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Impact on GST on Food Delivery Services

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Abstract

GST has started in India by passing a long way. Most of the countries now in the world are under this system. Again, there was a need for a new one-country tax system to free India from many taxes and rate system. GST will greatly help overcome economic confusion caused by the complex tax structure and help in the development of general national markets. They need to pay the entire tax liability in cash and will not get input tax credit. It's not affects the customers as the online food delivery services are you doing the job of the restaurants which had the system of collecting tax and giving to the government where is now it is being done by the online food delivery platforms on behalf of the restaurants where those platforms collect tax and pass it over to the government. The aim of the research is to find the impact of GST in food delivery services and also how it affects the food delivery services. The research method followed here is empirical research. It deals with both primary and secondary sources of data and various secondary sources are collected from books, journals, articles. A total of 219 samples have been taken, of which is taken through a random sampling method The method of collecting responses is through an online survey method by getting people's opinion and answers to the questionnaires . The sampling frame taken by the researcher and the independent variables which are used in the survey are age, education, occupation. The dependent variables are given for the analysis. The statistical tool used here is graphical representation (cluster graph) and SPSS frequency table

Keyword

GST, India, Background, Goods, Services, Tax, VAT, Input tax credit (ITC),

INTRODUCTION

Goods & Service Tax (GST) in India has been started from the year 2017 on 1 July, It is a type of Indirect Tax, as of now there is the only indirect tax in India is GST on all kind of goods and services except petrol/diesel, Alcoholic drinks and Electricity. Petrol and Diesel are still under the previous Tax regime i.e. under Excise and VAT. Earlier there were many kind of indirect taxes in India like Excise Duty, Custom

Duty, Central Sales Tax (which had converted to Value Added Tax), Service Tax etc, but in the year 2017 all these taxes has been abolished and the only indirect tax remains in the country is Goods and Service Tax. Most of the countries are being implementing GST in their economies, it includes most of the European Countries and developed countries. GST helps in the uniformity of prices of all goods and service in the all parts of the country, so customer can avail almost same price of goods in different states of the county.

A new era has been started in the indirect taxation system of our country. It's a tax system which has converted entire country in integrated market. "One Tax One Nation" is the motto of this indirect tax system. GST is a destination and consumption based indirect tax which is imposed over the supply of goods and services directly from the manufacturer to the consumer. Thus the final consumer will bear only the GST charged by the last dealer in the supply chain, with set-off benefits at all the previous stages. GST was first discussed on 2003 after the suggestions of Kelkar task force under the chairmanship of Vijay Kelkar. A proposal to introduce national level GST by April 2010 was made on the budget speech of year 2006- 07. After several efforts and discussion an 122 nd constitutional amendment bill for GST was brought into parliament, following which 101st Constitutional (Amendment) Act 2016 was enacted and passed from Lok Sabha (House of the people) on 3 august 2016 and on 8th august 2016 from Rajya Sabha (Council of States).

Complex compliances make GST more difficult to share. The information technology glitches take more time than the anticipated time to resolve any problem. A new GST return filing form is being crafted to help and make the process much less complex for businesses and even the customer also. Undoubtedly, GST has scrapped a multiplicity of taxes and cess but it also has introduced a new levy in the form of compensation cess on luxury and sin goods. This will later be expanded to cover automobiles.

According to the GST Council, the food delivery apps will be made liable to pay 5 percent tax on restaurant services provided by them with effect from January 1, 2022. Services provided by cloud kitchens or central kitchens will also come under the ambit of restaurant service and attract 5 percent GST. Online food delivery platforms such as Swiggy and Zomato will have to pay five per cent goods and services tax starting Saturday (January 1) as the changes to GST rules will come into effect. These changes are based on the decision taken at the 45th GST council meeting on September 17, 2021, to crack down on restaurants that don't pay taxes.

GST in New Zealand was the first to come into light in 1986 at a rate of 10%. However, the rates are changed twice in the year 1989 with 12.5% and 15% in 2010 to generate higher revenue while removing distortions in the tax structure. The Canada GST system, it was a multi-level VAT in 1991 on the supplies of goods and services purchased in the country. The GST includes almost all the products in it excluding certain essentials like groceries, residential rent, and medical service. Indonesia imports are usually subject to VAT and GST, but most of the exports are exempted from the list of it. The tax rate in Indonesia is 10% if the services are supplied outside the parameters of Indonesia, in some cases, the certain item is taxed at 20% with a cap of 35%. The Aim of the research is to fine the impact of the gst in online food delivery services.

