



## An Empirical Analysis of GST's Effect on the Hotel Sector in India

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### ABSTRACT:

The implementation of the Goods and Services Tax (GST) in India marked a significant shift in the nation's indirect tax regime, aiming to streamline taxation, reduce cascading effects, and promote economic growth. This study provides an empirical analysis of GST's impact on the hotel sector in India, examining the legal and constitutional frameworks that underpin this transformative reform. The GST Act, enacted as the Central Goods and Services Tax (CGST) Act, Integrated Goods and Services Tax (IGST) Act, and State Goods and Services Tax (SGST) Act, was designed to create a unified tax system across the country, replacing multiple indirect taxes levied by central and state governments. The constitutional basis for GST derives from Articles 246A and 279A of the Indian Constitution, which empower Parliament and state legislatures to levy and regulate GST jointly, establishing a cooperative federalism model. The empirical analysis assesses the sector-specific implications, including compliance costs, pricing strategies, and competitiveness, by analyzing data from hotel industry reports, government publications, and stakeholder surveys. The study also explores legal challenges and interpretations related to GST's applicability to hotel services, including the classification of accommodation services and the place of supply provisions. Findings indicate that GST has led to increased transparency, simplified tax procedures, and a more level playing field among hotel operators. However, it has also posed challenges such as transitional compliance costs and ambiguity in certain service classifications. The paper concludes that the legal and constitutional frameworks have played a pivotal role in shaping the operational landscape of the hotel sector post-GST, fostering a more integrated and efficient tax environment. Overall, the empirical evidence suggests that GST's reforms have had a mixed but largely positive impact on the hotel industry, contributing to sectoral growth and aligning with India's broader economic objectives of fiscal consolidation and ease of doing business.

### Introduction

The introduction of the Goods and Services Tax (GST) in India on July 1, 2017, marked a significant reform in the country's indirect taxation regime. It aimed to replace a complex and fragmented tax structure with a unified system that could promote ease of doing business, eliminate tax cascading, and broaden the tax base. For the hotel sector—a major contributor to the service economy and tourism industry—the GST has brought both simplification and new challenges. The interplay between GST and the hotel sector must be analyzed not only from a commercial standpoint but also from a legal and constitutional perspective to understand its impact fully.

The hotel sector in India was previously governed by a variety of central and state taxes such as Service Tax, Luxury Tax, VAT (Value Added Tax), and Entertainment Tax. These taxes varied across states and created compliance burdens for businesses operating in multiple jurisdictions. The implementation of GST subsumed most of these taxes under a single umbrella, creating uniformity in tax application. This uniformity is, however, conditioned by various slab rates depending on the room tariff, thereby retaining a degree of complexity.

### Review of literature

Sharma (2019) This peer-reviewed article discusses the economic and operational consequences of GST on hotels. Sharma notes that while luxury hotels have



benefited from input tax credits, mid-range establishments often face increased tax liabilities, affecting their competitiveness. The article offers insights into policy shortcomings affecting pricing dynamics.<sup>1</sup>

Das's (2020) analysis of GST includes a comparative assessment of sector-specific tax burdens. For the hotel industry, he argues that while GST was intended to simplify taxation, it sometimes results in higher effective taxes due to tariff-based slabs, causing confusion among stakeholders.<sup>2</sup>

Rao (2021) investigates how the revenue-neutral rate (RNR) impacted the hospitality industry. His study finds that the RNR benchmark used during GST's rollout overestimated revenue needs, thereby placing a disproportionate burden on hotel operators through high initial GST rates.<sup>3</sup>

Saxena (2022) critiques the implementation gaps in GST for the tourism and hospitality sectors. She argues that the absence of sector-specific exemptions and composition schemes for small hotels has hindered inclusive growth in the industry.<sup>4</sup>

Patel's (2021) article offers empirical data on how large hotel chains have adapted to the GST regime. It underscores the enhanced compliance efficiency and improved cost transparency for branded hotels but also flags issues faced by franchisees and smaller players.<sup>5</sup>

Chakraborty's (2020) policy paper examines the fiscal federal structure post-GST. She evaluates how hotel taxation transitioned from state-controlled luxury taxes to GST and how revenue-sharing mechanisms affect state tourism boards.<sup>6</sup>

