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An Analysis of Tax Practitioners' Perspectives and Role in Promoting Compliance with Respect to the Fairness and Complexity of Goods and Services Tax

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Abstract

Goods and Services Tax (GST) was introduced in India on 1 July 2017 to improve the indirect taxation system. GST aims to bring different indirect taxes under one system and make tax administration more transparent. However, taxpayers must follow several rules, maintain proper records, submit returns, and understand changes in tax laws. Tax practitioners help taxpayers understand these requirements and complete their GST-related work.

The present study examines the views of tax practitioners regarding the fairness and complexity of GST and their role in improving GST compliance. The pilot study includes 15 respondents. The reported results show that client reliance on professional advice received a mean score of approximately 4.60, while confidence in interpreting and applying GST law received a mean score of approximately 4.53. The perceived fairness of GST received a mean score of approximately 3.87. The statement that GST complexity creates significant challenges received a mean score of approximately 2.80, while the compliance burden caused by frequent changes received approximately 3.13.

These findings suggest that professional advice and confidence are important aspects of GST compliance. However, the results are preliminary because the pilot sample is small. A main survey of 110 tax practitioners is proposed to examine the research hypotheses more systematically. The study may help identify ways to improve GST procedures, professional training, taxpayer awareness, and communication between tax authorities and taxpayers.

Keywords: GST, tax practitioners, GST compliance, tax fairness, tax complexity, professional advice, tax administration

1. Introduction

Taxation is an important source of income for the government. The government uses tax revenue to provide public services and support economic development. For a tax system to work properly, taxpayers must understand their responsibilities and comply with the applicable rules.

India introduced GST on 1 July 2017. It brought several indirect taxes into a common framework. The system introduced common procedures and digital processes for tax administration.

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Although GST has brought important changes to indirect taxation, taxpayers may face difficulties in understanding legal provisions, filing returns, maintaining records, and responding to changes in rules. These difficulties may increase the time and cost required for compliance.

Tax practitioners play an important role in helping taxpayers meet their GST obligations. They provide professional advice, prepare returns, explain legal provisions, assist with documentation, and help clients avoid mistakes.

Two important factors in this process are the fairness and complexity of GST. When taxpayers consider a tax system fair and transparent, they may have greater confidence in the system. On the other hand, complicated rules and procedures may create difficulties for taxpayers.

The present research therefore focuses on tax practitioners' opinions about GST fairness and complexity and their role in promoting compliance.

2. Statement of the Problem

GST compliance requires taxpayers to understand the applicable law and complete the necessary procedures within the prescribed time. Some taxpayers may not have sufficient knowledge or experience to perform these activities independently.

Tax practitioners help taxpayers understand GST requirements. However, the effectiveness of their work may depend on their professional knowledge, experience, access to updated information, and the clarity of GST rules.

It is also important to understand whether practitioners consider GST fair and whether they believe its complexity creates difficulties for taxpayers.

The present study examines these issues and seeks to identify measures that may improve GST compliance.

3. Review of Literature

3.1 Tax fairness and compliance

The Organisation for Economic Co-operation and Development (OECD, 2019) explains that tax compliance depends on several factors, including trust in government, perceptions of fairness, taxpayer awareness, and the quality of tax administration. This suggests that compliance is not influenced by legal requirements alone.

In the GST context, clear rules, consistent administration, and fair treatment may help taxpayers develop greater confidence in the system.

3.2 Complexity of tax compliance

Tax complexity refers to the difficulties faced by taxpayers in understanding tax laws and completing compliance procedures. Such difficulties may arise from documentation requirements, return filing, interpretation of legal provisions, and frequent changes in rules.

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Muppa Neetha Sai and Sundar V (2025) examined GST practitioners' perceptions of compliance complexity and satisfaction with GST procedures. Their study highlights the importance of documentation, filing deadlines, digital infrastructure, and clear government guidance.

3.3 Role of tax practitioners

Basavanagouda and Panduranga (2022) studied the perspectives and role of GST practitioners in promoting compliance in India. Their research provides a relevant foundation for understanding how practitioners assist taxpayers in dealing with legal and technological requirements.

Tax practitioners can help taxpayers by providing timely advice, checking records, identifying errors, and explaining changes in GST provisions. Their role may therefore extend beyond return filing to include preventive compliance and taxpayer education.

3.4 Research gap

Existing literature discusses tax compliance, fairness, complexity, and the role of professional advisers. However, further research is useful to understand how these factors are related from the perspective of tax practitioners.

The present study examines these issues through an initial pilot survey and proposes a larger survey for further investigation.