Objective

- To know about the GST on Food delivery services
- To study on laws relating to GST
- To examine the theoretical relationship between GST and Food delivery services
- To investigate the impact of GST on Food delivery services
- To analysis GST and its effects relating to Food delivery services

Literature Review

Abda, S., (2017) dissected the effect of GST on Restaurants and nourishment administration business in India , the target of the examination was to discover the experiences in execution and to feature the unfavorable impacts of cafés and

nourishment industry. The investigation presumes that incessant change in charge rates and backward tax collection strategy disheartens the new contestants in the café business. **(Abda et al 2017)**. **Kawle ,S, P. and Aher, L.,Y.,(2017)** conveyed a contextual analysis on GST in the administration area with extraordinary reference to Hotel industry. The goal of the investigation was to examine an outcomes of GST on Chidambaramvials extravagance resort . The investigation finishes up at a positive note that it's a straightforward and uniform assessment the nation over which could decrease tax avoidance and make sends out increasingly serious, could carry more income to the exchequer. **(Kawle s.p. et al 2017)** **Nishitha Guptha, (2017)** analyzed issues of GST on lodging industry in Mysore area, the investigation objective was to inspect the discernments towards GST among buyers based on populace extent and the examination dependent on test study. The examination finds and reasons that the age bunch till 30 yrs in the area were not having clear comprehension on the framework than the above age gatherings. Not many of the clients have the issue in installment of extravagance charge. The execution of GST had diminished the installment of different charges at each phase of business movement and perceived as one assessment. **(nishitha et al 2017)**. **Nath, B., (2017)** dissected the impacts of GST on inn industry. The examination portrays the upsides and downsides of the GST in the inn business and it infers that organizations which centers around nourishment and refreshments could be the greatest recipients with in the neighborliness sector(budget inns profited), the inns with the levy scope of 18-28% hit gravely. **(Nath et al 2017)**. **Mujalde, S. and Vani, A., (2017)** read important tax assessment framework for café industry contrasting VAT and GST and investigating the effect on buyer and eatery proprietors. The examination presumes that GST is important framework for both eatery proprietors and customers, improving the fundamental portion of buyer by decreasing the taxation rate. It will straightforwardly affect on the productivity of entrepreneur as decreased expense draw in more clients and will expand the market development of café industry additionally the GDP of Indian Economy. **(Mujalde et al 2017)** **Yadav, S. S. and Shankar, R., (2018)** considered the effect of GST on Hotels in Kerala, the examination objective was to take a gander at the assessments of hoteliers and dissect the issues looked by the hoteliers and to search out the ascent in consistence cost of GST. The investigation dependent on testing infers that presentation of GST rates in inns met with obstruction from the hoteliers. In any case, after the update in charge rates larger part of hoteliers communicated confidence inside the framework. Though greater part of them have brought about extra expense on the move towards new arrangement of tax assessment it has been effective. **(Yadav 2018)**. **Lourdunathan F and Xavier P., (2016)** this paper gives a rundown of effect of GST on different parts of eateries and lodging organizations in Anand and Nadiad area. The examination received example study utilizing factors like deals, benefit and purchasing by the eateries and so forth. The examination presumes that GST influences positive on offers of inns and cafés and on the obtaining by lodgings and eateries it influences positive to unbiased and just if there should be an occurrence of eatery the benefits stay consistent. **(lourdunathan et al 2016)**. **Dani, S., (2016)** The new government in India is encouraging towards execution of GST and it will be advantageous to both the central government, state government and as well to the consumers. **(Dani 2016)** **Shefalidani, (2016)** Consumer's tax burden can approximately reduce to 25th to 30 minutes once GST is introduced. After introduction of GST concept, Indian manufactured product would become more and more competitive within the domestic and international markets. This taxation system would instantly encourage economic process **(shefalidani et al 2016)**. **G. Garg, (2014)** Online food delivery services are provided at a commission of around 20 percent (including 18% GST). Restaurants can no longer claim ITC on the 18 percent GST against input services from these delivery platforms. There is immense pressure from restaurants on online food delivery services to cut margins.**(garg et al 2014)** **Pinki et al., (2014)** The total number of registered restaurants on food delivery platforms stands at 100,000. About 70% of the orders on these platforms are through digital payments. This is a great facilitator for the government's digital payment campaign. A reduced GST will go a long

