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Prospects, challenges and implications of CGST, SGST and IGST in Kerala with reference to India

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Abstract
India's Implementation of the Goods and Services Tax (GST) represented a large-scale reform to and integration of India's existing indirect tax structures (CGST, SGST, IGST) into a single unified indirect taxation framework. The aim of this study is to provide an analysis of GST's opportunities, challenges and implications for Kerala, within the greater context of India. This study was designed using a mixed-method approach, consisting of both a descriptive and exploratory research method and employed only "secondary data collected from government reports, publications by the GST Council and other scholarly literature published to date". The findings indicate that while the GST has improved upon tax harmonisation, compliance and administrative transparency; the anticipated increase in revenue for both the State of Kerala and the Indian Government remains muted due to continuing issues with settling IGST transactions, complexity associated with compliance as well as the continued existence of Centre-State fiscal asymmetries in India.

Keywords: GST, CGST, SGST, IGST, Kerala, India

Introduction
The Goods and Services Tax (GST) represented a substantial reform in India's indirect tax system, amalgamating many central and state levies into a unified structure of CGST, SGST, and IGST [1]. The Goods and Services Tax (GST) is a destination-based consumption tax designed to eliminate tax cascading, improve compliance through digitization, establish a unified national market, and institutionalize cooperative federalism by sharing taxation powers between the Centre and the States [2].

The consumption-based and services-based economy of Kerala puts the state in a unique position within the GST, with the taxation of destinations supposed to theoretically benefit by increasing the amount of revenue accumulated and the effectiveness of its work [3]. Nevertheless, the mixed results of practice regarding its adoption and relatively high compliance, the state performance with respect to revenue has not been as good as expected [4]. In this regard, this study evaluates the opportunities, issues, and the implication of CGST, SGST and IGST in Kerala in relation to India, revenue patterns, compliance, administrative issues and Centre-State fiscal relations, specifically IGST settlement problems [5].

The study aim is to evaluate and assess CGST, SGST and IGST in Kerala, in India and jumping off from the study of Revenue performance and Compliance Efficiency and Centre-State Relationships under the CGST/SGST/IGST arrangement in India, particularly with respect to IGST settlement problems and the outcomes of Cooperative Federalism on States in India.

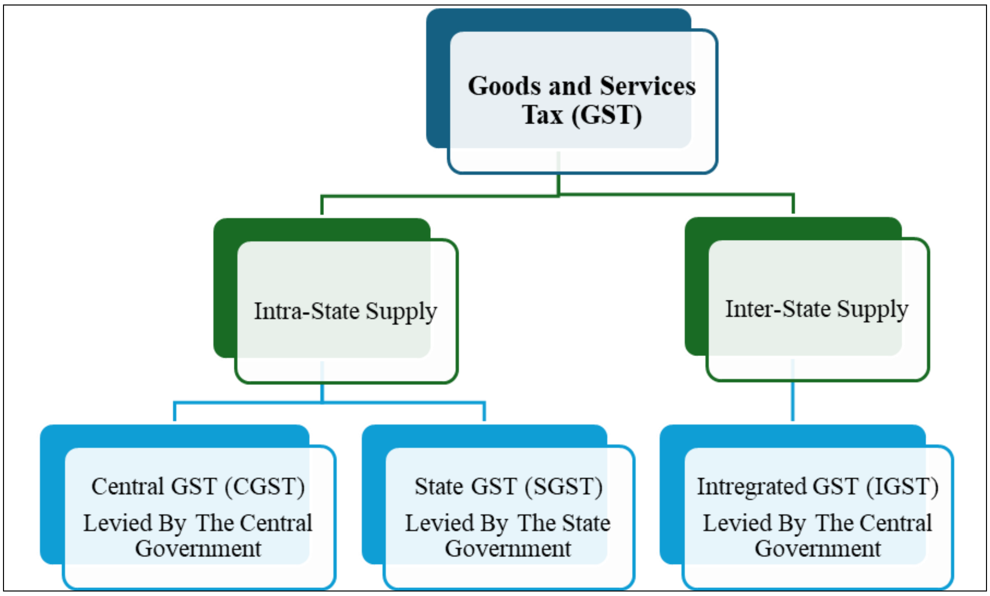
Concept and Structure of Goods and Services Tax (GST)
Tax is a Latin word that means to estimate, and it is a mandatory payment to the government under the legislative power without regard to its type, or nomenclature [6]. The "Goods and Services Tax (GST) is an inclusive, all-purpose indirect tax", which is imposed at every level of the production and distribution chain with an option of tax set-offs being paid at earlier stages [7]. Basically, a final consumption tax, GST applies to the supply of goods and services at each point of sale or supply of services and this means that the suppliers of the goods and services can receive input tax credit on the tax paid on the inputs and this removes the cascading effect of taxes and this increases efficiency [8].