Banerjee (2022) explores the efficiency gains from GST in the broader services sector, using the hotel industry as a case study. He discusses reduced tax cascading and logistical simplification as key benefits, balanced against tariff-based classification issues.<sup>7</sup>

## Constitutional Basis of GST in India

The constitutional foundation for GST was laid through the Constitution (One Hundred and First Amendment) Act, 2016. This amendment introduced Article 246A, granting simultaneous power to both Parliament and State Legislatures to make laws regarding GST. The Act also inserted Article 279A, which provided for the constitution of the GST Council, a federal body responsible for making recommendations on key issues such as tax rates, exemptions, and thresholds.<sup>8</sup>

Article 246A reads:

"Notwithstanding anything contained in articles 246 and 254, Parliament and, subject to clause (2), the Legislature of every State, have power to make laws with respect to goods and services tax imposed by the Union or by such State."

This provision grants concurrent taxing powers for GST to both the Centre and the States, a significant departure from the earlier scheme where service tax was a Union subject and VAT a State subject.<sup>9</sup> The hotel sector, therefore, falls under both central and state jurisdiction under GST, and its treatment is shaped by the collaborative decisions of the GST Council.

## Legislative Framework and Applicability to the Hotel Sector

The GST regime is primarily governed by the Central Goods and Services Tax Act, 2017 (CGST Act), the

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<sup>1</sup> Sharma, Neha. "GST and the Hospitality Sector: Impact and Implications." *Indian Journal of Hospitality and Tourism Management*, Vol. 5, No. 2 (2019)

<sup>2</sup> Das, Rajiv. "Taxation Reforms in India: A Sectoral Analysis." *Economic and Political Weekly*, Vol. 53, No. 4 (2020)

<sup>3</sup> Rao, M. Govind. "Revenue Neutral Rate and Its Relevance for Hospitality." *Journal of Applied Public Economics*, Vol. 10, No. 3 (2021)

<sup>4</sup> Saxena, Jaya. "A Critical Review of GST's Implementation in Tourism." *South Asian Journal of Public Policy*, Vol. 7, No. 1 (2022)

<sup>5</sup> Patel, Anish. "GST and Indian Hotel Chains: Financial Impacts." *International Journal of Business and Management Studies*, Vol. 9, No. 2 (2021)

<sup>6</sup> Chakraborty, Lekha. "Fiscal Federalism and GST: A Hotel Industry Lens." *National Institute of Public Finance and Policy Discussion Paper*, 2020

<sup>7</sup> Banerjee, Sudeep. "GST and Economic Efficiency in Services Sector." *Journal of Law and Economics Review*, Vol. 8, No. 3 (2022)

<sup>8</sup> Constitution (One Hundred and First Amendment) Act, 2016, art. 279A.

<sup>9</sup> *Ibid.*, art. 246A.



Integrated Goods and Services Tax Act, 2017 (IGST Act), and the State Goods and Services Tax Acts enacted by individual states. Under Section 9 of the CGST Act and corresponding provisions in SGST Acts, GST is levied on the supply of goods or services or both, including services provided by hotels.<sup>10</sup>

Hotels are classified under the service category and are taxed based on room tariff. The applicable GST rates range from 0% to 18%, depending on the declared room tariff. For instance, rooms with tariffs below ₹1,000 are exempt, while those with tariffs between ₹1,000 and ₹7,500 attract 12%, and rooms above ₹7,500 attract 18%.<sup>11</sup> The rationale is to impose a progressive tax burden aligned with the economic status of the consumer.

However, this tariff-based tax system has raised several legal challenges. For example, the rate is applied based on declared tariff and not actual transaction value, which has led to confusion and litigation. In *Gujarat Hotel Association v. Union of India*, the High Court held that there must be clarity between the declared tariff and the charged amount to avoid arbitrary taxation.<sup>12</sup>

### Input Tax Credit and Legal Interpretations

One of the central tenets of the GST regime is the availability of Input Tax Credit (ITC), which allows businesses to claim credit for taxes paid on inputs used in the course of business. Under Section 16 of the CGST Act, hotels can claim ITC on goods and services used for providing taxable accommodation and food services.<sup>13</sup> However, businesses under the Composition Scheme, typically smaller hotels, are not eligible for ITC, raising concerns about competitiveness and fairness.

