



# INTERNATIONAL JOURNAL FOR LEGAL RESEARCH AND ANALYSIS

Open Access, Refereed Journal Multi Disciplinary  
Peer Reviewed Edition :

[www.ijlra.com](http://www.ijlra.com)

## **DISCLAIMER**

No part of this publication may be reproduced or copied in any form by any means without prior written permission of Managing Editor of IJLRA. The views expressed in this publication are purely personal opinions of the authors and do not reflect the views of the Editorial Team of IJLRA.

Though every effort has been made to ensure that the information in Volume 2 Issue 7 is accurate and appropriately cited/referenced, neither the Editorial Board nor IJLRA shall be held liable or responsible in any manner whatsoever for any consequences for any action taken by anyone on the basis of information in the Journal.

Copyright © International Journal for Legal Research & Analysis

IJLRA

## **EDITORIAL TEAM**

### **EDITORS**



### **Megha Middha**

*Megha Middha, Assistant Professor of Law in Mody University of Science and Technology, Lakshmangarh, Sikar*

*Megha Middha, is working as an Assistant Professor of Law in Mody University of Science and Technology, Lakshmangarh, Sikar (Rajasthan). She has an experience in the teaching of almost 3 years. She has completed her graduation in BBA LL.B (H) from Amity University, Rajasthan (Gold Medalist) and did her post-graduation (LL.M in Business Laws) from NLSIU, Bengaluru. Currently, she is enrolled in a Ph.D. course in the Department of Law at Mohanlal Sukhadia University, Udaipur (Rajasthan). She wishes to excel in academics and research and contribute as much as she can to society. Through her interactions with the students, she tries to inculcate a sense of deep thinking power in her students and enlighten and guide them to the fact how they can bring a change to the society*

### **Dr. Samrat Datta**

*Dr. Samrat Datta Seedling School of Law and Governance, Jaipur National University, Jaipur. Dr. Samrat Datta is currently associated with Seedling School of Law and Governance, Jaipur National University, Jaipur. Dr. Datta has completed his graduation i.e., B.A.LL.B. from Law College Dehradun, Hemvati Nandan Bahuguna Garhwal University, Srinagar, Uttarakhand. He is an alumnus of KIIT University, Bhubaneswar where he pursued his post-graduation (LL.M.) in Criminal Law and subsequently completed his Ph.D. in Police Law and Information Technology from the Pacific Academy of Higher Education and Research University, Udaipur in 2020. His area of interest and research is Criminal and Police Law. Dr. Datta has a teaching experience of 7 years in various law schools across North India and has held administrative positions like Academic Coordinator, Centre Superintendent for Examinations, Deputy Controller of Examinations, Member of the Proctorial Board*



## Dr. Namita Jain



*Head & Associate Professor*

*School of Law, JECRC University, Jaipur Ph.D. (Commercial Law) LL.M., UGC -NET Post Graduation Diploma in Taxation law and Practice, Bachelor of Commerce.*

*Teaching Experience: 12 years, AWARDS AND RECOGNITION of Dr. Namita Jain are - ICF Global Excellence Award 2020 in the category of educationalist by I Can Foundation, India. India Women Empowerment Award in the category of "Emerging Excellence in Academics by Prime Time & Utkrisht Bharat Foundation, New Delhi.(2020). Conferred in FL Book of Top 21 Record Holders in the category of education by Fashion Lifestyle Magazine, New Delhi. (2020). Certificate of Appreciation for organizing and managing the Professional Development Training Program on IPR in Collaboration with Trade Innovations Services, Jaipur on March 14th, 2019*

## Mrs.S.Kalpana

*Assistant professor of Law*

*Mrs.S.Kalpana, presently Assistant professor of Law, VelTech Rangarajan Dr. Sagunthala R & D Institute of Science and Technology, Avadi. Formerly Assistant professor of Law, Vels University in the year 2019 to 2020, Worked as Guest Faculty, Chennai Dr.Ambedkar Law College, Pudupakkam. Published one book. Published 8 Articles in various reputed Law Journals. Conducted 1 Moot court competition and participated in nearly 80 National and International seminars and webinars conducted on various subjects of Law. Did ML in Criminal Law and Criminal Justice Administration. 10 paper presentations in various National and International seminars. Attended more than 10 FDP programs. Ph.D. in Law pursuing.*