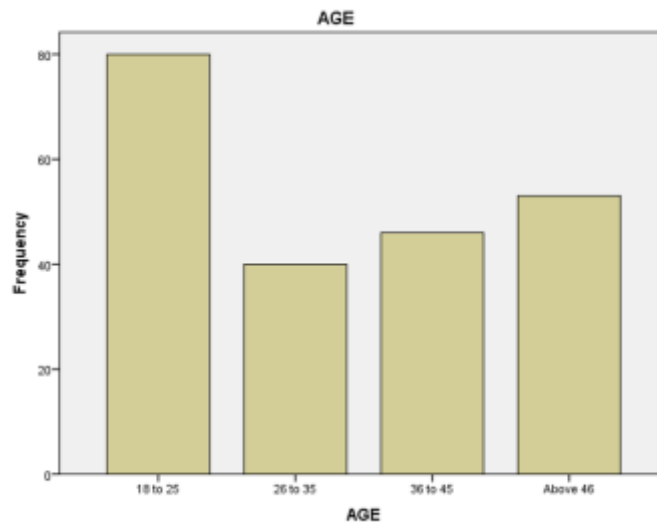
way in further promoting the digital campaign. (pinky et al 2014). Rashid et al., (2014) Scalability will be most impacted. Growth plans via new franchise outlets for marquee restaurants will be less feasible. In comparison to the five percent GST on food bills, the GST on royalty and franchise fees is 18 percent. This could clearly chain the Rs 200-billion restaurant chain sector which is currently growing at 22 percent annually. (Rashid et al 2014) N. Kumar, (2014) The system in place was confusing and led to tax evasion. The Department found huge differences between the taxable value reported by Food Delivery platforms in the TCS returns filed and the taxable value of supplies reported by restaurants in the returns. Restaurants would not deposit the tax collected by the food delivery platforms with the government Henceforth, the food delivery companies will collect tax from customers and directly deposit it with the government on behalf of the restaurants. (kumar et al 2014) Saravanan Venkadasalam, (2014) For food delivery platforms, this will also add more burden of compliance towards collecting and depositing taxes on behalf of the restaurants and maintaining additional records. (saravanan et al 2014) Shaik et al ,(2015) Zomato and Swiggy, have also reached out to the government and sought clarification around the recent decision to treat them on a par with restaurants under the GST framework. The companies seek clarity around how the GST would be levied and whether this could lead to "tax cascading" or problems in claiming input tax credits. (shaik 2015) Sehrawat & Dhanda, (2015) Also, after this new rule, there will be an additional compliance burden on most restaurants, as they will have to maintain two separate accounts — one for their regular business done and the second for the business done through Zomato or Swiggy. Tax experts have observed that the way the GST framework works, some of the smaller restaurants may see their costs increasing going ahead. (sehrawat et al 2015). Khurana & Sharma, (2016) said there were divided on whether the tax will lead to an increase on total outgo for consumers ordering food through the apps, even as details on how the tax will be collected are yet to be issued by the government. (khurana et al 2016) Munde & chavan , (2016) By making food delivery e- commerce operator liable to tax for the restaurant services, all restaurants including cloud kitchens supplying food through these apps would get taxed, making the food supply that much costlier, (Munde et al 2016). Kumar, R., (2016) Where the restaurant is not a small restaurant and has more than Rs 20 lakh turnover, no impact to customer. where it is a small one, we have to watch what the notification and the scheme prescribes. If food aggregator has to pay tax here, then there could an increased 5% cost (kumar 2016). Khurana, A. And Sharma, A., (2018) pointed to the compliance burden increase on like Swiggy and Zomato, who would need to raise their own invoices and deposit GST to government even if the actual restaurant supplier is not liable to pay GST due to its turnover being below threshold limit. (Khurana et al 2018).

METHODOLOGY

The research method followed here is empirical research. It deals with both primary and secondary sources of data and various secondary sources are collected from books, journals, articles. A total of 219 samples have been taken, of which is taken through a random sampling method The method of collecting responses is through an online survey method by getting people's opinion and answers to the questionnaires . The sampling frame taken by the researcher and the independent variables which are used in the survey are age , education , occupation . The dependent variables are how far the 5% GST implementation and ongoing food delivery services faced a significant impact on their supply chain system , GST implementation on food delivery services will ultimately hit the price even for the cloud kitchen will create problems in the sector , since implementation of 5% VAT on food delivery services the online food delivery services has seen the decline in the market , How far the respondents think the difficulty for food delivery services to imply with the new tax of 5% GST and how will GST implementation on food delivery platforms impact the food delivery operation . The statistical tool used here is graphical representation (cluster graph) and SPSS frequency table

Analysis

Graph - 1



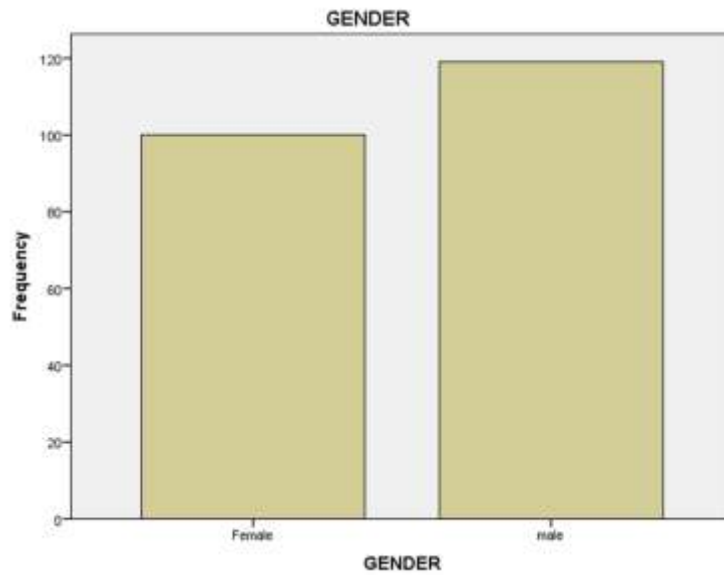
Legend: The Simple graph which shows frequency and the count of the respondents for independent variable age

