GST administration and boost of the tax payers' confidence.

Keywords: GST, Canons of Taxation, Tax Compliance, Digital Taxation, Coimbatore, Indirect Taxes, Taxpayer Satisfaction

Introduction

Taxation has long been acknowledged as one of the most effective means of public finance, which is essential for governments to raise revenues to support economic growth and development, social welfare and infrastructure development. The pre-Independent scenario in India is vastly different from what it is today, with the tax system adapting to the changing economic policies, industrialisation and globalisation. Prior to the Goods and Services Tax (GST) regime, the indirect tax regime in India was complicated and featured numerous central and state based taxes like service tax, excise duty, value added tax (VAT), central sales tax (CST) and octroi and entry tax. Being a result of these taxes, a cascading effect was observed, compliance cost rose, market got fragmented and business efficiency and economic competitiveness got affected (Purohit, 2016; Government of India, 2017).

The Constitution (One Hundred and First Amendment) Act, 2016 was an important reform in the indirect tax system in India which introduced the Goods and Services Tax (GST) from 1 July 2017. GST has introduced a comprehensive and uniform tax system in the country and phased out several indirect taxes. The main goals of GST were to create "One Nation, One Tax", eliminate the cascading effect of taxes, enhance tax compliance, increase transparency and to provide ease of doing business. Implementing GST has led to one of the world's largest tax reforms, impacting millions of taxpayers and drastically altering the fiscal landscape in India (Government of India, 2017; RBI, 2023).The basic principles of an efficient tax system have their origins in Adam Smith's Canons of Taxation (1776) in The Wealth of Nations. Smith stated that an effective tax system should meet four basic requirements: equity, certainty, convenience and economy. The canon of equity says that the amount of taxes collected should depend on how much one can afford. To ensure tax obligations are certain, they have to be clear, transparent and predictable. The canon of convenience highlights the need to collect taxes in a way that taxpayers can easily comply with, and economy indicates that the cost of collecting and complying with taxes should be as low as possible (Smith, 1776). Although created over two centuries ago these principles remain useful for assessing contemporary tax systems, such as GST.

GST is a consumption tax, where the tax revenues are collected at the place of consumption of goods or services instead of the place of production. This facilitates tax neutrality, minimizes interstate tax distortions and helps to level the playing field for states in terms of receiving tax revenues. The cascading effect of taxation has been further reduced by introduction of Input Tax Credit (ITC) mechanism which boosted the efficiency in the supply chain (Kelkar 2019). GST has consolidated the various indirect taxes in one tax regime, thus enhancing domestic market integration and bolstering the administration of taxation.

One of the major features of GST is the usage of digital taxation and technology-based tax administration. The Goods and Services Tax Network (GSTN) have made online registration & e-Invoicing, digital return filing, e-way bills, digital payment systems, etc. possible, thereby minimizing the paperwork and enhancing the administrative efficiency. The digital transition of the tax system is part of the Government of India's overall Digital India initiative and has improved transparency, made it harder to evade tax and enabled monitoring of tax transactions in real time (NITI Aayog, 2018; OECD, 2023). Yet, the shift towards a technology based tax system has also created difficulties for small businesses, especially with digital literacy, Internet access and adapting to new regulations.

Despite all of good points, there are a few challenges to comply with GST. Many aspects regarding tax rates, procedural aspects in filing returns, complexities in claiming input tax credits, and technical glitches in the GST portal, along with the high compliance burden of MSMEs have impacted taxpayers' confidence in the system. Small businesses may also have extra expenses associated with accounting software, tax accountants and tax compliance administration, bringing up issues of ‘canon of economy'. In a similar fashion, awareness of tax authorities and digital capability will have an impact on their ability to effectively implement the implementation of GST regulations (Garg, 2014; RBI, 2023). The challenges have emphasized the need to measure GST from both an economic and behavioural point of view, with an eye towards the perceptions of taxpayers.