The Goods and Services Tax (GST) system, like the Value Added Tax (VAT) system allows the set-off of taxes paid at the earlier stages against the tax paid at the point of sale, thus cutting on the tax cascading. It has three elements of CGST, SGST and IGST that have equal rates and similar rules throughout India. GST is imposed on majority of goods and services except those listed as being free of it, and is charged at both the state and federal levels. The use of the "input tax credit (ITC)" system provides the possibility to obtain CGST credit against CGST credit and SGST credit against SGST credit or IGST credit and to ensure the fiscal balance in the unified tax system [9].

CGST, SGST, IGST and Cooperative Federalism
Central GST (CGST) is charged in accordance with the CGST Act on intra-state supply of goods and services on the other hand, State GST (SGST) is imposed by individual State Governments. Section 9 of CGST Act, 2017 and Section 9 of the respective SGST Acts contain the constitutional power to impose CGST and SGST, and the aggregate rate should not exceed 20 per cent as suggested by GST Council. The input tax credit subject to SGST can only be set against slog taxes. Integrated GST (IGST) is imposed under the IGST Act on inter-state supplies, imports, and exports of goods and services instead of the previous inter-state taxes, which allows free flow of tax credits across states [10].

The GST model can be explained as an instrument of cooperative federalism, where both the Centre and the States contribute to the imposition and distribution of CGST, SGST and IGST in such a way that the autonomy of state revenues is impacted by the uniformity of national taxes [11].

The GST Council also promotes cooperative federalism in that the council makes decisions on tax rates, exemptions and policy reforms that rely on consensus to ensure there is fiscal coordination and that there is accountability and responsiveness. It also maintains the federal nature of India [12].



Source: https://supremoamicus.org/wp-content/uploads/2019/11/A21vol14.pdf

Fig 1: Overview of The GST Levy

GST Framework in Kerala

Kerala operates under the single uniformed Goods and Services Tax (GST) implemented in India in 2017 [21] as a consumption tax based on destinations to replace various indirect taxes. The state levies SGST on intra-state supplies and CGST by the Centre with IGST levying inter-state transactions, the revenue to which is supposed to accrue to the consuming state. Even though this dual framework encourages cooperative federalism using the GST Council, even high-consumption state Kerala has been facing revenue losses because of IGST settlement inefficiencies [13].

This destination-based design of GST together with a seamless input tax credit (ITC) structure was likely to positively impact the service-based and high per capita consumption economy of Kerala through the cascading of taxation and revenue neutrality. Majority of the goods and services are taxed at normal rate slabs of 5, 12, 18 and 28 per cent, whereas some items like alcohol and petroleum are not subject to GST [3]. Nevertheless, the suppliers reporting anomalies, lack of tracking B2C e-commerce transactions, rate rationalization among others have compromised on revenue realization.

As a result, the GST revenues in Kerala are lower than the pre-GST VAT level and the estimated loss in revenues is over 1,242 crores in case of IGST opportunities and non-filers, which is also accompanied by relying on increased tax rates [5].

