27 - 29 November 2026 Vienna , Austria

Goods And Services Tax Revenue Performances in India

Balaji Bhovi

RV University, India

Abstract

This study investigates the trajectory of indirect tax revenue in India under the Goods and Services Tax (GST) framework, with particular emphasis on its progressiveness. Using the Indirect Tax Turnover Approach, the analysis sets 2013-14 as the baseline year and projects GST revenues up to 2024-25. These projections are derived from annual growth rates of Gross Value Added (GVA) at Basic Prices (current prices), as reported in the National Accounts Statistics (NAS) via the EPWRF India Time Series database. The projected figures are systematically compared with actual GST collections from 2017-18 to 2024-25, enabling a comprehensive evaluation of revenue patterns under the GST regime. The comparative assessment provides insights into the extent to which GST aligns with broader fiscal objectives and sheds light on its distributive implications. The findings contribute to ongoing debates on the equity of India's indirect taxation system, offering evidence on whether GST embodies progressive tendencies or perpetuates regressive outcomes.

Keywords: GST Framework, Gross Value Added, EPWRF and GST Revenue collection.