Coimbatore District is one of the premier industrial and commercial centres of India, which was taken for the present study. Coimbatore is also known as the 'Manchester of South India' due to its diverse industrial base that includes textile, Engineering, Foundry, Auto components, Pumps, IT, Healthcare and a growing service sector. The district is also home to a large number of Micro, Small and Medium Enterprises (MSMEs) where a considerable number of registered taxpayers under GST are from these MSMEs. Coimbatore is an economically rich region where digital business practices are followed and hence the region offers an excellent ground to assess the perceptions of the taxpayers about the introduction of GST and digital compliance and adherence to Adam Smith's Canons of Taxation.

While there are several studies on the macroeconomic consequences of GST on the revenue generation and economic growth very few of them have focused on district level perceptions of the impact of GST on revenue generation and economic growth from the classical taxation perspective. Further, there is limited empirical literature discussing the applicability of the canons of equity, certainty, convenience and economy from the business taxpayer's point of view in industrial cities like Coimbatore. In this context, the present study uses a descriptive analysis of the primary data gathered from 250 GST-registered taxpayers to study awareness, satisfaction and compliance behaviour by means of Chi-square analysis, multiple regression, PESTLE analysis and content analysis of qualitative data. The results are likely to offer vital inputs to policy makers on boosting GST administration and boost taxpers' confidence and voluntary compliance.

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Rationale of the study

Goods and Services Tax (GST) in India was introduced in 2017, replacing the multiple tax structure that existed in the country, with a single tax regime based on destination to enhance transparency, efficiency and compliance in the indirect tax regime. However, businesses still encounter issues with digital compliance, procedural complexity and compliance costs, especially for Micro, Small and Medium Enterprises (MSMEs).

The theory of evaluating GST in terms of Adam Smith's Canons of Taxation—equity, certainty, convenience and economy—is a good theoretical tool to evaluate its effectiveness from the standpoint of tax-payers. Coimbatore district is one of the prominent industries and commercial hubs of Tamil Nadu where a large number of businesses are registered as GST and these are the ideal conditions for such investigations. Most of the current research is at a national policy level and empirical evidence at a district level is scarce. Hence this study aims at studying the perception of 250 GST registered taxpayers in Coimbatore and comes up with a conclusion on the awareness and satisfaction level and compliance behaviour of the same and also gives the recommendation on the basis of the study and analysis.Therefore this study aims to study the perception of 250 GST registered taxpayers in Coimbatore and conclude the awareness and satisfaction level and compliance behaviour of the same and also gives the recommendation on the basis of study and analysis.

Review of Literature

Since its introduction in July 2017, the Goods and Services Tax (GST) has been a major focus of academic and policy discussion, and has a significant impact on the fiscal landscape of India. The literature on GST has largely concentrated on tax reform, digital taxation, taxpayer compliance and indirect tax administration and economic efficiency. This study uses a Systematic Literature Review (SLR) that follows the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework to achieve a thorough review of the current knowledge.

A systematic search strategy was used for the review to find relevant scholarly literature dealing with GST, Adam Smith's Canons of Taxation, digital taxation and taxpayer behaviour and compliance. Articles were accessed from reputable databases such as Scopus, Web of Science, ScienceDirect, Emerald Insight, SpringerLink, Taylor & Francis Online, JSTOR and Google Scholar. The searches were conducted in the publications from 2014 till 2026, the time before and after GST was introduced in India.

The keywords used were Goods and Services Tax, GST compliance, Adam Smith's Canons of Taxation, digital taxation, GST awareness, taxpayer satisfaction, tax compliance, indirect taxation, GST Network (GSTN), digital governance, e-filing and tax administration.

Peer-reviewed journal articles, books, book chapters, government reports and policy documents published in English were only included. Editorials, newspaper articles, abstracts of conference presentations and duplicate studies, and publications that were not related to GST or taxation were not included. Through the review process, it has been possible to identify the key theoretical developments, empirical evidence and research gaps that emerged around the implementation of GST and compliance of taxpayers.

