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IMPACT OF DROUGHT ON SELECTED AGRICULTURAL CROPS IN MARATHWADA REGION

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ABSTRACT

Drought has been a recurring and continuous phenomenon for most of the districts of Marathwada region. It is facing severe drought since past decade. Marathwada region includes Aurangabad, Jalna, Beed, Osmanabad, Nanded, Latur, Parbhani and Hingoli districts. These eight districts are worstly affected and are getting less than normal rainfall since last few years consecutively. Drought has adverse impact on the families and creatures residing in drought prone areas. Present article is based on secondary data. The very nature of data leads present study to adopt descriptive method of research. Drought has its implications on different settings like environment, ecosystem, agriculture etc. However present research paper is undertaken to know the impact of drought on production of selected agricultural crops (i.e., Jawar, Wheat, Corn & Other Cereals) in Marathwada region.

Keywords: Long Period Average, Drought, Deficient Rainfall, Surplus Rainfall, Agriculture, Environment

1. INTRODUCTION

Generally, uneven distribution of rainfall in all over the India is observed over a period of time since last few years. In some of the parts of India degree of rainfall is very high & consistent while in some other parts it is less & inconsistent. Majority of average annual rainfall in the country is constituted by North West monsoon. Uneven distribution of North West monsoon and decrease in the normal rainfall has an adverse impact on the vegetation, animal food, agriculture and socio-economic impact on the peoples. Drought is considered as a decrease in rainfall over an extended period (i.e., LPA), The concept of drought varies from place to place depending upon normal climatic conditions, available water resources, agricultural practices and the various socio-economic attributes of a region [1]. In drought prone areas of Marathwada most of the land falls under arid and semi-arid category except for land falling in Godavari, Sindhaphana, Doodhna, Manjara, Painganga river basin and the land situated in the vicinity of dams constructed on these major rivers in Marathwada. A drought condition in any region occurs when there is less than 50 per cent of average rainfall for consecutive periods. Though the severity of drought can be reduced by devising proper drought management measures and managing water resource properly. The Marathwada region is under the influence of southwest monsoon. When southwest monsoon reaches in western coast in the month of June, massive rainfall occurs in the western coast of Maharashtra (2,500 mm to 3,000 mm). Rainfall decreases from west to east. When it reaches Marathwada region, the average rainfall becomes 750 mm [2] long period average rainfall of Marathwada is approximately 682.9 mm (as per IMD website).

2. DROUGHT IN MARATHWADA

Marathwada region is continuously reeling under deficient rainfall and had faced several droughts in the past few years. Therefore marathwada is termed as a drought prone region where drought is expected to occur every four to five years[3]. Droughts have occurred in the years 1899, 1918, 1972, 2012, 2014, 2016 and recently 2018. The 1972 drought is in the recent past; which people still remember. In 1972, food and fodder were the main concerns, but now drinking water is major problem. Recent drought is multi-dimensional. It has its impact on socio-economic indicators like income, education, social status, standard of living, food, shelter etc. on the other hand adverse global climatic situation is also adding fuel in this process, which was not so acute 50 years before[4].

2.1 Definition of Drought

The Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) defines drought as “A period of abnormally dry weather long enough to cause a serious hydrological imbalance.” In India, the Indian Meteorological Department defines a meteorological drought in any area when the rainfall deficiency in that area is 26 per cent or more of its long term average. But, there can be other types of drought as well. Shortage of rainfall during the growing season can cause an agricultural drought, while reduced runoff and percolation can create a hydrological drought. Further, according to the IPCC, climate change can lead to “changes in the frequency, intensity, spatial extent, duration, and timing of extreme weather and climate events, and can result in unprecedented extreme weather and climate events” (IPCC 2012).



3. RESEARCH METHODOLOGY

3.1. Data Collection

The present article is based on secondary sources of data like previous studies on the topic, books, journals and websites like IMD, krushi department etc. Present study strives to understand current scenario of drought and its possible impact on production of selected agricultural crops in Marathwada region with the help of secondary data.

3.2. Research Method

By understanding the very nature of article, descriptive and explanatory method of research is adopted.