TABLE - 1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18 to 25	80	36.5	36.5	36.5
	26 to 35	40	18.3	18.3	54.8
	36 to 45	46	21.0	21.0	75.8
	Above 46	53	24.2	24.2	100.0
	Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for independent variable age

GRAPH - 2



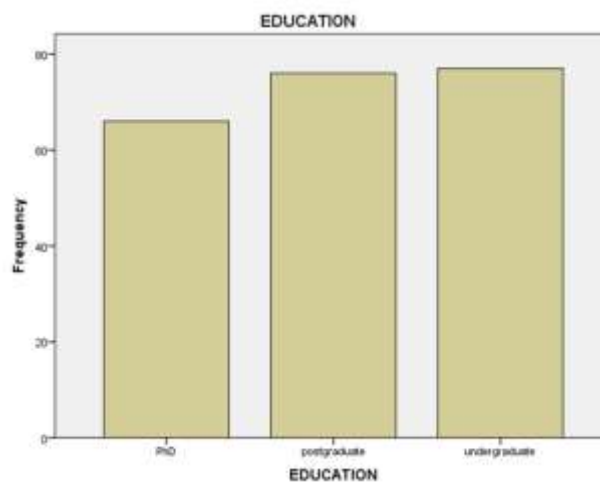
Legend: The Simple graph which shows frequency and the count of the respondents for independent variable gender

TABLE - 2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	100	45.7	45.7	45.7
	male	119	54.3	54.3	100.0
	Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for independent variable gender

GRAPH - 3



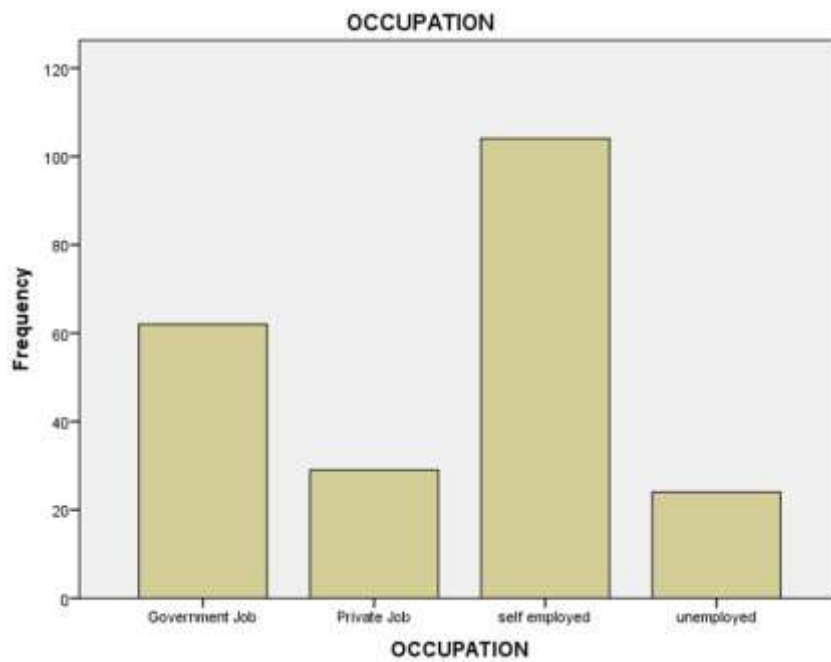
Legend: The Simple graph which shows frequency and the count of the respondents for independent variable education

TABLE - 3

		EDUCATION			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PhD	66	30.1	30.1	30.1
	postgraduate	76	34.7	34.7	64.8
	undergraduate	77	35.2	35.2	100.0
	Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for independent variable education

GRAPH - 4



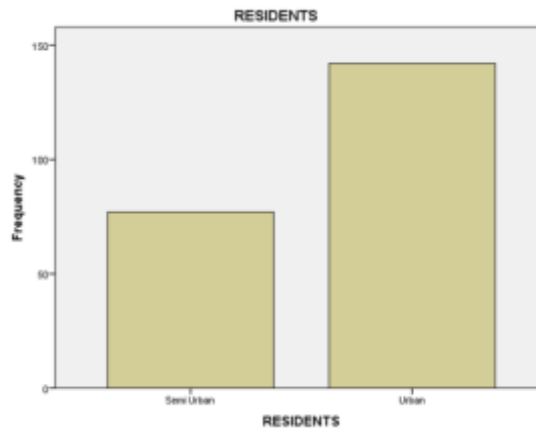
Legend: The Simple graph which shows frequency and the count of the respondents for independent variable occupation

TABLE - 4

		OCCUPATION			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Government Job	62	28.3	28.3	28.3
	Private Job	29	13.2	13.2	41.6
	self employed	104	47.5	47.5	89.0
	unemployed	24	11.0	11.0	100.0
	Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for independent variable occupation

GRAPH - 5



Legend: The Simple graph which shows frequency and the count of the respondents for independent variable residents