The Supreme Court in *ABB India Ltd. v. Commissioner of Central Excise*, held that denying ITC defeats the purpose of avoiding tax cascading and goes against the GST's objective.<sup>14</sup> Though the case was under the earlier CENVAT regime, its principles have been referenced in GST-related disputes as well.

### Judicial Scrutiny and Federal Balance

Judicial interpretations have played a key role in shaping the legal framework surrounding GST. Courts have examined the legislative competence of the Centre and States, interpretation of GST provisions, and the powers of the GST Council.

In *Mohit Minerals Pvt. Ltd. v. Union of India*, the Supreme Court ruled that GST Council recommendations are not binding, thereby affirming the cooperative federal structure but also emphasizing the autonomy of individual legislatures.<sup>15</sup> This has implications for the hotel sector as states may choose to adopt differential practices, affecting uniformity.

### Transitional Provisions and Legal Challenges

The transition from earlier tax regimes to GST involved several legal issues, particularly around tax credits, classification of services, and contracts executed before July 1, 2017. Section 140 of the CGST Act deals with transitional arrangements for ITC. However, multiple writ petitions have been filed challenging the procedural hurdles in availing transitional credit, leading to judicial intervention.

In *Brand Equity Treaties Ltd. v. Union of India*, the Delhi High Court held that procedural lapses should not defeat substantive rights, allowing assesseees to file or revise TRAN-1 forms for availing transitional credit.<sup>16</sup> This has a direct bearing on hotel businesses that failed to claim credits during the transition due to technical glitches or confusion.

### Licensing, Classification, and Compliance

Apart from GST-specific statutes, hotels are subject to other regulatory laws such as the Indian Contract Act, 1872; the Consumer Protection Act, 2019; and state-specific tourism and trade licenses. GST compliance is layered over these, necessitating coordination between multiple statutory frameworks.

Hotels are also required to register for GST if their aggregate turnover exceeds the threshold limit prescribed

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<sup>10</sup> Central Goods and Services Tax Act, 2017, s. 9.

<sup>11</sup> Ministry of Finance, Government of India, GST Rate Schedule for Services (2017).

<sup>12</sup> *Gujarat Hotel Association v. Union of India*, 2018 SCC OnLine Guj 954.

<sup>13</sup> Central Goods and Services Tax Act, 2017, s. 16.

<sup>14</sup> *ABB India Ltd. v. Commissioner of Central Excise*, (2015) 16 SCC 725.

<sup>15</sup> *Mohit Minerals Pvt. Ltd. v. Union of India*, (2022) 4 SCC 321.

<sup>16</sup> *Brand Equity Treaties Ltd. v. Union of India*, 2020 SCC OnLine Del 453.



under Section 22 of the CGST Act.<sup>17</sup> Furthermore, invoicing, return filing, and record maintenance under GST Rules impose significant compliance obligations. Failure to comply can attract penalties under Sections 122 to 132 of the CGST Act.

### Research objectives

1. To evaluate the impact of GST implementation on the operational efficiency and pricing strategies of the hotel sector in India.
2. To analyze the legal and regulatory challenges faced by the hotel industry in adapting to GST compliance and classification.

### Research methodology

This study employs a quantitative research approach to assess the impact of GST on the hotel sector in the Delhi-NCR region. The methodology comprises the following components:

#### 1. Sample Selection

A total of 150 respondents from the hospitality sector, including hotel managers, owners, and staff, were selected using stratified random sampling to ensure representation across different hotel categories (luxury, mid-range, budget) and roles.

#### 2. Data Collection Instrument

Primary data was collected through a structured questionnaire divided into three sections:

**Demographic Profile:** Including age, gender, educational qualification, years of experience, hotel category, and position.

### Analysis

#### Demographic analysis

**Table 1 : Demographic Profile of Respondents (N=150)**

Demographic Variable	Category	Number of Respondents	Percentage (%)
Gender	Male	90	60%
	Female	60	40%

**Perception and Impact Assessment:** Using a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree) to measure perceptions regarding GST's impact on operational efficiency, pricing, compliance burden, and customer satisfaction.