3.3. Objectives of the study

- a) To study the concept of drought.
- b) To know the historical background of drought in Marathwada.
- c) To study average annual rainfall for last five years in Marathwada division.
- d) To understand the possible impact of drought on production of selected agricultural crops in Marathwada region.

Based on the nature of data collected, above objectives of the research paper are fulfilled by adopting descriptive method of research.

4. RAINFALL IN MARATHWADA

Table-1: Last Five Years Rainfall in Marathwada (Percentage of Actual Rainfall with Normal)

Districts	Years				
	2014	2015	2016	2017	2018
Aurangabad	71.83	81.09	83.39	78.50	48.89
Jalna	56.86	72.64	105.80	90.58	57.36
Beed	56.95	61.82	110.94	94.98	46.29
Latur	57.33	56.72	132.03	90.18	63.21
Osmanabad	62.59	59.09	107.53	109.08	62.57
Nanded	42.90	58.87	110.55	63.08	78.57
Parabhani	53.99	50.32	100.73	66.35	61.30
Hingoli	57.42	75.18	99.80	66.92	74.31

Source: www.krishi.maharashtra.gov.in

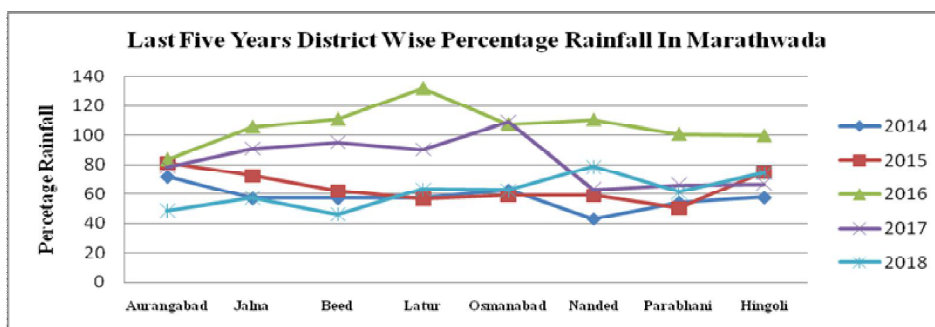


Figure-1: Graphical representation of District Wise Percentage Rainfall In Marathwada.

The above table no.1 and figure no.1 shows that every districts is getting less than normal rainfall in every year except the year of 2016 in which all the districts had normal rainfall. The following table depicts the frequency of getting deficit rainfall in all districts which is categorized into three rainfall classes namely Excess, Normal and Deficit.

Table No-2: Showing Rainfall Class

#Rainfall Class	No. of Districts				
	2014	2015	2016	2017	2018
Excess (120 & Above)	0	0	1	0	0
Normal (80-120)	0	1	8	4	0
Deficit (Below 80)	8	7	0	4	8

#Rainfall class as per IMD website

Above table No. 2 depicts that in three years out of five years, all the districts of Marathwada has received deficient rainfall. Repetitive deficit rainfall has become the major cause of concern. The consequences that are taking place due to deficit rainfall are the result of past happening. Hence these need to be overlooked to avoid the major consequences that are posed.

3.4. Impact of Drought on Agricultural Production (i.e., Jawar, Wheat, Corn & Other Cereals)

3.4.1. **Food Crisis:** In Marathwada food production capacity is largely depends upon the monsoon rainfall. Most of the agricultural land in Marathwada falls under non-irrigated category. Hence most of the kharip and rabbi production is depending on monsoon rainfall.

Table No-3: Showing sown area of Rabbi crops in Marathwada region in 2018.

Crop	#Division	2018		
		#Average Sown area	#Actual sown area	Percentage
Jawar	A'bad Divi.	486126	148232	30.49
	Latur Div.	464836	250022	53.79
	Total	950962	398254	41.88
Wheat	A'bad Divi.	100106	34806	34.77
	Latur Div.	166031	90136	54.29
	Total	266137	124942	46.95
Corn	A'bad Divi.	29068	7492	25.77
	Latur Div.	10193	15598	153.03
	Total	39261	23090	58.81
Other Cereals	A'bad Divi.	2241	1569	70.01
	Latur Div.	3145	7727	245.69
	Total	5386	9296	172.60

Source: www.krishi.maharashtra.gov.in

#sown area is given in hectores.