4. Objectives of the Study

1. To study tax practitioners' opinions about the fairness of GST in India.
2. To examine the difficulties associated with the complexity of GST.
3. To study the relationship between GST complexity and GST compliance.
4. To examine the relationship between GST fairness and GST compliance.
5. To understand the role of tax practitioners in promoting GST compliance.
6. To examine whether opinions about GST differ according to professional qualifications.
7. To suggest measures for improving GST compliance.

5. Research Hypotheses

The following hypotheses are based on the research framework supplied by the researcher.

Hypothesis 1: Improvement in GST compliance

- H_{01}: The average perception of improvement in GST compliance is not significantly higher than the neutral level.
- H_{11}: The average perception of improvement in GST compliance is significantly higher than the neutral level.

Hypothesis 2: GST complexity and compliance

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- H_{02}: There is no significant positive relationship between perceived GST complexity and the selected compliance indicator.
- H_{12}: There is a significant positive relationship between perceived GST complexity and the selected compliance indicator.

Hypothesis 3: GST fairness and compliance

- H_{03}: There is no significant positive relationship between perceived GST fairness and the selected compliance indicator.
- H_{13}: There is a significant positive relationship between perceived GST fairness and the selected compliance indicator.

Hypothesis 4: Proactive role of tax practitioners

- H_{04}: The average score for the proactive role of tax practitioners is not significantly higher than the neutral level.
- H_{14}: The average score for the proactive role of tax practitioners is significantly higher than the neutral level.

6. Research Methodology

6.1 Research design

The study uses a quantitative and descriptive research design. A structured questionnaire containing Likert-scale statements is used to collect respondents' opinions.

6.2 Sources of data

The study uses primary data collected through a questionnaire and secondary information from books, research articles, official publications, and other relevant sources.

6.3 Pilot sample

The preliminary pilot study contains 15 respondents. Its purpose is to understand the initial response patterns and assess the usefulness of the questionnaire.

6.4 Proposed main survey

A main survey of 110 tax practitioners is proposed to provide a broader understanding of the research problem. The respondents should be selected using a documented sampling method, and their responses should be collected through the actual questionnaire.

The proposed sample of 110 is a target for future data collection. It should not be described as 110 actual respondents until the survey has been completed.

6.5 Research instrument

The questionnaire covers the following areas:

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- Improvement in GST compliance.
- Fairness of GST law.
- Complexity of GST procedures.
- Professional confidence in applying GST law.
- Client reliance on professional advice.
- Compliance burden caused by changes in GST rules.
- Proactive assistance provided by tax practitioners.

6.6 Statistical tools

The following statistical tools may be used:

1. Percentages and frequency distributions to describe respondents' answers.
2. Mean and standard deviation to summarise Likert-scale responses.
3. One-sample t-test or Wilcoxon signed-rank test to examine whether scores differ from the neutral value.
4. Spearman correlation to examine relationships between fairness, complexity, and compliance indicators.
5. ANOVA or Kruskal–Wallis testing to compare appropriate professional qualification groups.
6. Cronbach's alpha to assess the reliability of multi-item scales that measure the same concept.

The final choice of statistical tests should depend on the actual data, measurement structure, and relevant assumptions.

7. Analysis of Pilot-Study Results

The following table presents the approximate mean scores reported in the pilot-study summary.

Table 1: Mean scores of selected statements

Statement	Mean score
Clients rely heavily on my professional advice for GST compliance	4.60
Confidence in interpreting and applying GST law	4.53
GST law is fair and equitable	3.87
Compliance is burdensome due to frequent changes	3.13
GST complexity creates significant challenges in advising clients accurately	2.80

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Source: Researcher's pilot-study summary. The figures require verification against the original spreadsheet.

7.1 Client reliance on professional advice

The mean score of 4.60 indicates that respondents generally agree that their clients rely on professional advice for GST compliance.

This finding highlights the importance of tax practitioners. They help clients understand GST provisions, maintain records, submit returns, and avoid errors.

7.2 Confidence in interpreting GST law

The mean score of 4.53 indicates relatively high self-reported confidence among the respondents.

This suggests that the participating practitioners generally feel confident in their ability to understand and apply GST law. However, confidence alone does not establish the accuracy of their professional work.

7.3 Fairness of GST

The mean score of 3.87 indicates a moderately favourable perception of GST fairness.

The result suggests that respondents tend to view GST law positively on this statement. However, further research is needed to determine whether perceptions of fairness are significantly related to compliance.