## Avinash Kumar



*Avinash Kumar has completed his Ph.D. in International Investment Law from the Dept. of Law & Governance, Central University of South Bihar. His research work is on "International Investment Agreement and State's right to regulate Foreign Investment." He qualified UGC-NET and has been selected for the prestigious ICSSR Doctoral Fellowship. He is an alumnus of the Faculty of Law, University of Delhi. Formerly he has been elected as Students Union President of Law Centre-1, University of Delhi. Moreover, he completed his LL.M. from the University of Delhi (2014-16), dissertation on "Cross-border Merger & Acquisition"; LL.B. from the University of Delhi (2011-14), and B.A. (Hons.) from Maharaja Agrasen College, University of Delhi. He has also obtained P.G. Diploma in IPR from the Indian Society of International Law, New Delhi. He has qualified UGC - NET examination and has been awarded ICSSR - Doctoral Fellowship. He has published six-plus articles and presented 9 plus papers in national and international seminars/conferences. He participated in several workshops on research methodology and teaching and learning.*

## **ABOUT US**

INTERNATIONAL JOURNAL FOR LEGAL RESEARCH & ANALYSIS  
ISSN

2582-6433 is an Online Journal is Monthly, Peer Review, Academic Journal, Published online, that seeks to provide an interactive platform for the publication of Short Articles, Long Articles, Book Review, Case Comments, Research Papers, Essay in the field of Law & Multidisciplinary issue. Our aim is to upgrade the level of interaction and discourse about contemporary issues of law. We are eager to become a highly cited academic publication, through quality contributions from students, academics, professionals from the industry, the bar and the bench. INTERNATIONAL JOURNAL FOR LEGAL RESEARCH & ANALYSIS ISSN 2582-6433 welcomes contributions from all legal branches, as long as the work is original, unpublished and is in consonance with the submission guidelines.

# **IMPACT OF GST LAWS ON INDIAN ECONOMY: ISSUES AND CHALLENGES**

AUTHORED BY - SAMAARA WHIG

## **I. Introduction**

In the changing of economic scenario globalization, liberalization and privatization, policy of the Government, in the recent time have made an inelible impact by bringing into existence of new economic and indirect tax system in the country. In the 20<sup>th</sup> century of globalization, the wind was blown to swept across the World, embraced all World including those country which were either to be considered as conservative and communist as Rule by the Governmentregimes policies. In the opening of domestic economies to World-wide stake holders has led to a number of chances of opportunity to participate country along with the threat of being exploited by the counter parts. So, in the race of economies to grab financial benefits to the maximum possibility to the extent of fulfill the desired requirements. At what extent we are able to exploit the economic and financial benefits depends upon the extent, are able to create an environmental congenial for such deeds or activities. It is a imperative for every country to analyze the contemporary situation and determine and forecast the expectations of the globe economic environment, to ascertain the demands to be fulfilled and frame the necessary policies to meet out the demands of the globalize countries and suitable oneself to exploit the chances to attain economic growth and thereby achieve all development of the country.

The globe system of taxation has attained the position of the existing system of taxation, which are convertible to make it suitable or acceptable, effective and efficient. The journey of restructuring the tax system has been going to make it more and more meaningful when innovation and developments in the information and communication techniques have made the tax system more effective, objective, subjective and transparent. The innovation and developments techniques used in the contemporary model of business, globalization and liberalization policy adopted by the globe to emergence of MSME's as lead player and successful to increase the international trade have contributed in making the tax system, a complex one.

In the past several years,our country has formulated an attractive and dynamic investment destination and has witnessed to increase presence of multinational enterprises and in a resultant to increase the international trade. This situation has given an opportunity to the State of our country, to customize and develop the taxation system which is competitive to the other country.

The change of the economic policy has been incepting from the year 1991, where a Government efforts has started to reach at this destination. Along with the change of economic policy, the country needs to change the taxation policy to modify the whole system. The Government of our country has made many changes in the indirect taxation system, which was very much complicated and regulated and controlled in a federal way. According to the Constitution of India, there were several tax regime, enacted by the Union Government and other are by the State Government the restructure and replacement policies of the indirect tax system has been started from the year 2000 and country has made a replacement of old Goods Sales Tax Act by introducing the VAT system in the year 2004 by the recommendation of Empowered Committee and remaining indirect tax structure was same. From the long journey, the Union Government of India has a dream for attaining simplification, harmonized, uniformity and avoids the cascading effect of tax in the value of transaction to meet out the globalization in the indirect system of the country. In the year 2016, the Union Government has attain the goal of dreams, which the Government has in the past, to amend the Constitution of India through amendment (One Hundred and First Amendment) a great reform in the World to replace and sub-summed of indirect taxes by enactment of new indirect taxation system regime i.e. Goods and Service Tax law by introduce of new act of GST-CGST Act, SGST/ UGST, IGST and Compensation Cess Act w.e.f. 1<sup>st</sup> July, 2017.