#Marathwada division categorised into Aurangabad & Latur Division

Table No.3 reveals that in 2018 due to deficient rainfall total sown area of rabbi crop like jawar, wheat, corn has been up to 41.88%, 46.95%, and corn 58.81% respectively except cereals whose total sown area which has been up to 172.60% of total average sown area.

4. CONCLUSIONS

The present study concludes that in the year 2014 and 2018 the rainfall decreased drastically in Aurangabad, Beed and Nanded districts. As the severity of drought increases it directly affects on the agricultural sector and economy of the state. The people from drought affected areas started migration towards urban areas of other parts for employment. Drought disrupts the agricultural production, and the equilibrium between supply and demand of agricultural products will be broken, ultimately increases inflation. The agricultural production of cereals, pulses and cotton in the year 2018 has been reduced to about 50%. The continuous drought prone condition leads to groundwater depletion in many areas of the marathwada. The people are harnessing water below from >600 meters through bore wells, also simultaneously the frequency of bore wells increased. With this rapid rate of water exploration, in nearby future, our generation will pose the water scarcity. Long term severity of drought leads to desertification process. This process affects human societies exert on the dry and fragile ecosystem. At the extreme, it can increase malnutrition and death, economic spoil and absolute unsettling of societies. The overall all kinds of the ecosystem are imbalanced and its consequences will remain for long period [5]. It is observed that drought severely affected the cotton belt of Maharashtra where the highest number of farmer's suicidal cases has been reported in the year of 2015[6]. In Aurangabad division the farmers are shifted to cash crop i.e. sugarcane, banana and turmeric like crops, which requires more water than the traditional crops of cereal and pulses. The present study leads to certain recommendations which can recover the drought situation in marathwada region by adopting water-conservation techniques and proper crop planning by which agricultural yield can be increased. The development of watershed will increase surface and groundwater resources. The drought management should be carried out through public participation and awareness to cope up with possible future droughts. Scientific improvement in breeding more drought-resistant animal and plants varieties will play a key role to balance the ecosystem. The water budgeting at all level is also very essential.

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Learning Management through Google Classroom

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Abstract: Advancements in the web-based technology and low cost of the internet has brought about changes in the traditional pedagogical techniques in India. The teaching-learning methodologies have been drastically shifted from traditional monotonous demonstration method of learning to new innovative, experimental technology which is capable of engaging the learners, creating interests among them, providing multimedia content on the subject matter on a real-time basis at their own pace & time. It's never been thought of by anyone that the education system in India would evidence such a drastic change. However, it has not been well-rooted in society due to lack of communication infrastructure, especially in the rural area. This paper elaborates that how we can use Google classroom to facilitate the teaching & learning process.

Keywords: Google Classroom, Learning Management System

Introduction: Advancements in the web-based technology & affordable use of internet has changed the mode of teaching & learning process in India. As India has many financial implications relating to its diverse society like; natural calamity, employment, economic reforms, internal security etc. on its budget. Hence, it is very difficult for a country like India to spend more amount on the basic infrastructure to promote good health, quality education among the masses as education is at the core of other social as well as the economic system. Hence, countries like India are always striving for cost-effective ways of teaching & learning. Learning Management System does not provide only cost-effectiveness but also capable of incorporate



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new methods in teaching and learning. Google Classroom & Moodle as a learning management tool are very user-friendly and its interface easy to understand for teachers as well as students.

Research Methodology:

Research Method: Present research paper is based on secondary data and descriptive in nature hence, to elaborate the topic of the present study, the descriptive method of research is adopted.

Data Collection: Present research paper based on secondary data like; research paper published relating to this topic, books, websites etc.

Objectives of Paper:

- 1) To understand the Learning Management System
- 2) To know about Google Classroom

Learning Management System:

Basically, learning management is a software which is capable of providing a variety of web-based content to the students on a single platform which in recent time significantly used by the people in education as well as for professional use. Learning management system represents one of the main technology to support higher education in India. However, every educational institution in India differs in its existence with the uses of these systems. Hence, in India, the experience of using learning management software is not a decade long. Nowadays in India, Universities and academic institutions extensively use the online version of the learning management system across the world. LMS enables faculty students to interact with each other on a real-time basis. Faculty can edit, extract, and remove web-based content on the platform. Examples of mostly used learning management platform are Google Classroom and Moodle.