TABLE - 5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Semi Urban	77	35.2	35.2	35.2
Urban	142	64.8	64.8	100.0
Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for independent variable residents

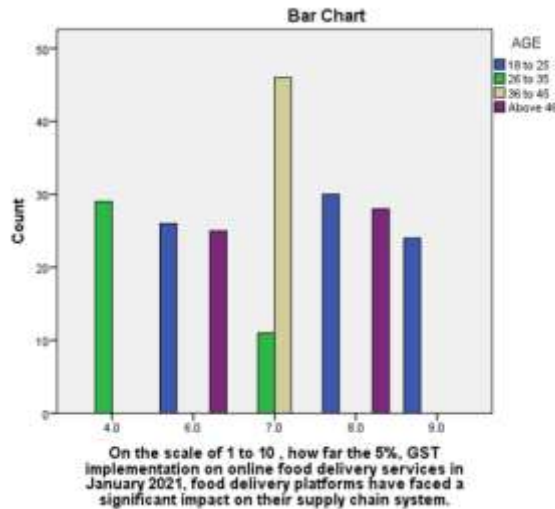
TABLE - 6

On the scale of 1 to 10 , how far the 5%, GST implementation on online food delivery services in January 2021, food delivery platforms have faced a significant impact on their supply chain system.

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 4.0	29	13.2	13.2	13.2
6.0	51	23.3	23.3	36.5
7.0	57	26.0	26.0	62.6
8.0	58	26.5	26.5	89.0
9.0	24	11.0	11.0	100.0
Total	219	100.0	100.0	

Legend : The frequency table which shows frequency and the percentage of the respondents for dependent variable " How far the 5% GST implementation on online food delivery services in January 2021 , food delivery platform have faced a significant impact on their supply chain system"

GRAPH - 6



Legend: The Cluster graph which compares the age of the respondents and the dependent variable "How far the 5% GST implementation on online food delivery services in January 2021 , food delivery platform have faced a significant impact on their supply chain system "

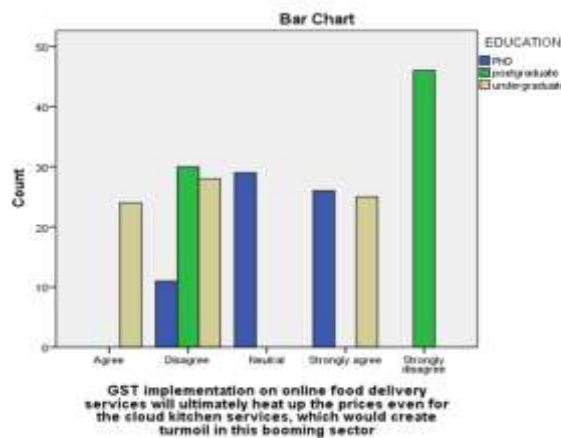
TABLE - 7

GST implementation on online food delivery services will ultimately heat up the prices even for the cloud kitchen services, which would create turmoil in this booming sector

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Agree	24	11.0	11.0	11.0
Disagree	69	31.5	31.5	42.5
Neutral	29	13.2	13.2	55.7
Strongly agree	51	23.3	23.3	79.0
Strongly disagree	46	21.0	21.0	100.0
Total	219	100.0	100.0	

Legend : The frequency table which shows frequency and the percentage of the respondents for dependent variable " GST implementation on online delivery services will ultimately heat up the price even for the cloud kitchen service, which would createbturmoil in this booming sector"

GRAPH - 7



Legend : The Cluster graph which compares the education of the respondents and the dependent variable " GST implementation on online delivery services will ultimately heat up the price even for the cloud kitchen service, which would createbturmoil in this booming sector "

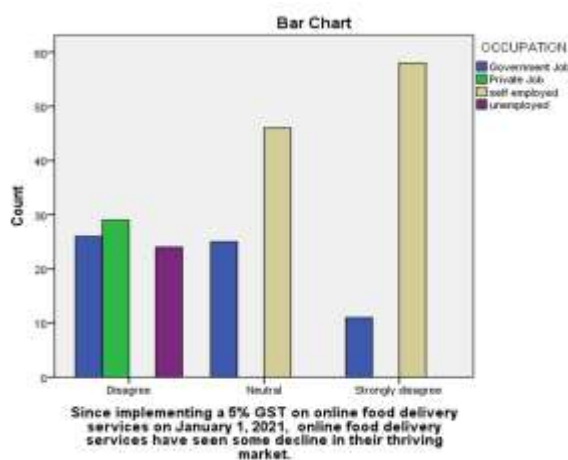
TABLE - 8

Since implementing a 5% GST on online food delivery services on January 1, 2021,
 online food delivery services have seen some decline in their thriving market.