Table 1: Selected GST Revenue Indicators of Kerala

Indicator	Kerala (₹ crore)
Expected GST Revenue	47,984.4
Actual GST Revenue	30,472.8
Revenue Shortfall	17,511.6
Revenue Shortfall (%)	36.49

Source: Calculated from data obtained from the GST Portal,

The state has tried to manage these issues by pursuing real-time IGST visibility, settlement mechanism reforms and selective rate adjustments to favor local industries but warned of further reduction of the rates that can lead to weakening of the fiscal strength. In general, the experience of Kerala highlights that federal equity and compliance as well as data transparency continue to be problematic, and the GST Council should continue to intervene to find the balance between consumer and state interests [13].

Literature Review

Kanjiravila, T. B. (2016) [14] analyzed the framework, characteristics, and anticipated challenges of the proposed GST, while also attempting to predict its potential effect on sales tax revenue in Kerala. The primary objective of the new tax policy in India was to prevent the double taxation of identical commodities and services. The implementation of this "destination-based consumption tax" spurred Indian industry and fostered comprehensive economic development and progress. From 2004-05 to 2014-15, under the VAT regime, Kerala's non-VAT and VAT revenue had a declining growth rate in the following years. Low VAT collections adversely affected the economy. The Goods and Services Tax was the sole method of augmenting Kerala's tax revenue.

Dash, S. K., (2021) [3] aimed at understanding why there is a difference in the amount of GST revenue collected by states. GST was expected to improve both state and Centre revenue, through harmonisation, reduction of cascading effect of taxation, and better tax compliance. In this regard, almost four years after the introduction of GST, this analysis was used on a sample of 18 states, where the data that was used is the one between 2017-18 and 2020-21. Both descriptive analyses were used in the study to establish trends in GST collection across states and panel data analysis to determine the factor that caused interstate differences in GST revenue collection. The study analysis showed that there is a large difference in inter-state revenue collection of GSTs, with high growth being recorded in the low-income-earning states.

Mukherjee, S. (2023) [15] assessment of revenue impact of GST on the state finances in India was conducted further than simply comparing the amount of revenue produced by GST to that produced by State GST receipts only. GST made it equally important to assess the performance of the tax bases that were not included in the GST since it involved the incorporation of different taxes. Besides, fiscal consequences of deficit in federal taxing do certainly affect sub-national finances by reduction in tax devolution in a federal system. It was crucial to preserve the sources of revenue to state governments as a good Public Finance Management (PFM); therefore, it was significant to evaluate the state finances fully prior to and at the time of implementation of GST. The goal of this study was to address the gap in already existing literature and check the income of 18 leading states.

Ananda, D. (2024) [16] focused on the role of the Goods and Services Tax (GST) in the fiscal federalism in India with particular attention paid to the changing financial relationship between the central and state government. Earlier to the introduction of the GST, the states enjoyed more powers in the generation of revenue through the indirect taxation like the "Value Added Tax" (VAT). In 2017 [21], GST was introduced, and by doing so, a large number of state and federal levies were combined, leading to a redistribution of powers through the centralization of indirect taxes. This study examined how this move affected the financial independence of the states, the performance of the GST Council, and the difficulties the states encountered in the generation of revenue.

Mehta, C. E. (2024) [17] examined the notion, framework, and significance of GST, as well as the potential, issues, and outcomes related to its usage. In the report, the reform was seen to contribute to market integration, improved tax compliance through technology, and trade efficiency. It included the problems experienced such as technical failures, rate complexities, and the problems of transition among small businesses. Despite the fact that GST had offered a great benefit, including enlarging the tax base, fiscal clearness, and making the tax rate rational, its long-term effectiveness depended on continuous adjustment of the policies, stakeholder engagement, as well as fiscal openness. GST did not just mark the beginning of a change in the system of taxation but also the transformation of its structure with far-reaching implications on the economic development and international competitiveness of India.