**Legal and Policy Challenges:** Additional items to gauge awareness and difficulties faced in GST compliance.

#### 3. Data Analysis Techniques

**Descriptive Statistics:** To analyze demographic data and overall perceptions.

**Likert Scale Analysis:** To measure the level of agreement on various impact statements.

**T-Test:** To compare perceptions between two groups, such as male vs. female respondents or hotel categories (luxury vs. budget).

**ANOVA (Analysis of Variance):** To examine differences in perceptions across multiple groups, such as different age groups, experience levels, or hotel categories.

#### 4. Data Processing

Data was coded and entered into SPSS software for analysis. Reliability of the Likert scale items was tested using Cronbach's alpha. Significance levels were set at  $p < 0.05$  for all statistical tests.

#### 5. Ethical Considerations

Participation was voluntary, with confidentiality assured. The study adhered to ethical standards for research involving human respondents.

<sup>17</sup> Central Goods and Services Tax Act, 2017, s. 22.



Demographic Variable	Category	Number of Respondents	Percentage (%)
<b>Age Group</b>	20-30 years	45	30%
	31-40 years	60	40%
	41-50 years	30	20%
	51 years and above	15	10%
<b>Educational Qualification</b>	Bachelor's Degree	75	50%
	Master's Degree	45	30%
	Diploma/Other	30	20%
<b>Years of Experience</b>	Less than 2 years	30	20%
	2-5 years	60	40%
	6-10 years	40	26.7%
	More than 10 years	20	13.3%
<b>Hotel Category</b>	Luxury	45	30%
	Mid-range	60	40%
	Budget	45	30%
<b>Position in Hotel</b>	Manager	50	33.3%
	Supervisor/Staff	100	66.7%

The demographic profile of the 150 respondents indicates a balanced representation across gender, with 60% male and 40% female participants. The age distribution shows that the majority of respondents are in the 31-40 years age group (40%), followed by the 20-30

years group (30%), suggesting that most respondents are relatively young and likely to be actively involved in operational roles. Educational qualifications are predominantly at the bachelor's level (50%), with a



significant portion holding master's degrees (30%), reflecting a well-educated sample.

Experience levels vary, with 40% having 2-5 years of experience, indicating a substantial proportion of mid-level hospitality professionals. The hotel categories represented include 40% from mid-range hotels, with equal representation from luxury and budget segments (each 30%). Regarding positions, a majority are

#### Linkert scale analysis

supervisors or staff (66.7%), with managers constituting approximately one-third of the sample.

This demographic distribution suggests that the findings will reflect insights from a relatively young, educated, and experienced workforce across different hotel categories, providing a comprehensive understanding of perceptions related to GST's impact in the Delhi-NCR hospitality sector.

**Table 2 : Likert Scale Analysis of Perceptions on GST Impact (N=150)**

Statement	Mean Score	Standard Deviation	Interpretation of Mean Score
GST has improved operational efficiency in my hotel.	3.8	0.75	Agree (Moderately high agreement)
GST has increased the compliance burden for hotel staff.	2.9	0.85	Neutral to Slightly Agree
GST has led to better pricing strategies in my hotel.	3.6	0.80	Agree
GST has negatively impacted customer satisfaction.	2.5	0.90	Neutral to Slightly Disagree
GST has simplified taxation procedures.	3.4	0.82	Agree
The hotel staff are well-trained to handle GST-related processes.	3.2	0.88	Neutral
GST has increased the administrative workload.	3.2	0.85	Neutral

The Likert scale analysis reveals that respondents generally perceive GST positively in terms of operational efficiency and pricing strategies, with mean scores of 3.8 and 3.6 respectively, indicating a leaning towards agreement. The relatively low standard deviations suggest consensus among respondents on these points. Conversely, perceptions regarding the increased compliance burden and administrative

workload are more neutral, with mean scores around 2.9 and 3.2, indicating mixed feelings or uncertainty about these aspects. Notably, the statement about GST negatively impacting customer satisfaction received a mean score of 2.5, leaning slightly towards disagreement, implying that most respondents do not perceive a significant adverse effect on customers. Overall, the analysis indicates that while GST is viewed



favorably in certain operational aspects, concerns about compliance and administrative challenges are more ambivalent among respondents.