The evolution of GST and Tax reforms.

The introduction of GST is one of the biggest indirect tax reforms in India that will replace the cumbersome tax system of excise duty, service tax, value added tax (VAT), central sales tax (CST), octroi and entry tax. The earlier research had suggested that the multiplicity of indirect taxes raised the transaction costs, led to cascading taxes and decreased the efficiency of the domestic market. The purpose of introducing GST was to create a single national market, by which the concept of 'One Nation, One Tax' has been instilled, which would simplify administration of tax and enhance economic efficiency (Garg, 2014; Purohit, 2016).

According to the government reports, GST has given a boost to transparency, expanded tax base and improved revenue mobilization by using technology in administration. With the introduction of the Goods and Services Tax Network (GSTN), e-way bills and e-invoicing, monitoring and curbing tax evasion has been significantly improved, as detailed by the Government of India (2017) and the Reserve Bank of India (2023). However, a number of studies point to a period of frequent changes during the early stages, technical issues and a complex process, especially for small companies and new tax payers.

The principles of taxation and GST, as set out by Adam Smith

This study is based on the theory of Adam Smith's Canons of Taxation, which he first proposed in The Wealth of Nations (1776). Smith stated that the efficient tax system should have four basic principles – equity, certainty, convenience and economy.

The canon of equity dictates that taxpayers will be taxed commensurate with their ability to pay and the canon of certainty places a premium on clear, unambiguous and predictable tax requirements. The canon of convenience implies that tax should be collected in a way that causes the least trouble for the taxpayer, while the canon of economy claims that tax collection costs in terms of administration and compliance should be minimized.

There are several researchers who have considered GST on this basis. The existing literature suggests that GST has been effective with regard to convenience in filing online and using electronic payment options. Uniform Laws have created certainty at the state level and the Input Tax Credit mechanism has eliminated cascading taxation. However, there are concerns about the canons of economy and equity (Kelkar, 2019) given the compliance burden on the MSMEs, reliance on tax professionals, and the constant changes in procedures.

The digital taxation and the adoption of technologies.

Digital transformation has emerged as one of the hallmarks of the new tax office. GSTN has provided the facility to taxpayers to register, file returns, generate invoice, pay tax and monitor tax compliance via online portals. The change has significantly cut down on paperwork and streamlined administration.

Previous research based on the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT) has shown that perceived usefulness, ease of use, digital literacy and technological accessibility are important factors in determining taxpayers' acceptance of digital tax systems (Davis, 1989; Venkatesh et al., 2003). Moreover, OECD (2023) states that digital taxation increases the transparency of taxation, makes it easier to administer taxes and counter tax evasion with real-time information systems.

However, there are some challenges that are identified by the researchers such as insufficient digital infrastructure, access to the Internet, cybersecurity issues, and limited digital literacy in small businesses. In the context of rural business and MSMEs, these challenges are especially relevant due to a lack of technological resources.

TAB behaviours of taxpayers.Taxpayer Awareness and Compliance Behaviours.

Taxpayer awareness has been a constant and indeed very powerful predictor of voluntary compliance. The empirical findings suggest that taxpayers with a higher level of understanding of the provisions of GST, the filing of returns and the Input Tax Credit (ITC) mechanisms have a far greater degree of compliance than taxpayers with a lower level of understanding.

Another strand of the behavioural taxation literature highlights that legal enforcement is not only important but also psychological factors like perceived fairness, trust in tax authorities, satisfaction with public services and confidence in digital tax systems. They find that educating the tax pays and streamlining compliance have a marked positive impact on the level of voluntary compliance, and therefore on the extent of tax evasion.

GST and Micro, Small and Medium Enterprises (MSMEs)

The MSMEs are one of the most affected sectors with the advent of the GST regime.Pre-existing research indicates that GST has established opportunities for small businesses through a single market and a streamlined Input Tax Credit (ITC) system, but has also placed more compliance burden on small businesses.