NAIR, M. B., (2024) [18] explored the tax policy of India regarding Centre-state financial interactions. It has expounded on the political and economic reasons that led to the Centre-state disputes concerning IGST. The study has explored the revenue distribution change between the Centre and states following the starter of GST by considering the example of Kerala. The review used secondary data on revenue collection by the state and national governments and parliament discussion on the topic. Kerala was a consumer-based state. IGST Act allowed the state to distribute IGST. In addition to that, it was the first state to restructure its department of uniform taxation based on destinations. The state achieved significant reduction in revenue following the introduction of GST. The state was also entitled to reimbursement in the GST Act of 2016.

Mathew, S., (2025) [19] examined various long-term challenges, among others, such as issues related to revenue performance, tasking tax money between the Union and the states, settlement of IGST, compliance, and data concerns. The introduction of the Goods and Services Tax (GST) in India was considered as one of the most significant tax changes in the recent history. Despite the fact that the GST had been successful in harmonizing a structured form of indirect taxation and harmonization of a unified market, there were still some major issues that were not addressed. As it is apparent, these among others had had an impact on revenue collection and the overall efficiency of the GST model and had impacted the fiscal stability of the governments that had surrendered their autonomy to the creation of the new system.

Saigal, A. (2025) [13] investigated how the IGST allocation mechanism impacts the state of Kerala in terms of fiscal status. This study used a combination of the quantitative data provided by government reports and qualitative information about the tax officials and policy analysts to compare and assess the patterns in the distribution of the IGST revenue, the structural barriers in the present system and the impacts that are experienced as a result of this on the fiscal well-being of Kerala. The key results showed inconsistency in the schedule of settlement, difficulty in the cross-utilization of credits, and consumption-based allocation system that did not favor certain states.

Research Gaps

Although there is great literature on GST, there are still apparent gaps in research. The majority of the studies examine the revenue and fiscal performance on an aggregate or comparative basis, without considering the functions of CGST, SGST and IGST at the state level, especially in consumer states, such as Kerala [1, 3]. The theoretical studies of fiscal federalism do not provide much new information about the effective Centre-State revenue strains in the context of the GST [16, 18]. The initial Kerala-based study was based on the pre-GST projections, and the studies that took place after the implementation were under researched [14]. Even though unresolved issues like the delays in settling IGST and compliance challenges are admitted, they have not been adequately analyzed in terms of fiscal implications to Kerala [19, 17].

Research Methodology

The term Research Methodology refers to a 'systematic' way of collecting, analyzing, and interpreting data in order to achieve the goals of the study. Study used a mixed-methods approach as well as a "descriptive explorative" study design to investigate the prospects, challenges, and implications of CGST, SGST, and IGST in Kerala based on the 'context' of India. The study area is Kerala and it used only secondary sources of data obtained from various publications (including those from the Indian Government, GST Council reports, Budget Documents, RBI Reports, and Academic Publications) to conduct the study. Data was analyzed and tabulated using MS Excel and documented and presented using MS Word.

Results

Obj. 1: To examine the prospects of CGST, SGST, and IGST implementation in Kerala in terms of revenue generation, tax compliance, and economic efficiency.

H1: There is a significant positive relationship between the implementation of CGST, SGST, and IGST and the improvement in revenue generation, tax compliance, and economic efficiency in Kerala.

Since 2017, the introduction of CGST, SGST and IGST in Kerala has had a mixed effect both in terms of revenue collection and efficiency. The increase in revenue with the GST was also anticipated due to an increase of the tax base along with the IGST contributions made by the high consumption in Kerala, but these benefits have been held back by delays in allocations, mismatching of invoices and underreporting of supplies across states [20]. Meanwhile, GST Network (GSTN) has facilitated real-time tracking, compliance monitoring, and minimized leakages, but the problem of non-filers and the administrative inefficiency remains to reduce the collections in the service-intensive economy of Kerala [14].