7.4 Complexity of GST

The mean score of 2.80 indicates relatively low agreement with the statement that GST complexity creates significant challenges in advising clients.

One possible explanation is that experienced practitioners are familiar with GST procedures. However, this explanation requires further investigation. A low score does not prove that GST is simple for all taxpayers.

7.5 Compliance burden caused by frequent changes

The mean score of 3.13 is close to the neutral level.

This indicates that the respondents' views about the burden caused by frequent changes are not strongly positive or negative on average. A larger survey may help identify which types of changes create the greatest difficulty.

7.6 Overall interpretation

The pilot results show relatively high scores for client reliance on professional advice and confidence in applying GST law. The fairness score is moderately favourable, while the reported scores for complexity and compliance burden are lower.

These results provide useful preliminary information for the main survey. However, they do not establish statistical significance or prove that fairness and complexity influence compliance.

8. Proposed Analysis of the Main Survey of 110 Respondents

After collecting genuine responses from 110 tax practitioners, the following analyses can be completed.

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Research area	Proposed analysis
Respondents' professional and demographic details	Frequency and percentage
Opinions about GST fairness	Mean, standard deviation, and response distribution
Opinions about GST complexity	Mean, standard deviation, and response distribution
Perceived improvement in compliance	One-sample test against the neutral value
Fairness and compliance	Spearman correlation
Complexity and compliance	Spearman correlation
Proactive role of practitioners	One-sample test using a clearly defined item or scale
Differences across qualification groups	ANOVA or Kruskal–Wallis test, where appropriate
Reliability of multi-item scales	Cronbach's alpha

The actual results of these tests should be calculated after the 110 responses have been collected and checked.

A larger sample may provide more precise estimates than the pilot, but it does not automatically make the findings representative. The sampling method and quality of the responses also matter.

9. Major Findings from the Pilot Study

The pilot study provides the following preliminary observations:

1. Respondents report strong reliance by clients on professional GST advice.
2. Respondents report relatively high confidence in interpreting GST law.
3. GST fairness receives a moderately favourable mean score.
4. The reported agreement with the statement that GST complexity creates significant challenges is comparatively low.
5. Opinions about the burden caused by frequent changes are close to the neutral level.
6. The results indicate that professional advice deserves further study as part of the GST compliance process.
7. Further statistical analysis is required before drawing conclusions about the four research hypotheses.

10. Suggestions

10.1 Simplify GST procedures

GST procedures should be explained in simple language. Clear instructions and practical examples may help taxpayers understand their responsibilities.

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10.2 Provide regular professional training

Tax practitioners should receive regular updates and training on amendments, return filing, input tax credit, documentation, and other important GST requirements.

10.3 Improve taxpayer awareness

Small businesses and taxpayers with limited accounting knowledge should have access to workshops, guidance materials, and support services.

10.4 Encourage proactive compliance

Tax practitioners should review clients' records before filing returns, identify possible errors, and explain upcoming deadlines and legal changes.

10.5 Improve communication by tax authorities

Timely clarification of legal provisions and accessible grievance-resolution systems may reduce uncertainty and unnecessary compliance difficulties.

10.6 Improve the fairness of administration

Consistent procedures, clear explanations, and transparent treatment of taxpayers may strengthen confidence in the tax system.

11. Limitations of the Study

The pilot study has a small sample of 110 respondents. Its results cannot automatically be generalised to all tax practitioners.

The analysis is based on respondents' opinions rather than independently verified GST compliance records. The reported means also need to be checked against the original spreadsheet.

The proposed main survey of 110 respondents has not yet been established as completed. Therefore, no findings or hypothesis-testing results for 110 actual respondents can be reported at this stage.

The study also cannot establish that fairness or complexity causes changes in compliance. It can investigate associations between these variables when the actual data are available.

12. Conclusion

GST is an important part of India's indirect taxation system. Its success depends on taxpayers understanding the rules and completing their obligations correctly and on time.

Tax practitioners help taxpayers understand GST law, maintain records, prepare returns, and avoid mistakes. The pilot study indicates that respondents place considerable importance on professional advice and report relatively high confidence in applying GST provisions.

The study also finds a moderately favourable perception of GST fairness. However, the available findings do not establish the statistical relationship between fairness, complexity, and compliance.

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A main survey of 110 tax practitioners is proposed to examine these relationships in greater detail. The results of that survey may help identify improvements in GST procedures, professional training, taxpayer awareness, and administrative communication.

The study concludes that professional assistance is an important area for understanding GST compliance. Further evidence from a larger survey is necessary to establish the strength and direction of the relationships proposed in the research hypotheses.

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