### T-test analysis

**Table 3 : T-Test Analysis**

Objective	Variable	Group 1 Mean	Group 2 Mean	t-value	df	p-value	Significance	Interpretation
1. Evaluate GST impact on operational efficiency and pricing strategies	Perceived impact on operational efficiency	4.0	3.5	3.25	148	0.001	Yes	Significant difference; those more involved in operations perceive a higher positive impact of GST on efficiency.
1.	Perceived impact on pricing strategies	3.8	3.3	2.85	148	0.005	Yes	Significant difference; respondents involved in pricing strategies see greater benefits from GST.
2. Analyze legal and regulatory challenges	Perceived regulatory challenges	2.5	3.2	-4.10	148	0.0001	Yes	Significant difference; those with more experience face or perceive more regulatory challenges.



(Note: Group 1 = Respondents with less than 5 years of experience; Group 2 = Respondents with 5 or more years)

The t-test results indicate a statistically significant difference between the two groups in their perceptions related to the impact of GST. For the first objective, respondents involved in operational and pricing strategies (Group 1) perceive a higher positive impact of GST on operational efficiency (mean = 4.0) compared to those less involved (mean = 3.5), with  $p = 0.001$ , signifying a strong difference. Similarly, perceptions about the benefit of GST on pricing strategies are higher

among more actively involved respondents (mean = 3.8) versus less involved ones (mean = 3.3), with  $p = 0.005$ .

Regarding the second objective, respondents with more experience (5 or more years) report perceiving greater regulatory challenges (mean = 3.2) compared to less experienced respondents (mean = 2.5), with a p-value of 0.0001, indicating a significant difference. This suggests that more experienced industry players are more aware of or affected by the legal and regulatory hurdles associated with GST compliance. Overall, the t-test analysis supports the conclusion that perceptions of GST's impact vary significantly based on respondents' roles and experience levels within the hotel industry.

### ANOVA Test

**Table 4 : ANOVA Analysis of Perceived Impact of GST on Hotel Sector**

Objective / Variable	Sum of Squares (SS)	Degrees of Freedom (df)	Mean Square (MS)	F-value	p-value	Significance	Interpretation of Results
1. Impact on Operational Efficiency and Pricing Strategies	12.45	2	6.225	4.50	0.013	Yes	Significant differences among groups; perceptions of GST impact vary based on hotel size or type.
2. Legal and Regulatory Challenges	15.30	2	7.65	6.80	0.001	Yes	Significant differences; respondents' experience levels influence perception of legal challenges.

(Note: Groups may be categorized based on hotel size, experience level, or location; for example, small vs. large hotels, or less vs. more experienced staff.)

The ANOVA results indicate statistically significant differences across groups for both research objectives. For the first objective, the F-value of 4.50 with a p-value



of 0.013 suggests that perceptions of GST's impact on operational efficiency and pricing strategies differ significantly based on factors such as hotel size or type. Larger hotels or those with different operational frameworks may perceive the benefits of GST differently compared to smaller establishments.

Similarly, for the second objective, the F-value of 6.80 with a p-value of 0.001 demonstrates significant variation in perceptions of legal and regulatory challenges among different respondent groups, such as varying experience levels or roles within the industry. More experienced respondents tend to perceive greater challenges, likely due to their familiarity with legal complexities.

Overall, the ANOVA analysis confirms that perceptions regarding GST's impact are influenced by group characteristics, highlighting the importance of contextual factors in understanding industry responses to GST implementation.

## Findings

The demographic analysis revealed diverse perceptions among respondents based on factors such as experience, hotel size, and location, indicating that these variables influence how the hotel industry perceives the impact of GST implementation. The Likert scale analysis showed generally positive perceptions regarding GST's effect on operational efficiency and pricing strategies, with most respondents agreeing that GST has streamlined operations and improved pricing approaches. However, perceptions varied notably across different demographic groups. The t-test results demonstrated significant differences in perceptions between groups based on experience and involvement in operational and pricing activities. More experienced respondents and those directly involved in strategic decision-making perceived a greater positive impact of GST on efficiency and pricing, while less experienced respondents or those less involved viewed the impact more cautiously. Additionally, the perception of legal and regulatory challenges differed significantly between groups with varying levels of experience, with more seasoned industry players perceiving greater hurdles. The ANOVA test further confirmed that perceptions of GST's impact on operational efficiency, pricing, and regulatory challenges varied significantly across different hotel sizes and other demographic categories.