Table 2: Trend of CGST, SGST and IGST Gross Revenue Collection in India (₹ crore)

Financial Year	CGST	SGST	IGST
2017–18	1,18,857.1	1,71,781.7	3,87,354.4
2018–19	2,02,433.7	2,78,805.9	5,98,736.8
2019–20	2,27,443.0	3,09,231.5	5,86,698.7
2020–21	2,09,916.0	2,72,827.8	5,65,719.4
2021–22	2,69,137.2	3,44,215.8	7,62,270.5
2022–23	3,23,923.1	4,10,251.2	9,45,220.5
2023–24	3,75,710.4	4,71,195.0	10,26,789.9

Source: Compiled from GST revenue collection data reported in IGST Settlement and Compensation Cess under GST: Addressing the State Fiscal Stress, based on data from the GST Portal

Table 1 shows a substantial increase in CGST, SGST and IGST revenue collections during the post-GST period. CGST revenue increased from ₹1,18,857.1 crore in 2017–18 to ₹3,75,710.4 crore in 2023–24, while SGST increased from ₹1,71,781.7 crore to ₹4,71,195.0 crore. IGST recorded the highest increase, rising from ₹3,87,354.4 crore to ₹10,26,789.9 crore during the same period. The data indicate an overall expansion in GST revenue collection, although the decline observed during 2020 [15] –21 reflects the disruption during the period.

H1 is partly supported with empirical evidence because SGST collections and the overall tax buoyancy have been positive in particular periods, which indicates that compliance and digitization have increased efficiency [12]. However, the continued presence of IGST settlement imbalances with Kerala being allocated less although its imports are high waters down the overall effect on revenue and economic efficiency. These limitations indicate that although GST has enabled a better compliance and operational efficiency, the revenue-enhancing prospects of Kerala are moderate as opposed to strong, and that the state should undertake reforms to enhance the transparency of IGST and the accuracy of settlement [21].

Obj. 2: To analyze the challenges faced by taxpayers, businesses, and tax administrators in Kerala under the CGST, SGST, and IGST framework.

H2: The CGST, SGST, and IGST framework significantly contributes to operational, compliance-related, and administrative challenges for taxpayers, businesses, and tax authorities in Kerala.

The CGST, SGST and IGST system have brought significant operational and compliance costs to the businesses in Kerala, mostly because tax rules are frequently changed, there are often interpretational ambiguities and complexities involved in procedures [22]. There are challenges in registration, constant upgrades on billing software and complicated mandatory to file returns, which increase the cost of compliance and reliance on professional taxation service. These issues especially impact the economy in Kerala, which is service based and consumption based, making it more vulnerable to punishment and financial pressure [23].

Tax revenue officials in Kerala have long struggled with unstable IGST settlements such as invoice discrepancies, improper GSTIN reporting and cross-utilization of IGST credits, which undermine real inflows of revenue to the state. Although the consumption is high, AIGST assessment is centrally adjusted, which reduces fiscal resources and provision of public services in Kerala [12]. These problems reveal the fragility of the GST design, as inter-state supply issues, problems of non-filers and technological limitations are still evident to hinder smooth implementation, and the need to change policy and administration are necessary to share revenues fairly and support effective governance [24].

Table 3: Summary Table

Stakeholder	Type of Challenge	Nature of Challenge
Taxpayers & Small Businesses	Compliance-related	Frequent rule changes, ambiguous provisions, complex registration and return filing, high reconciliation burden.
Medium & Large Businesses	Operational & Administrative	Adaptation of billing software, complex invoicing requirements, dependence on accountants and consultants, increased administrative burden
Service Sector Firms	Sector-specific	Greater exposure to penalties due to classification disputes, high compliance pressure in a service-oriented and consumption-heavy economy
Tax Administrators (State Level)	Administrative	IGST allocation inefficiencies, invoice mismatches, incorrect GSTIN reporting and lack of real-time transparency in inter-state transactions
State Government (Kerala)	Fiscal	Revenue shortfalls due to internal IGST adjustments by the Centre despite high consumption, affecting public service financing

Source: Author’s Own Compilation

Obj. 3: To suggest strategies and policy recommendations for improving the effectiveness of CGST, SGST, and IGST implementation in Kerala in alignment with national GST goals.