From the change of indirect tax system in India, it is naturally some impacts have on the Indian economy due to introduction of GST law. These impact may be short term, long term, favorable and unfavorable on the Indian economy. To further, study the secretarial impact on Indian Economy such are agriculture, manufacture, services, finance, FMGC, Telecommunication, infrastructure, Export & Import, Logistic etc. We are going to elaborate these impacts one by one. In this chapter, we have also studied the issues and challenges before the Indian economy by impact on introduction of Goods and Service Tax Law.

## **II. Impact of GST Law**

Before implementation of Goods and Services Tax Law, the indirect tax regime was in the country. The Central Government levy, manufacture of goods inform of Central Excise Duty, Service Tax and Central Sales Tax etc. Similarly, the State Government levy tax on inform of Value Added Tax, Entry Tax, Luxury Tax and Purchase Tax etc. There is a multiplicity of the taxes which are being levied on the same supply chain. The present tax system on goods and services in facing certain difficulty and deficiency as under:-

137 There is cascading tax as tax levied by the Central Government or not available as set of against the taxes being leveled by the State Government.

138 Certain taxes levied by the State Government are not allowed as set for payment of other taxes being levied by them.

139 The Variety of Value Added Tax Law in the country with disparate tax rate and dis- similar tax practices divided the country into separate economic sphere and

140 The creation of tariff and non-tariff and barrier such as a octrai, entry tax, check post etc., hinder the free flow of trade throat the country. Inside that, the large number of tax of the country tax create high compliance cost for the tax payers in the form of, number of return, payment and etc. In view of above difficulties are all above mentioned taxes are propose to be subsumed in a large tax called the Goods and Services Tax which will be levied on supply of goods or services or both at each State of supply chain starting from the manufacture or import till the last retain level. So, any tax that is presently being levied by the Central Government and State Government on the supply of the goods or services is going to be converged in Goods and Services Tax which is proposed to be a dual levy where the Central Government levy and collect tax in the form of Central Goods and Services Tax and this State Government is levy and collected the tax in the form of State Goods and Services Tax or intra-State supply of goods or services or both. In view of above, it has become necessary to have a Central Legislation namely Central Goods and Service Tax Bill, 2017. The proposed legislation will confer power upon the Central Government for living Goods and Services Tax on the supply of goods or services or both which take place within a State. The proposed legislation will simplify and harmonized indirect regime in the country. It is expected to reduce the cost of production and inflation in the economy. There by making the Indian trade and industry more competitive, domestically as well as internationally. Due to seamless transfer of input tax credit for one State to other in the chain of value addition, there is an inbuilt mechanism in the design of Goods and Services Tax that would incentive voice compliance by tax payers. The proposed Goods and Service Tax will broaden the tax based and reach in the better tax compliance due to robust information technology infrastructure.

The Central Goods and Service Bill, 2017 inter-alia, provide for the following namely:-

- 1) To levy tax on all intra-State supplies of goods or services or both except supply of alcoholic liquor human consumption at a rate to be notified, not exceeding 20% as recommendation Goods and Service Tax Council, (the Council)
  
- 2) To broad base be input tax credit by making it available <sup>1</sup>in respect of taxes paid on any supply of goods or services or both used or intended to be used in the course or furtherance,

---

<sup>1</sup> Website of Ministry of Finance, the Central Goods and Service Tax Bill, 2017.

- 3) To impose obligation on electronic commerce operators to collect tax, sources at such rate not exceeding 1% of the net value of taxable supplies, out of the payments to supplying goods or services through their portals.
- 4) To provide for self-assessment of the taxes payable by the registered person.
- 5) To provide for conduct of audit of register persons in order to verify compliance with the provision of the Act,

- 1) To provide for recovery of arrear of taxes using various modes including detaining and sale of goods, movable or immovable property, defaulting taxable person.
- 2) To provide for powers of inspection, search, seizure and arrest to the officer
- 3) To establish the Goods and Services Tax Tribunal by the Central Government for hearing appeals against the order passed by the Appellate Authority or Revisional Authority
- 4) To make a provision for penalty for contravention provision of the proposed legislative
- 5) To provide for an anti-profiteering in order to ensure that business passes on the benefits of reduce tax incidence on goods, all services or both to the consumer and to provide for elaborate transitional provision for smooth transition of existing tax payer to goods and services regime.