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Disagree	79	36.1	36.1	36.1
Neutral	71	32.4	32.4	68.5
Strongly disagree	69	31.5	31.5	100.0
Total	219	100.0	100.0	

Legend : The frequency table which shows frequency and the percentage of the respondents for dependent variable " Since implementation of 5% GST on online food delivery services on January 1 2021 online food delivery services have seen some decline in their thriving market"

GRAPH - 8



Legend : The Cluster graph which compares the occupation of the respondents and the dependent variable " Since implementation of 5% GST on online food delivery services on January 1 2021 online food delivery services have seen some decline in their thriving market "

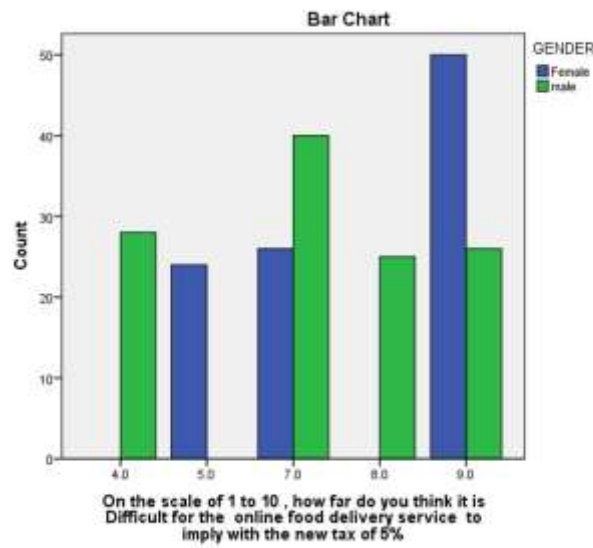
TABLE - 9

On the scale of 1 to 10 , how far do you think it is Difficult for the online
 food delivery service to imply with the new tax of 5%

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 4.0	28	12.8	12.8	12.8
5.0	24	11.0	11.0	23.7
7.0	66	30.1	30.1	53.9
8.0	25	11.4	11.4	65.3
9.0	76	34.7	34.7	100.0
Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for dependent variable How far do you think is difficult for the online food delivery to imply with the new tax of 5%"

GRAPH - 9



Legend: The Cluster graph which compares the gender of the respondents and the dependent variable "How far do you think is difficult for the online food delivery to imply with the new tax of 5% "

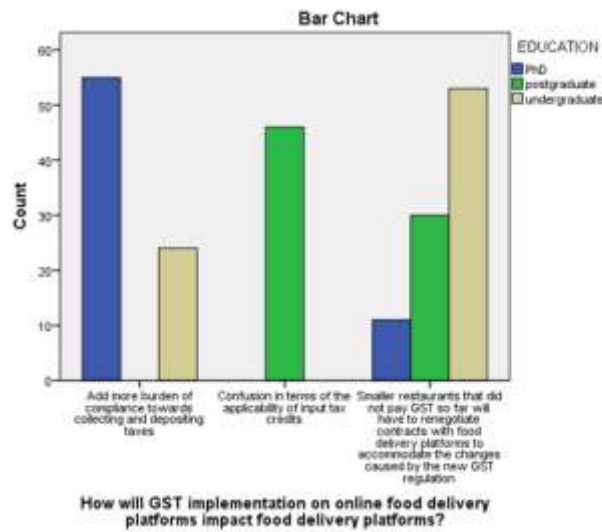
TABLE - 10

How will GST implementation on online food delivery platforms impact food delivery platforms?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Add more burden of compliance towards collecting and depositing taxes	79	36.1	36.1	36.1
Confusion in terms of the applicability of input tax credits	46	21.0	21.0	57.1
Smaller restaurants that did not pay GST so far will have to renegotiate contracts with food delivery platforms to accommodate the changes caused by the new GST regulation	94	42.9	42.9	100.0
Total	219	100.0	100.0	

Legend: The frequency table which shows frequency and the percentage of the respondents for dependent variable "How will GST implementation on online food delivery platform impacts food delivery platforms"

GRAPH - 10



Legend: The Cluster graph which compares the education of the respondents and the dependent variable "How will GST implementation on online food delivery platform impacts food delivery platforms"

RESULT

From graph 1 we came to know that the respondents between the age of 18 to 25 are the highest which bears the percentage of 36.5. From graph 2 we came to know that male gender how responded higher than the female gender who was 54.3 percentage of response. From graph three we came to know that the under graduate respondents are Bhaiya who has 35.2 percentage from graph 4 we came to know that the self employed respondents have responded more who has the percentage of 47.5. From graph 5 he came to know that the respondents from urban residents had hired who has the percentage of 64.8. From graph six for the question how far the GST implementation in food delivery services has impact on supply chain system majority of the respondents have said that yes this has impacted the online food delivery services which has an impact on supply chain system. From the graph seven for the question online food delivery services will ultimately heat of the prices which includes cloud kitchen where the respondents strongly disagreed and disagreed for the dependent variable. From graph eight we came to know that The online food delivery services does not show any decline in the air market as people or even now they are buying food from online food delivery services due to their busy life. From graph nine we came to know that it is the most difficult for the online food delivery services to imply with the new tax system which is the collection of tax from five percentage on behalf of restaurants. From Grafton we came to know that GST implementation on food delivery services platform impacted the food delivery platform For small restaurants that did not pay GST so far will have to regenerate the contracts with the food delivery platform to accommodate with the changes which is being caused by the new GST regulations.