Google Classroom:

Google Classroom is a free online learning service for schools, non-profit institutions, and anyone who has a Google account to participate in a specific digital course. It makes the students and teachers stay connected, both inside and outside the classroom. Google Classroom is a free web service developed by Google for educational institutions that aim to simplify creating, distributing and grading assignments in a paperless way. The primary purpose of Google Classroom is to streamline the process of sharing files between teachers and students. It



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combines Google Drive for assignment creation and distribution; Google Docs, Sheets and Slides for writing, Gmail for communication, and Google Calendar for scheduling. Students can be invited to join a class through a private code, or be automatically imported from the college domain. Each class creates a separate folder in the respective user's Drive, where the student can submit work to be graded by the professor. Mobile apps are also available for iOS and Android devices, it lets users take photographs and attach to assignments, share files from other apps, and access information offline as well. Professors can monitor the progress for each student, and after being graded, professors can return work, with comments. Since April 2017, it has become possible for any Google user to create and teach a class on Google.

Creating a Class on Google Classroom:

Teacher can use this link <http://classroom.google.com> to create a new class or either he/she can use Android iOS application on his/her mobile phone. Following desktop window will open once he/she visit the URL;



Click on + sign to create a new class. Then he/she needs to enter following details; classname, section, subject & room.



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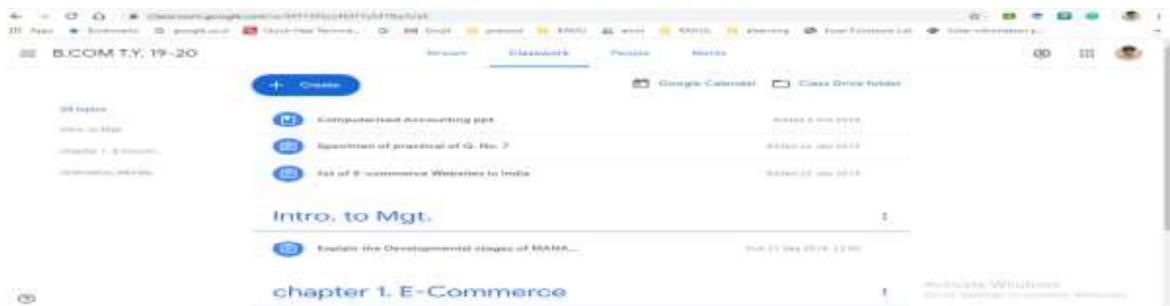


Once you entered above details and click on create button, your class will be created and you will be directed to your class. On your class, you will see four tabs namely; Stream, Classwork, People and Marks.



1. Screenshot showing stream window in Google Classroom

In stream tab you will find all the material, announcement that you have shared with your students on the class.

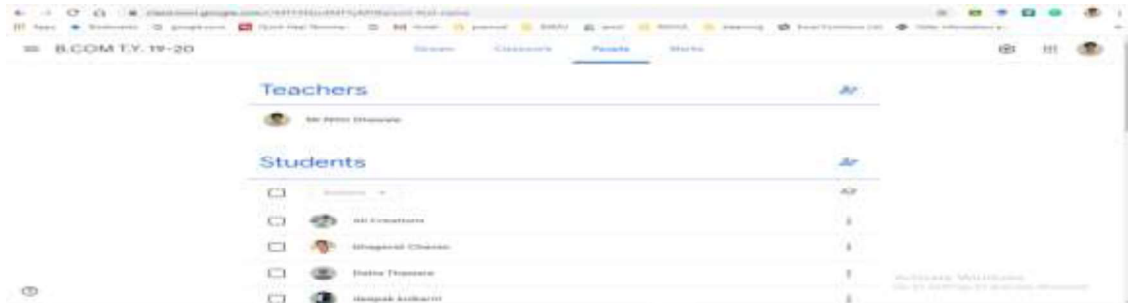


2. Screenshot showing Classwork window in Google Classroom

On classwork tab, chapter wise/ topic wise material / announcements will be displayed in a categorised manner.