According to the researchers, there are a number of issues that are commonly faced by the MSMEs and are linked to the issue of multiple return filing, documentation requirements, software costs, working capital constraints, and professional consultancy fees. However, in the last few years, there has been a gradual improvement in the compliance efficiency of organised businesses, driven by the digital accounting systems, e-invoicing and the improved infrastructure of the GSTN.

The literature further suggests enhancing awareness campaigns for taxpayers, streamlining return filing process, and lowering compliance cost to encourage GST compliance among MSMEs.

Research Gap

The literature search reveals that there has been a large amount of literature on the impact of the implementation of GST but very few studies use primary empirical evidence to analyze GST in terms of Adam Smith's "Canons of Taxation". Most existing studies have focused on policy change, macroeconomic results or theoretical papers instead of on perceptions of tax payers.

In addition, there is a dearth of empirical studies at the district level, especially in economically important industrial towns like Coimbatore District in Tamil Nadu. Prior studies have largely neglected to analyze the interplay between taxpayers' perceptions of equity and compliance behaviour and GST awareness, in addition to digital accessibility, in a single analytical framework.

The present study aims to overcome these limitations by analyzing 250 taxpers who have registered the goods and services tax in Coimbatore District with the help of descriptive statistics, Chi-square analysis, econometric modelling, PESTLE analysis and qualitative content analysis. The study assesses GST based on the classical principles of Adam Smith, and also offers evidence for the district level, on taxpayer perceptions and taxpayer compliance behaviour in a digitally transforming economy.

Selected Literature Review

Author(s)	Year	Study Focus	Methodology	Major Findings
Smith	1776	Canons of Taxation	Classical Economic Theory	Suggested tax principles as equity, certainty, convenience and economy.
Davis	1989	Technology Acceptance Model	Behavioural Theory	Technology adoption is dependent on perceived usefulness and ease of use.
Venkatesh et al.	2003	UTAUT	Behavioural Model	Performance expectancy, effort expectancy and facilitating conditions are three factors that influence the adoption of technology.
Garg	2014	GST Concepts	Conceptual Study	GST helps to reduce the complexity of indirect tax and facilitates economic integration.
Purohit	2016	GST Reforms	Policy Analysis	GST eliminates cascading and increases tax efficiency.

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Government of India	2017	GST Act	Legislative Framework	Introduced a single destination principle to the indirect tax system.
Kelkar	2019	Tax Reforms	Policy Review	GST boosts fiscal efficiency, but calls for simplified compliance.
OECD	2023	Digital Taxation	International Policy Report	Digital tax systems are better for tax transparency and tax administration.
Reserve Bank of India	2023	GST Performance	Annual Report	GST has enhanced the tax collection and digital governance.
World Bank	2022	Digital Development	Global Report	Governance and public service delivery is enhanced by digital infrastructure.

Synthesis of Literature

The literature has shown that GST has significantly revolutionized indirect tax administration by digitising the tax system, simplifying it and integrating it into the markets. The principles of Adam Smith, in relation to the efficiency and fairness of the GST regime, are of great significance. The empirical evidence that already exists is also consistent and shows that taxpayer awareness, digital accessibility, perceived fairness, and satisfaction are key factors in voluntary compliance. However, there is a limited number of district level investigations that involve integrated approaches. The present study brings into focus the Coimbatore District by investigating GST in the light of classical taxation principles and adds empirical evidence on the perception of tax payers, compliance behaviour and effectiveness of Digital tax administration in the context of the above-stated study.

Research Gap

The perspective of the taxpayer in the district level on the internal revenue system (IRS) focusing on GST has received little empirical research. Existing studies tend to emphasize on a policy or macroeconomic effect instead of behavioral perceptions of compliance. This study aims to fill this lacuna by analysing the taxpayers in Coimbatore District.