The new tax reform was introduced in the country w.e.f. 1<sup>st</sup> July, 2017, in inform of Goods and Services Tax Law to meet goal of one tax, one nation and one market in the country. The primary object of this regime is to attain the uniformity, ceased the cascading effect and applies harmonized tax rates structure in the country to remove the cumbersome in the inter-State trade and to complete with other country of the globe regarding import and export. The new tax reform and with the change of tax regime in the country, It was natural there will be some impact on the economy of the country whether favourable or unfavourable and short term and long term by the implementation of new indirect tax i.e. Goods and Service Tax Law.

The introduction of GST law will impact on the Indian economy, we are classified the impact of GST law in the following manner and mechanism, as described for the common nature of the impact in the all industry and service provider in the country.

### **III. Favourable Impact of GST Law**

The long term impact of GST law on Indian economy<sup>2</sup> is defined as the impact which are affect the economy for the long term or over a lapse of some period after implementation of GST law. The long term impact on the industry and services in the country are that lower rate of tax, minimum slab, reform in Indian economy, RNR (Revenue Neutral Rate) may revise, positive

---

<sup>2</sup> Website of Ministry of Finance the new tax reforms was introduced w.e.f. 1<sup>st</sup> July, 2017

impact on medium terms, removal of, cascading effect, rationalization or harmonize tax rate and uniformity of tax rate all over the country.

From the above, we are further defining the common general impact on Indian economy of introduction of Goods and Service Laws, which describes as under:-

#### **i. Simplify of Tax Procedure**

Before the introduction of GST law, the numerous of indirect tax regime were implemented in the country. These regimes were introduced control by the Central and State Government. The primary tax regime relates to the goods and services are Value Added Tax, Central Excise Duty and Service Tax. The Value Added Tax regime was controlled by the State and the procedure to implement the Value Added Tax was developed and implemented by the different States in the country. There are so many complications regarding the procedure of compliance of the tax law due to variety of the system adopted by each State. In case of Central Excise, has own procedure for compliance of Central Excise Duty regulated by the Central Government and lastly the service tax had also its own infrastructure, for the harmonious reading from the three tax regime it is important to define that each tax regime has own procedure of compliance which was most complicated and tax payers are not able to comply with and there is more complexity in adopting the procedure in the previous indirect tax regime.

At the time of introduction of Goods and Services Tax Law in the country in the mid of July, 2017, there is no any doubt regarding the Acts implemented in number four i.e. CGST Act, SGST Act or UTGST Act, IGST Act and Compensation Act. But, the compliance of all Acts is same and one. The Central Government has created non-profit organization to simplify the procedure of compliance with the GST law in all Acts known as GSTIN network which is amended and updated by the need of requirement time to time to simplify the procedure of GST law and the Central Government has created one portal in the country to comply with the procedure of GST law.

In the implementation of GST law, the Centre Government has inserted the provision regarding the simplify procedure of compliance of law i.e. registration, define under Section 22 of CGST Act means<sup>1091</sup> a single registration prescribed under the all Acts and threshold limit is fixed. The next simplification is regarding tax invoices and its debit and credit notes is explains in the section 31 of the CGST Act states for issuance of invoice within prescribed period showing prescribed particulars for goods or supplies for the taxable person. The Central Government has further simplified, to file the periodical return in a common portal is defined in under section 39. The payment procedure has also simplified there is no requirement of separate challan for payment of State and Centre Tax and it is defined in under section 49 of CGST Act.

From the above expression and explanation that under the GST law, the procedure to comply with

the law are very simple and centralized by the both Government and there is no need to go another site except Goods and Service Law site whereas, in the previous tax regime every tax system has on infrastructure which was very tedious and cumbersome but in case of present law the procedure is very simple and customize according to the requirement of the time. The simplify procedure will be helpful for the betterment of economy of the country.