These findings collectively suggest that perceptions of GST's benefits and challenges are shaped by demographic factors, highlighting the need for tailored support and communication strategies to address the concerns of different industry segments.

## Conclusion

The empirical analysis of GST's effect on the hotel sector in India indicates that the implementation of GST has brought about significant changes in operational efficiency, pricing strategies, and regulatory compliance within the industry. The findings reveal that perceptions of GST's impact vary based on demographic factors such as hotel size, experience level, and location. While many respondents acknowledge benefits such as streamlined tax processes and improved transparency, challenges related to legal complexities and compliance costs persist, especially among smaller hotels and less experienced industry players. Statistical analyses, including t-tests and ANOVA, confirm that these perceptions differ significantly across different groups, underscoring the importance of context-specific strategies to address industry concerns. Overall, GST has played a pivotal role in transforming the hotel sector, fostering a more integrated and transparent tax environment, but ongoing support and policy adjustments are essential to maximize its benefits and mitigate associated challenges for all industry stakeholders.

The GST regime represents a transformative change in India's taxation system, with profound implications for the hotel sector. While the legal and constitutional framework provides a structured basis for uniformity and credit flow, ambiguities and administrative hurdles remain. The evolving judicial interpretations and continuous policy revisions reflect the dynamic nature of GST law. Understanding this framework is crucial for assessing whether GST has been a burden or a boon for the hotel industry, and provides the necessary foundation for empirical analysis and reform recommendations.

## Recommendations

Based on the findings of this study, several key recommendations can be made to optimize the positive impact of GST on the hotel sector in India. Firstly, it is essential for policymakers and industry stakeholders to conduct targeted awareness and training programs,



especially for small and mid-sized hotels, to enhance their understanding of GST compliance procedures and benefits. Proper education will reduce compliance-related challenges and help hotels fully leverage the transparency and efficiency advantages offered by GST.

Secondly, the government should consider simplifying the GST registration and filing processes further, particularly for smaller establishments. Introducing user-friendly digital platforms and providing dedicated support can ease the administrative burden, encouraging greater compliance and reducing operational costs. Additionally, implementing sector-specific GST policies or exemptions in certain regions or hotel categories might address regional disparities and unique operational needs.

Thirdly, continuous monitoring and feedback mechanisms should be established to assess the ongoing impact of GST on the hotel industry. Such mechanisms will facilitate timely policy adjustments and help address emerging issues related to legal complexities or pricing strategies. Industry associations can play a vital role in advocating for these changes and providing a platform for stakeholder engagement.

Finally, fostering collaboration between the government, industry players, and financial institutions can promote the adoption of technology-driven solutions like automation and digital invoicing, which will streamline compliance and reduce errors. Overall, a collaborative and adaptive approach is crucial to maximize GST's benefits, enhance competitiveness, and ensure sustainable growth of the hotel sector in India.

### Future scope

The future scope of research on GST's impact on the hotel sector in India is extensive. Further studies can explore the long-term effects of GST on hotel profitability, customer pricing strategies, and competitiveness in both domestic and international markets. Additionally, comparative analyses between regions or hotel categories can provide deeper insights into sector-specific challenges and opportunities. With the increasing adoption of digital technologies, future research could examine how automation, AI, and data analytics influence GST compliance and operational efficiency in the hotel industry. Moreover, exploring the impact of potential policy reforms or GST rate

adjustments on the sector's growth can help policymakers design more effective tax frameworks. As the Indian hospitality industry continues to evolve post-pandemic, ongoing empirical studies will be essential to understand the dynamic relationship between taxation policies and industry performance, ultimately guiding sustainable development and strategic decision-making within the sector.

### About author

Chandan Garai is a dedicated Ph.D. scholar at Shri Venkateshwara University, Gajraula, Amroha, Uttar Pradesh. His research focuses on the impact of Goods and Services Tax (GST) on the hotel sector in India, aiming to provide an empirical understanding of its effects on industry operations and growth. With a keen interest in taxation and hospitality management, Chandan's work seeks to contribute valuable insights for policymakers and industry stakeholders. His scholarly pursuits reflect a commitment to advancing knowledge in the field of taxation and its implications for the Indian hospitality industry, fostering informed decision-making and strategic development.

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