DISCUSSION

From graph six and table 6 we incurred that the GST implementation on food delivery services where the food delivery platform have faced a significant impact in the supply chain system as they have a plan for how to collect the tax from and to submit it to the government so they have to change their entire system which also affects their supply chains structure. From graph seven and table 7 we came to know that the GST implementation on food delivery services will not ultimately he Patta rise of normal restaurants and cloud kitchens services As the food delivery services are doing the job of a student and does not collect the tax from the customer which may lead to increase in

food prices. From graph eight and table 8 we came to know that since the implementation of GST or food delivery services the online services does not seen some decline in markets as people in their busy life does not have time to go to restaurants and they prefer buying food online. Graph nine and table 9 we came to know that the difficulty on online services to imply with a new tax of five percentage because they have to now have a separate accounts book and also a new system to collect tax and to give it to the government on behalf of restaurants so this is one of the additional burden for the online food delivery services. From Grafton and table 10 we came to know that GST implementation on online food delivery platforms impact food delivery platforms for the following smaller restaurants that did not pay GST so far should have to renegotiate contracts with food delivery platform to accommodate the changes which is the cost of the new GST regulations.

LIMITATION

The scope and depth of the study was limited by the time factor. Owing to the short time within which the study was to be completed, it was not possible to follow up and collect the responses. Also the sample size was small. This may explain the non-significant statistical tests. There are also limitations of measurements, which is common to all surveys. Beliefs and feelings that are used in attitudes may change over time and also respondents may give biased or dishonest answers. Responses are collected only from the Respondents of the State of Tamil nadu only, which may reflect only the view of the particular state.

CONCLUSION AND SUGGESTION

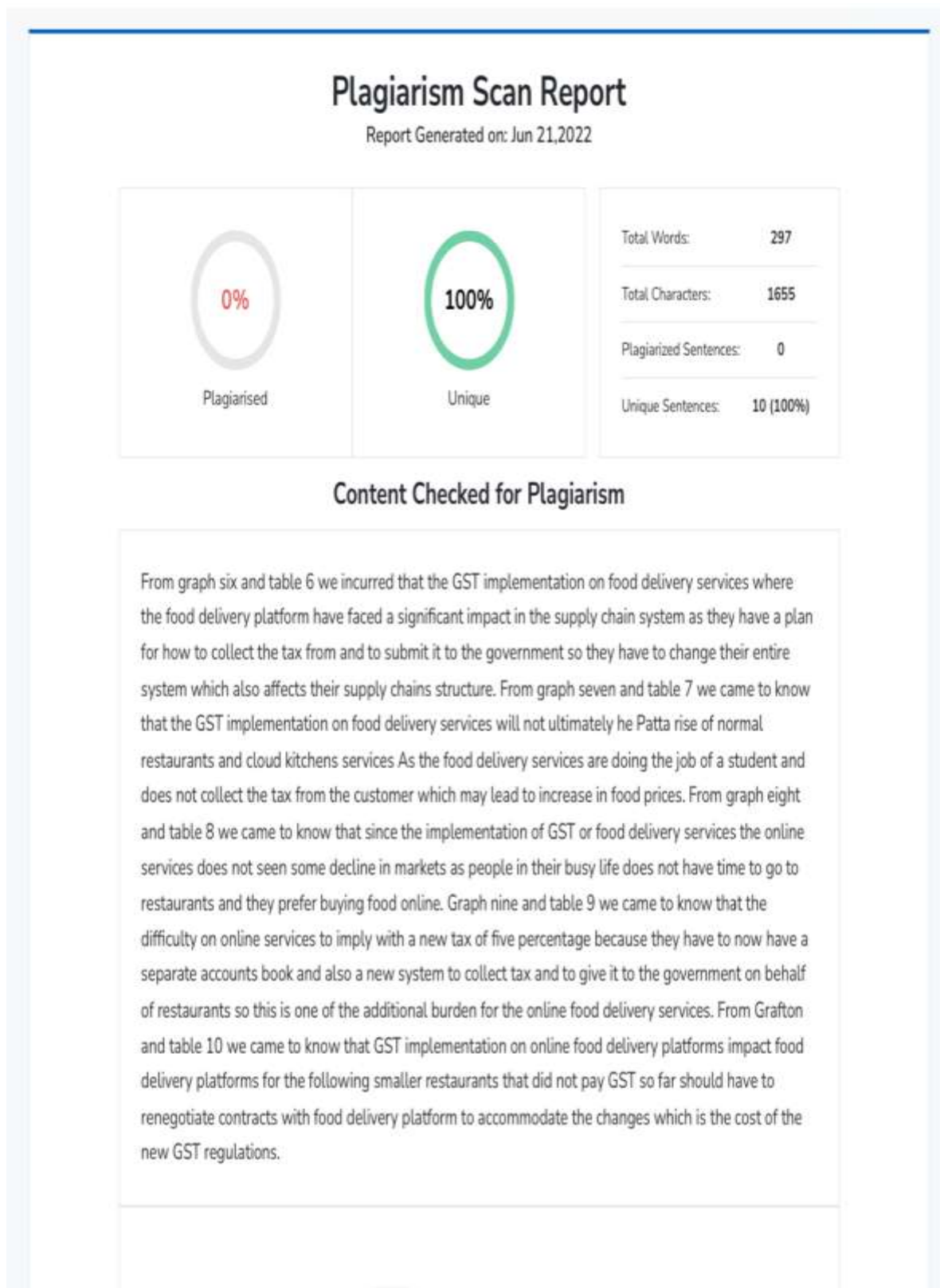
Change is definitely never easy. The government is trying to smoothen the road to GST. It is important to take a leaf from global economies that have implemented GST (like France was the first country to implement GST in 1954) and who overcame the teething troubles to experience the advantage of having a unified tax system and easy input credits. GST will make taxation easy for industries. Customer will also be benefited as the overall tax burden on goods and services are reduced. The government must make GST a landmark tax reform rather than a tax regime laden with fears and apprehensions. Food aggregators like Swiggy and Zomato will have to collect and deposit tax at 5 per cent rate starting today, a move which will widen the tax base as food vendors who are currently outside the GST threshold will become liable to GST when provided through these online platforms. E-commerce operators (ECOs) engaged in food delivery will be required to pay Goods and Services Tax (GST) not just for supply from registered but also unregistered restaurants. Also, they will not get input tax credit (ITC).