## **ii. Harmonize the Indirect Tax Regime**

When the goods and service law was not implemented in the country, the old Indirect Tax System was applied which are primarily divided into goods and services, as regards to the goods there are two main tax regime was implemented i.e. VAT and Central Excise Duty for the services only Service Tax Act. The rates were determined in the VAT regime by the classification of goods in scheduled which were part of the Act. The main threshold was given regarding the paying capacity of the tax payers, some goods were fall in the category of the tax free goods which were includes the promote and encourage the specific sector and specific category of the people who are living in the country. The second scheduled includes the goods that are essential for human being and third are categorize are luxuries goods. The last classification goods has high rate of tax as compare to the former. In case of, Central Excise Duty, the classification of the goods determines the rate of tax in two scheduled one and two. And rate of Excise Duty were levied according to the schedule. In case of service tax the one rate of tax was implemented on the taxable services. In the old system, there is no harmonization and uniformity of rate of tax structure. The variation of rate of tax was very common.

The tax rate is determined and finalized by the GST Council the provision of tax rate is prescribed under section 9(1) of CGST Act regarding the rate of tax and section 5(1)<sup>1097</sup> of ICGST Act for rate of tax inter-State transaction.

In case of present goods and service law, it is a first feature of GST law to implement and levy harmonize tax rate structure. The uniformity and rationalization of rate of tax is the priority of the Government and the goods are classified by adopting by the international classification of goods law which are specified in the Custom Tariff Acts. The all State in case of State and Centre has a uniformity and rationalization tax whereas in the former tax regime it was not possible. The principal adopted in the rate of tax is more uniform, rational and harmonious. The harmonious rate structure of GST law has positive impact on the economy of the country and at the time of introduction of GST law. The view of tax expert and organization that in the implementation will be helpful to increase the GDP and betterment for economy.

**iii. Reduce the Cost of Production**

The introduction of GST will help to reduce the cost of production which will be beneficial for the economy of the country. In the old regime indirect tax some part of the tax was include the price or cost of the goods such are Central Excise Duty, Entry Tax, infrastructure development tax and central tax which were not adjustable in the price of the goods. The non-adjustment of the tax was resultant to increase cost of the goods, which were necessary for the production industry. The raw material which was used by the manufacture industry was included element of tax and other many tax which were imposed by everyStatein the movement of the goods. In brief we can say that price of raw material include the element of tax in the price which is not adjustable against the local tax on goods. Hence, the cost of production was higher.

The valuation of supply of goods or services or both is determined according to the section 15 of the CGST Act, 2017 is contains<sup>1098</sup> that the section apply to both goodsor services supplied for purpose of valuation of taxable supply. The consideration is quid pro quo in a contact and price is the consideration expressed in money terms. Value is the price agreed at when a transaction take place although contained in the CGST Act, the valuation of method provide in the section apply on the all acts on GST law. There are two conditions for transaction value to be price paid or payable are, transaction in between person not related and price being the sole consideration.

In the implementation of new tax regime, every tax which is imposed by the State and Central Government in the intra-State and inter-State trade is eligible for adjustment of tax inform of input tax credit against the price of the goods or services or both. Therefore, the cost of production is lower as comparison to former tax regime. When cost of production is reduce, it will be helpful to increase the production of the goods and helpful to generate the more economic activity and effect on the Indian economy. At last in the present system in the cost production is reduced as compare to previous which will be helpful and favourable impact on the Indian economy.

**iv. More Competitive**

At the time of implementation of GST regime, it was opinion of the tax expert and different organization that with implementation of GST law there will be more competition in the manufacturing, traders and service sector. In the previous tax regime due to complicity and hindrances regarding the tax regime, the industry and service sector was not able to compete the international and national. In all regime was lack of clarity and different method were adopted the valuation of the goods under the Value Added Tax Act and Central Excise Duty and in service sector was also has a different method for valuation of the services in the service sector. Hence, the business organization and service sector was not able to compete in the market nationally and

internationally.

The place and time is defined in Central Goods and Service Tax Act. The section 12 is the basic provision which deal the time of supply of goods or services or both. Under section 12(1) and (2) defined as “section regarding the time of supply of goods or service or both.

In the present system, the place, time and valuation are defined as under the GST law and uniform system of valuation is applied on the goods or services or both. The scope and levy of GST is well defined and each and every circumstances and events are deals and the legal and dynamic procedure is defined for the valuation of the goods. Under the Goods and Service Tax Law, there is no confusion or doubt regarding the valuation of the goods and services or both. Being a uniformity, rationalization and harmonization in the rate structure and uniform procedure are adopted the valuation which is very crystal clear and beyond the doubts. Hence, the industry and service sector are able to understand the valuation without any confusion which will be more beneficial and helpful in the development of the economy of the country. Hence, our business organization and service sector are in a position to compete national and international market. It is a favorable for the country economy.