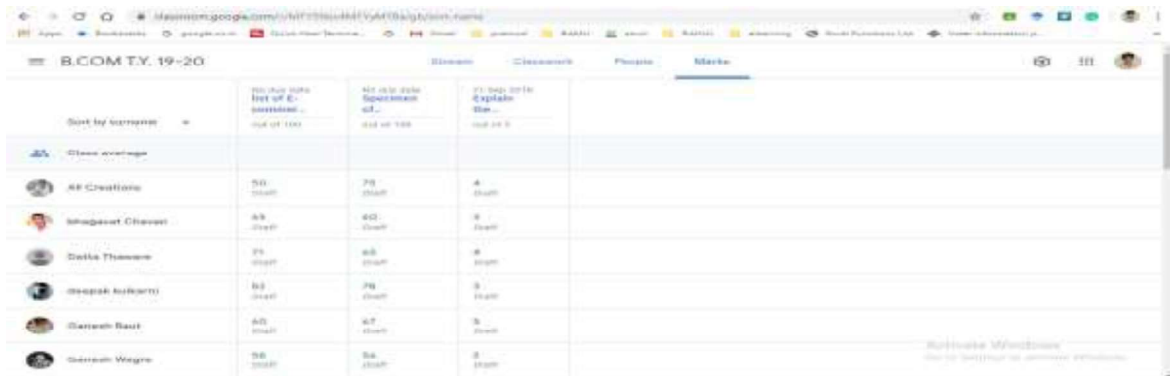


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3. Screenshot showing People tab in Google Classroom

In people tab, you will find all the students who joined your class and teachers who joined for collaborative sharing on the class. Teacher can e-mail, mute, add & remove students in/from the class.



4. Screenshot showing Marks tab in Google Classroom

In marks tab, teacher/ instructor can assign marks to students on assignments/tests posted on the classroom, which then can be e-mailed to students individually on their respective e-mail address. Teacher/instructor can also keep a track of whether students have submitted their assignments/tests within the stipulated time or not. Teacher/instructor can also assign tests, seminar to students individually or all students at the same time. It provides flexibility on part of the teacher/instructor to identify the learning abilities of the students and frame assignments according to their individual abilities. Assignments/tests can be posted in the form of Google docs, Google sheets and spreadsheet.



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Conclusion:

One of the biggest advantage that faculties and students have of this learning management system is that they can facilitate the teaching and learning process at their own pace and time, unlike the traditional education process. It is also capable of share plenty of multimedia information on a single platform without fear of losing and keeping it with yourself. One thing is notable here that we need not to do any paperwork, all data regarding material shared, assignment/ tests record can easily be archived once the class is over. At the end, in India, though we are talking about the 21st century, many students and faculties find it difficult to make themselves well acquainted with these new technologies. One of the limitations of this platform is that when students are asked to submit their assignment in the groups it tends to be less challenging so that most students are less able to develop their critical and creative thinking power. Google Classroom as a form of digital hybrid learning class learning is very helpful for teachers in developing hybrid-learning patterns through combining face-to-face learning with virtual classes. Where teachers and students can continue to interact in learning and teaching both inside and outside the class are not time-bound. This activity can be done anytime and anywhere. The features on Google Classroom are very user- friendly for the teachers since they are able to use it without any barrier after the requisite training.

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Special Issue on "Tax Reform for Developing Viable and Sustainable Tax System in India"



The Role of Taxation System for Development of Indian Economy

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Abstract:

Tax is the major source of revenue for the every government for the development of their economy largely depends on the structure it has implemented. A taxation system which facilities easy of doing business and having no chance for tax evasion brings prosperity to an economy of the country. On the other hand taxation system which has provisions for tax evasion and the one which does not facilitate ease of doing business slows sown the growth of country's economy. Therefore as taxation system plays an important role in country's development. India has a well-developed tax system. The power to levy taxes and duties is distributed among the three tiers of government. Indian taxation system has gone through many reforms and still it is very far ahead from being an ideal taxation system. Many problems like tax evasion, reliance on indirect taxes, Black money, and existence of parallel economy show that Indian taxation system requires some major reforms in the future ahead to address all this problems. In this research study is based on secondary data. Various figures are obtained from the different websites of government of India. It is seen that there are various number of taxes and indirect taxes for the tax collection authorities in India. Also it is seen that there is major dependence on indirect taxes for tax collection than the direct taxes.