H3: Effective policy interventions and strategic improvements significantly enhance the overall performance and governance of CGST, SGST, and IGST implementation in Kerala.

Policy interventions along with strategic improvements play a significant role in improving the overall work and governance of CGST, SGST and IGST implementation in Kerala. The main strategies involve the determination of real time reconciliation systems using integrated IT platform between the state and central GST portal to eliminate delays in settlement of IGST as well as enhancing transparency in apportionment processes. Besides, capacity-building projects, improving monitoring of inter-state transactions through e-way bill tracking and establishment of a Tax Planning Research Unit would improve the efficiency and effectiveness of its administration, consistent with national GST objectives of revenue neutrality [25].

Additional suggestions include the establishment of a standing IGST Review Committee by the GST Council balanced in terms of state representation to help oversee settlement fairness along with Kerala demanding real time display of IGST flows to help address concerns such as cross utilization of credits at the disadvantage of consumption-intensive states. This, together with the centralized auto-checking on large transactions coupled with equity correction on the under-allocation would enhance the intergovernmental coordination, decreasing fiscal strain, and having Kerala GST collections as a source of its social expenditure without jeopardizing national homogeneity [12].

Discussion

The study confirms the body of literature that GST, despite being a major structural adjustment in a bid to enhance efficiency in revenues and cooperative federalism, has had disproportionate effects in different states. Although destination-based taxation and digitization were seen as fruitful to consumption-oriented states such as Kerala [1, 2]. practice reveals consistent revenue underperformance despite the enhanced compliance and administrative clarity [3, 5]. this way the theoretical benefits of GST have been fulfilled half-way in practice.

Moreover, the results are consistent with the study showing that compliance is complex and an administrative waste of business time and energy, especially regarding the IGST settlement and allocation [17, 24]. Stagnation, discrepancies and non-transparency in IGST flows still limit the fiscal ability of Kerala despite high consumption, which supports the argument of poorer state autonomy in the GST regime [18, 13] Altogether, there is a general indication in the literature and results that unresolved federal and administrative issues restrict the fiscal sustainability of GST to Kerala.

Conclusion

This study has established that the introduction of the CGST, SGST and IGST has been able to offer a lot of benefits in terms of harmonisation of taxation, compliance, transparency and administrative efficiency in the Indian indirect taxation system. Nonetheless, Kerala, being a consumption state and a service state, has not reaped the anticipated benefits of destination-based taxation. Ongoing problems like IGST settlement inefficiencies, complexities in compliance, technological limitations and Centre-State fiscal imbalances still limit revenue performance and fiscal independence. As a result, though GST strengthens the concept of cooperative federalism, its effectiveness in Kerala is subject to the increase in IGST transparency and fair revenue-sharing schemes and better coordination between the central and local governments to make the fiscal system sustainable on a long-term basis.

Limitations, Implications, and Future Research Directions

The current study has a weakness in that it solely uses the secondary data which might not represent the perception of taxpayers or internal administrative practices. Furthermore, the use of Kerala alone limits generalization of the findings to other states that are not in the same economic framework. Irrespective of these constraints, a key policy implication of the study is to enhance IGST transparency, effective settlement arrangements and balanced Centre-State coordination to enhance fiscal sustainability in GST. It also emphasizes the applicability of administrative capacity building and data integration in good governance of taxes. Further studies can include use of primary data, comparative studies in consumer and producer states, and study sector-specific effects and post compensation GST performance as a way of evaluating long-term effects more holistically.

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