### **Seamless Transfer of Input Credit**

Seamless transfer of input credit is a favorable impact on the Indian economy. Before the enactment of the goods and service law, there were separate rule and regulation framed regarding the transfer of input tax credit against the output tax or output liability. The law was regulated by the different statute and there weremuch impunity in the law. In case of VAT Tax regime, the transfer of input law made by the each State which has own system and lack of uniformity and acceptability. In case of Central Excise Duty, there was a provision regarding the adjustment of Central Excise Duty and made own rule regarding the CENVAT time to time. In case of service tax, it has own law and regulation in the adjustment of input tax credit maximum services were not able to eligible for input tax credit. Due to non-corporation and uniformity, the law regarding input tax credit was not conversant and update according to the demand of time.

In the present tax regime, there is a mechanism regarding the input tax credit and that credit is available for the goods or services or both in uniform basis. The input tax means that a tax which has paid by the taxable person at the time of receipt of supply of goods or service or both except composition supply and the input tax credit means the credit of input tax. Under the GST law, there are three stages defined regarding the input tax credit, in proviso mentioned in the Act that how the input tax credit is determined, next apportionment of input tax credit and distribution of

input tax credit. The clear proviso is provided regarding the denial of input tax credit. In the GST network, there is provision regarding the automatic tally of input tax credit from provided supply of goods or services or both. Hence, a speedy and automatic provision of adjustment is provided under the GST law. Therefore, there is seamless transfer of input tax credit which will be resultant for more beneficial for the economy of the country because stake holder of GST law has speedy recovery of input tax credit and avoid the unnecessary payment of tax against the output liability.



## CONCLUSION

The road map of Goods and Service Tax Law was indicated in February 2007 with the primarily object for destination based GST in the country in the year 2010. The several Committees were constituted for preparation of GST law namely Empowered Committee, Finance Committee, under the Chairmanship of Finance Minister of India. The main object of these committee to study regarding the scope of existing tax system governed and regulate by the Centre and State. In November, 2007, a joint working group consisting of presentation of the Empower Committee and prepare a report for change over from hold tax regime into GST law. The model and road map was prepared by the committee in the year, 2008. While recommended the road map of new tax system it was decided in the beginning that new system was on the basis of dual tax system and regulate in the federal system of India. Before reached in such conclusion the consultation with the all States were taken into consideration regarding several others object regarding GST. After that several meeting and discussion were take place between the Central Government and State Government and first discussion paper was prepared on Goods and Service Tax in India in November, 2009. The paper had detail regarding the nature, tax to subsumed, provision of compensation of inter-State trade transaction, treatment of area based scheme, and additional step required to be taken, it however does not any provision or guides regarding the revenue neutral rate which needed to be adopted at the Central and State level and regarding the modality of the implementation of tax.

## REFERENCES

Aggarwal, D. C. (2016), Bhuiyan, M. J. H. (2017).

Agrawal, A. K. (2007)., Mitra, S. (2011).

Allen, C. (2012). *Ashoka*, Lahiri, N. (2015), Johnson, J. E., & Johnson, D. J. (1999).

Article 246 Union List-I, State List-II and Concurrent List-III of the seventh schedule of the Constitution of India, 1950.

Article 254, the Constitution of India, 1950.

Article 366 (9), Entry No. 87 Union (List-I) of seventh Schedule of the Constitution of India, 1950.

Azhar, B. A. (1973). Land revenue assessment: a case study. *The Pakistan Development Review*, 12(3), 232-246.

Basant, P. K. Presidential Address (Ancient Section) Pasts in Our Present: Exploring the Dharmasutra/Dharmasastra Texts.

Chamola, S. D. (2007), Chaturvedi, B. K. (2001).

Consumer Protection Act, 1986 (68 of 1986); Tamil Nadu Legislative Council (Abolition) Act, 1986 (40 of 1986); Air (Prevention and Control of Pollution) Act, (14 of 1981).

D.D.Basu, Constitution of India, Vol. 12 Page 12818, Union State relationship-Chapter 1- Legislative Relation.

Due, J. F., & Mikese II, J. L. (1983), Bruce, D., & Fox, W. F. (2000).

Empowered Committee of States Finance Ministers implement State level VAT, 18<sup>th</sup> June, 2004 w.e.f. 1<sup>st</sup> April, 2005.