Keywords: *Direct Tax, GST, VAT, CST, CAD, SAD*

Introduction:

The major source of revenue for any nation is the tax, so for economic development of the nation, it is compulsory to have good taxation system. India started its journey tax system in the year 1980. GST would be a major move towards India economy as since independence India has faced some of the issues because of complex indirect tax system, this complexity is assumed to be resolved by present GST structure replacing all state and central indirect taxes in to one simple unique tax. GST is a comprehensive indirect t tax on manufacture, sale and consumption of goods and services at national level. One of the biggest taxation reforms in India is the (GST) all set to integrate state economies and boost overall growth. Currently companies and business pay lot of indirect taxes such as VAT, Service tax, sales tax, entertainment tax, octroi and luxury tax. There would be only on tax, that too at the national level, monitored by the central government. Under this system the consumer pays the final tax but an efficient input tax credit system ensures that there is no falling to taxes. The concept behind this tax was invested by a French tax official in the 1950s. France is the first country in the world which has implemented GST in 1954. Todays, more than 160 nations including the European Union and Asian countries such as Srilanka, Singapore and China practice this form of taxation. In Indian the taxes are



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classified into two types' direct taxes and indirect taxes. Direct taxes are those which are paid directly by the individual or organization to the imposing authority. They are levied on income and profits. Indirect taxes are those which are not paid directly by the individual or organization to the imposing authority. They are levied on goods and services and not on income and profit.

Direct Taxes

1. Corporate tax
2. Taxes on Income
3. Estate duty
4. Interest Tax
5. Wealth tax
6. Gift tax
7. Land Revenue
8. Agricultural tax
9. Hotel Receipts tax
10. Expenditure tax
11. Others

Indirect Tax

1. Customs
2. Union excise duties
3. Service tax
4. State Excise duty
5. Stamp and Registration fees
6. General sales tax
7. Taxes on vehicle
8. Entertainment tax
9. Taxes on goods and passengers
10. Taxes and duties on electricity
11. Taxes on purchase of sugarcane
12. Others

Significance of the study:

The development of any country's economy depends directly on the country's taxation system. A taxation system which facilitates easy of doing business and having no chance for tax evasion brings prosperity to a country's. On the hand taxation structure which has provisions for tax evasion and the one which does not facilitate ease of doing business slows down the growth of country's economy. Therefore as taxation system plays an important role in country's development. There is always need for study of the taxation system to make the taxation system more simple that earlier.

Statement of the Problem:

Indian taxation system has gone through many reforms and still it is very far ahead being an ideal taxation system. Many problems like tax evasion, Reliance on indirect taxes, Black money, Existence of parallel economy show that Indian taxation system requires some major reforms in the future ahead to address all this problems.



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Literature Review:

Songara, M. (2019) concluded that the implementation of GST would cover way fro a simple and understandable tax system and would also help in avoiding any evasion taking place at any level. Thus, lot being said and down, an appropriate implementation would lead to actually understand whether “GST” is a boon or curse. All sectors in India manufacturing, service, telecom, automobile etc. will bear the impact of GST. While comparing challenges with its advantages, it is clearly visible that its advantages are more compared to challenges; GST will give Indian economy a strong and smart tax system for economic development. But for gaining those benefits, country will need to build strong mechanism.**Kaur, A. (2018)** noted that the end we can say clearly with no doubt that it is the biggest ever change in tax system of India. There is a fall in prices of Auto Commercial vehicle, two wheeler, Small cars, midsized cars and SUV, essential items, Footwear, Building Material etc. and education, healthcare are going to be exempted from GST but on the other hand price of some other goods and service increased after the GST like Hotel room rental, Restaurants & fine dining and Branded Clothes. There was threat of inflation before GST rolled out. It can be concluded that GST has been going to be an historical record for its full fledge implementation and hopefully this biggest historical reform will result in ease of doing to business in India.**Dani, S. (2006)**pointed that the proposed GST regime is a half – hearted attempt to rationalize indirect tax system. More than 150 countries have implemented GST. The government of India should study the GST regime set up by various countries and also their fallouts before implementing it. At the same time, the government should make an attempt to insulate the vast poor population of India against the likely inflation due to implementation of GST. No doubt GST will simplify existing indirect tax system and will help to remove inefficiencies created by the existing current heterogeneous taxation system only if there is a clear consensus over issues of edge limit, revenue rate and inclusion of petroleum products, electricity, liquor and real estate. Until the accord is reached the government should resist from implementing such system. **Kumat, H. (2014)** found that the overview of Indian tax system and challenges ahead. He thinks that there should be a coordinated consumption tax system. He also states that improving the productivity of Indian tax system continuous to be a major challenges in India.**Rao, G.M. (2005)** noted that his research paper on tax system reforms in India: achievement and challenges ahead focuses on the union and state level reforms. He state that the reforms are just the beginning and considerable distance in reforming that tax system is yet to be covered.