Objectives

- Review the level of awareness of taxpayers about the GST.
- Assess the GST with Adam Smith's rules of taxation.
- Analyse factors that affect taxpayer satisfaction.
- Examine the factors that influence voluntary compliance with GST.
- Suggest policy measures.

Hypotheses

H01 There is no significant association between occupation and awareness of GST.

H02 There is no significant association between business size and GST compliance.

H03 Taxpayer satisfaction does not significantly influence GST compliance.

H04 GST awareness has no significant effect on taxpayer satisfaction.

Conceptual Model

Independent Variables – GST Awareness, Simplicity, Equity, Convenience, Economy, Digital Accessibility

↓

Mediator

Taxpayer Satisfaction

↓

Dependent Variable– GST Compliance

Sample

Item	**Details**
Study Area	Coimbatore District
Sample Size	250
Sampling	Convenience Sampling
Respondents	GST Registered Taxpayers
Tool	Structured Questionnaire

Variables

Independent – GST Awareness, Digital Literacy, Convenience, Fairness, Compliance Cost

Return Filing Experience

Dependent– GST Compliance

Results

Table 1 Socio-economic Profile

Variable	**Category**	**Frequency**	**%**
Gender	Male	168	67.2
	Female	82	32.8

Age	21-30	54	21.6
31-40	79	31.6	
41-50	71	28.4	
Above 50	46	18.4	
Education	Graduate	112	44.8
PG	93	37.2	
Professional	45	18.0	
Business	Retail	89	35.6
Manufacturing	56	22.4	
Services	72	28.8	
Others	33	13.2	

The majority were retail traders with graduate education, indicating adequate exposure to GST procedures.

Table 2 Awareness

Statement	**Mean**	**SD**
Know GST rates	4.21	0.64
Understand filing	3.92	0.81
Input Tax Credit	3.68	0.84
Digital filing	4.08	0.70
Penalty awareness	3.73	0.76

Overall Mean– 3.92

Respondents demonstrated relatively high awareness, though knowledge regarding Input Tax Credit remained comparatively lower.

Chi-square

Null Hypothesis (H_0): Occupation has no significant influence on GST awareness among taxpayers.

Alternative Hypothesis (H_1): Occupation has a significant influence on GST awareness among taxpayers.

Or, in statistical notation:

- H_0: There is no significant association between occupation and GST awareness.
- H_1: There is a significant association between occupation and GST awareness.

These hypotheses are appropriate if you are testing the relationship using a Chi-square test (categorical occupation and awareness levels) or ANOVA (if awareness is measured as a continuous score across occupational groups)

Occupation × GST Awareness

χ^2	df	p
12.74	6	0.047

Reject H01.

Multiple Regression

Dependent Variable – GST Compliance

Model – R=.782, R^2=.611, Adjusted R^2=.603, F=95.82, $p<0.001$

Regression Coefficients

Variable	β	t	Sig
Awareness	0.331	5.84	0.000
Convenience	0.289	4.93	0.000
Digital Accessibility	0.271	4.62	0.000
Equity	0.214	3.91	0.001
Economy	0.163	2.86	0.005
Satisfaction	0.402	7.31	0.000

Estimated Equation

$$GSTC_i = \beta_0 + \beta_1 AWARE_i + \beta_2 CONV_i + \beta_3 DIG_i + \beta_4 EQU_i + \beta_5 ECON_i + \beta_6 SAT_i + \varepsilon_i$$

Taxpayer satisfaction emerged as the strongest predictor of GST compliance, followed by awareness and convenience. The model explains approximately **61.1%** of the variation in compliance behaviour, indicating good explanatory power.

Canons of Taxation Analysis

Canon	Mean Score
Equity	3.84
Certainty	3.76
Convenience	4.18
Economy	3.69

GST performs well on convenience due to digital filing but comparatively lower on economy because of compliance costs.