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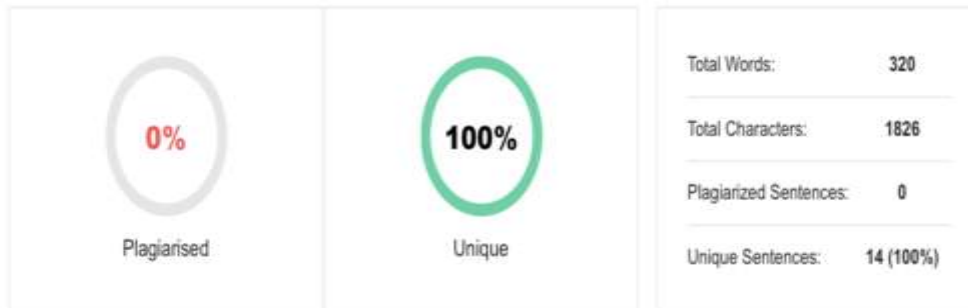
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PLAGIARISM REPORT



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From graph 1 we came to know that the respondents between the age of 18 to 25 are the highest which bears the percentage of 36.5. From graph 2 we came to know that male gender how responded higher than the female gender who was 54.3 percentage of response. From graph three we came to know that the under graduate respondents are Bhaiya who has 35.2 percentage from graph 4 we came to know that the self employed respondents have responded more who has the percentage of 47.5. From graph 5 he came to know that the respondents from urban residents had hired who has the percentage of 64.8. From graph six for the question how far the GST implementation in food delivery services has impact on supply chain system majority of the respondents have said that yes this has impacted the online food delivery services which has an impact on supply chain system. From the graph seven for the question online food delivery services will ultimately heat of the prices which includes cloud kitchen where the respondents strongly disagreed and disagreed for the dependent variable. From graph eight we came to know that The online food delivery services does not show any decline in the air market as people or even now they are buying food from online food delivery services due to their busy life. From graph nine we came to know that it is the most difficult for the online food delivery services to imply with the new tax system which is the collection of tax from five percentage on behalf of restaurants. From Grafton we came to know that GST implementation on food delivery services platform impacted the food delivery platform For small restaurants that did not pay GST so far will have to re-generate the contracts with the food delivery platform to accommodate with the changes which is being caused by the new GST regulations.

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GST has started in India by passing a long back, ultimate of the countries now in the world are under this system. Again, there was a need for a new one- country duty system to free India from multitudinous impositions and rate system. GST will greatly help overcome profitable confusion caused by the hard duty structure and help in the development of general public requests. They need to pay the entire tax liability in cash and will not get input duty credit. It's not affects the guests as the online food delivery services are you doing the job of the capps which had the system of collecting duty and giving to the government where is now it's being done by the online food delivery platforms on behalf of the capps where those platforms collect duty and pass it over to the government. The end of the reserach is to find the impact of GST in food delivery services and also how it affects the food delivery services. The disquisition system followed also's empirical disquisition. It deals with both primary and secondary sources of data and various secondary sources are collected from books, journals, papers. A total of 219 samples have been taken, of which is taken through a random sampling method system The system of collecting responses is through an online and offline by getting people's opinion and answers to the questionnaires. The sample frame taken by the researcher and the independent variables which are used in the research are age, education, occupation. The dependent variables are given for the analysis. The statistical tool used also's graphical representation| cluster graph) and SPSS frquency table