Objectives of the study:

- To study the Taxation System of India
- To identify the amount of revenue which is collected from different types of taxes
- To examined the benefits of India tax system.
- To understand the impact of GST on service sector.

Research Methodology:

The study attempt at descriptive analysis based on the secondary data sourced from Articles Research papers, newspapers, governmental and non-governmental reports, magazines etc. Available secondary data was extensively used for the research study.

Share of Direct Tax and Indirect Tax to total tax revenue from 2007-08 to 2019-20

Financial Year	Direct Taxes	Indirect Taxes	Total Taxes	Direct Tax %	Indirect tax %
2007-08	314330	279031	593361	52.97	47.03
2008-09	333818	269433	603251	55.34	44.66



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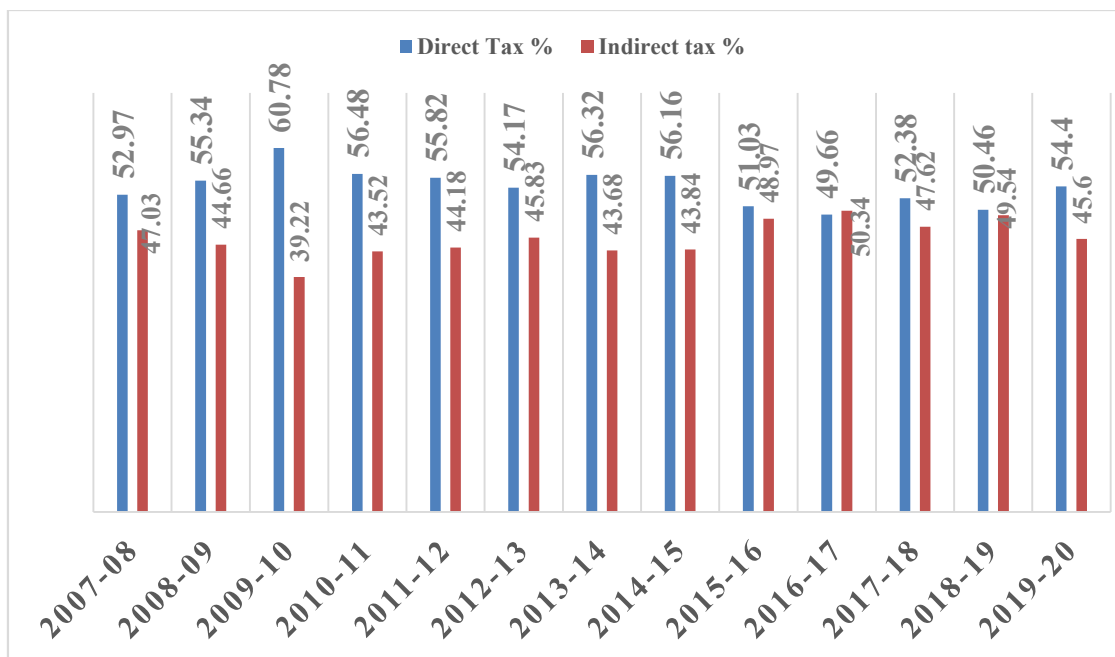
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2009-10	378063	243939	622002	60.78	39.22
2010-11	445995	343716	789711	56.48	43.52
2011-12	493987	390953	884940	55.82	44.18
2012-13	558989	472915	1031904	54.17	45.83
2013-14	638596	495347	1133943	56.32	43.68
2014-15	695792	543215	1239007	56.16	43.84
2015-16	741945	711885	1453830	51.03	48.97
2016-17	849818	861515	1711333	49.66	50.34
2017-18	1002741	911466	1914207	52.38	47.62
2018-19	1136575	1116000	2252575	50.46	49.54
2019-20	1335000	1119000	2454000	54.40	45.60