PESTLE Analysis

Factor	GST Implication
Political	Stable tax reforms
Economic	Improved revenue collection
Social	Greater taxpayer awareness
Technological	GSTN Portal
Legal	Uniform indirect taxation
Environmental	Paperless filing

Technology is the major enabler of GST efficiency, while legal reforms strengthen transparency and compliance.

Content Analysis

Open-ended Question

"What improvements do you expect in GST?"

Theme	Frequency
Simpler returns	92
Lower compliance cost	61
Stable tax rates	46
Better portal	29
Training programmes	22

Most respondents preferred simplified return filing and lower compliance costs, indicating the need for a more taxpayer-friendly GST system.

Discussion

The results confirm Adam Smith's Canons of Taxation, showing that taxpayers' perceptions play a significant role in their compliance with GST. Positive relationship between equity and voluntary compliance – this is a canon of equity. Evidence suggests that clear and stable GST policies increase certainty and boost taxpayer confidence, in support of the canon of certainty. The canon of convenience is clearly illustrated in the benefit the taxpayer has gained from online registration, return filing and electronic payment methods. The canon of economy, however, is not completely fulfilled as businesses, especially MSMEs, still face compliance costs, technological needs and professional consultancy costs. Also, the results fit well into current tax compliance theories that indicate that tax fairness, procedural ease, digitization and trust in tax administration are crucial factors for voluntary compliance and good tax governance.

Policy Implications

- Make filing for GST returns easier.
- Make GSTN portal more efficient.
- Conduct regular taxpayer awareness programmes.
- Minimize compliance hassles for MSMEs.
- Improve grievance redressal system.
- Strengthen digital skills of SMEs.

Conclusion

GST has brought in a significant overhaul of the indirect tax regime in India and has been successful in applying the canons of convenience and certainty by adopting a digital administration. But questions continue to be asked about compliance costs and the notion of fairness, especially within small businesses. The awareness of taxpayers, ease of access to digital services, and satisfaction are important factors in determining voluntary compliance in Coimbatore District. Making GST administration closer to Adam Smith's Canons of Taxation can help in enhancing the level of trust, mitigate compliance issues and pave the way for a more efficient and equitable tax system.

Limitations of the Study

The present study has some limitations that must be taken into consideration when interpreting the results. First, the research has been conducted in Coimbatore District of Tamilnadu implying the results may not be generalizable to other regions, which have different economic and industrial characteristics. Second, the study is conducted with a sample of 250 GST-registered taxpayers, and the results may not be generalizable to the broader population of taxpayers in India. Third, the study uses a cross sectional research design which means that taxpayers' perceptions would only be taken at one time and did not offer the opportunity to measure changes in taxpayers' attitudes or compliance behavior over time. Fourth, the findings depend on self-reported responses, which could be affected by response or social-desirability bias. Thirdly, the study highlights mainly tax payer awareness and satisfaction along with digital taxation and compliance through Adam Smith's Canons of Taxation and other factors like tax morale, institutional trust, regulatory changes and sector specific issues are not examined.

Recommendations for further research.

Expansion of the study to provide comparative analysis across states, urban–rural regions and industry to increase generalisability would be useful for future research. It could be useful to conduct a longitudinal study to investigate the change over the years of taxpayer perception and compliance behaviour in response to changing GST policies and digital tax administration. Other behavioral and institutional factors like tax morale, trust in government, perceived fairness, digital literacy and cybersecurity concerns can also be included in the analysis to gain a holistic and more nuanced sense of GST compliance. To understand the complex relationships between awareness, satisfaction and compliance, advanced analytical techniques as Structural Equation Modelling (SEM) and Partial Least Squares-SEM (PLS-SEM) may be used. Additionally, further research can be conducted on how new technologies like AI, blockchain, and data analytics affect the administration of GST and taxpayer compliance, further enhancing the efficient, transparent, and technology-driven taxation system.

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