Source: CBDT

The table shows the share of direct tax & indirect tax revenue to total tax revenue of India in last 13 years. Above table depicts that both the taxes shows increasing trend & contributing more towards combined tax revenue of country. But collection of indirect tax shows decreasing trend in last three years due to introduction of new tax regime i.e., Goods & Service Tax. On the other hand, it is observed that share of direct tax in total tax revenue has been increased as government strived to enlarge taxpayers base in last few years & focused towards making tax compliance as simpler as possible for the taxpayers as a result no. of people filing IT Return has been increased.



Benefits of GST to the Indian Economy:

- Removal of bundled indirect taxes such as VAT, CST, Service Tax, CAD, SAD and Excise.
- Less tax compliance and a simplified tax policy compared to current tax system.
- Removal of cascading effect of taxes i.e. removes tax on tax.



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- Reduction of manufacturing costs due to lower burden of taxes on the manufacturing sector. Hence prices of consumer goods will be likely to come down.
- Lower the burden on the common man i.e. public will have to shed less money to buy the same products that were costly earlier.
- Increased demand and consumption of goods
- Increased demand will lead to increase supply. Hence, this will ultimately lead to rise in the production of goods.
- Control of black money circulation as the system followed by traders and shopkeepers will be put to a mandatory check.
- Boost to the Indian economy in the long run.

Positive growth of Economy:

The introduction of the Goods and Services Tax will be a very noteworthy step in the field of indirect tax reforms in India. By merging a large number of central and state taxes into a single tax, GST is expected to significantly ease double taxation and make taxation overall easy for the industries. For the end customer, the most beneficial will be in terms of reduction in the overall tax burden on goods and services. Industries of GST will also make Indian products competitive in the domestic and international markets. Once implemented, the proposed taxation system holds great promise in terms of sustaining growth for the Indian Economy.

Impact of GST on Service Sector:

GST will impact the overall taxation system of the Indian economy. It will improve the country's GDP ratio and also will control inflation to a certain extent. However, the reform will mainly be advantageous to the manufacturing industry but will make some things challenging for the service sector industry. There has been a fall in the cost of production in the domestic market after the introduction of GST, which is a positive influence to increase the competitiveness towards the international market. GST is expected to raise the GDP growth from 1% to 2% but these figures can only be analyzed after successful implementation. GST is also different in the way it is levied at the final point of consumption and not at the manufacturing stage.

At present, separate tax rates are applied to goods and services. Some countries have faced a mixed response in growth like New Zealand saw a higher GDP as compared to countries like China, Thailand, Australia and Canada. The GST rate is implemented in various slabs like, 5%, 12%, 18% and 28%, which will automatically provide great tax increments to the government and the manufacturing sector will face immense growth with reduction in tax rate. There is definitely something good for everyone. Various unorganized sector which enjoy the cost advantage equal to tax rate will be brought under GST. This will make various sectors like Hardware, Paint and Electronics etc. under the tax slab. Impact of GST on Various Sectors as follows: Real Estate, Effect on Transportation, Construction Material, FMCG Goods and Cement Industry etc.

Conclusion:

The implementation of GST would pave way for a simple and understandable tax system and would also help in avoiding any evasion taking place at any level. Thus, lot being said and done, an appropriate implementation would lead to actually understand whether GST is a boon or curse. All sections in India – Manufacturing, service, telecom, automobile etc. will bear the impact of GST. While comparing



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challenges with its advantages are more compared to challenges; GST will give Indian economy a strong and smart tax system for economic development. But for gaining those benefits, country will need to build strong mechanism.

Suggestions:

Government should focus more on structural reforms than policy reforms. GST should be implemented soon to reduce the number of indirect taxes and facilities ease of doing business in India. There should be effective implementation of Anti-Tax evasion bill. Innovation tax system like banking transaction tax system by Artikranti pratisthan.

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