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# An Analytical Study of GST Rate Structure and its Refund Mechanism in Tourism Industry of District Nainital, Uttarakhand

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**Abstract :**

GST was launched with the motto ***"One Nation, One Market, One Tax".*** The Goods and Services Tax (GST) is a comprehensive indirect tax system implemented in India on July 1, 2017. It represents a significant reform in the country's taxation framework, replacing a complex web of multiple central and state taxes with a unified tax regime. The introduction of GST aimed to streamline the taxation process, eliminate cascading taxes, enhance ease of doing business, and create a common national market. The introduction of GST in India brought several advantages for businesses, taxpayers, and the overall economy. Firstly, it simplified the tax compliance process by replacing multiple tax laws with a single legislation. This paper studies about the perception of tourists regarding GST payments arriving in district Nainital . Along with the tourists , perception of operators of three prominent tourism activities(Hotels, Restaurants , Tour And Travelling) regarding GST collection is also studied.

**Key words :** GST, Tourists ,Operators. Hotels, Restaurants , Tour And Travelling, GST Rate Structure, Refund of GST.

**Introduction**

GST is based on the principle of a value-added tax (VAT) and follows a destination-based consumption tax model. The GST framework in India consists of two components: the Central Goods and Services Tax (CGST) levied by the central government and the State Goods and Services Tax (SGST) levied by the state governments. In addition it also consists of IGST (Integrated Goods and Services Tax), where Goods and Services are traded across states. This dual structure empowers both the central and state governments to levy and administer GST, ensuring fiscal autonomy for each level of government. It also consists of (UTGST) Union Territory Goods and Services Tax. It is similar to SGST but applicable in union territories.

**Dutta & Banerjee (2020)** study aims to identify the level of awareness of Indian tourists about GST, their perception of the tax system, and their satisfaction with it. The results of the study indicate that the majority of Indian tourists were aware of GST and had a positive perception of it. The study also found that Indian tourists were satisfied with the implementation of GST and felt that it had helped in reducing the complexities of the tax system. However, the study also identified some challenges faced by Indian tourists in implementing GST, such as the lack of clarity in the tax system and the high tax rates.

**Kandpal & Jain (2020)** study aims to identify the level of awareness of tourists about GST, their perception of the tax system, and their satisfaction with it.. The results of the study indicate that the majority of tourists visiting Uttarakhand were aware of GST and had a positive perception of it. The study also found that tourists were satisfied with the implementation of GST and felt that it had helped in reducing the complexities of the tax system. However, the study also identified some challenges faced by tourists in implementing GST, such as the lack of clarity in the tax system and the high tax rates.aimed to examine the awareness and perception of tourists towards GST in Uttarakhand. The findings revealed that most of the tourists were aware of GST, but they had a negative perception towards it.

**Priyanka & Sunil Kumar (2020)** study aimed to examine the perception of tourists towards GST in Wayanad district, Kerala. The findings revealed that most of the tourists had a negative perception towards GST, and they also suggested various measures to improve GST compliance.

**Savithri and Samundeswari's (2024**) study provided valuable data about the present level of GST understanding relationship between retailers' demographic factors and their level of awareness regarding GST, highlighting key gaps and suggesting necessary interventions. According to the findings, there are notable gaps in understanding and compliance, especially with regard to GST filing procedures, tax credits, and digital

adaption, even though there is a basic awareness. In order to encourage increased compliance rates and improved tax efficiency in the retail industry, the study strongly supports government-led educational initiatives, a simplified version of GST compliance regulations, and more assistance with technology.

**Objectives of the study**

1. To analyze whether the GST rate structure is comparatively more favorable and tax payer friendly to the tourists and operators (Hotels, Restaurants and tour and travelling) of district Nainital, Uttarakhand.
2. To analyze whether the refund of GST makes it more tax payer friendly to the tourists and operators (Hotels, Restaurants and tour and travelling) of district Nainital, Uttarakhand.

The study area for the analysis of GST collection from the tourism industry is District Nainital. Nainital's topography is diverse. This district is a perfect picture of Uttarakhand because of its tremendous variation in terrain, geology, climate, and wildlife. It also draws tourists throughout the year, which generates employment possibilities, income, and the district's GST collection. The study area, District Nainital, presents an ideal context for analyzing the perception of tourists and operators regarding the GST collection from the tourism industry.

The population of the study for includes tourists and tourist activities operators of three industries namely hotels, restaurants and tour and travelling within the geographical boundaries of District Nainital. The tourists are selected for the study because of the fact that GST is an indirect Tax whose burden is eventually shifted on the shoulders of ultimate consumer. Here the tourists are the ultimate consumer of the services whose views regarding GST are important to be considered for the study. Similarly it is the tourist activity operators who are in direct contact with the ultimate taxpayer and tax receiver. He acts as a link between government and consumer. The data was collected from two groups namely;

1. Tourists
2. Operators (Hotels, Restaurants and tour and travelling)

Using purposive sampling, a subset of tourism businesses was selected to participate in the study. The aim was to include a diverse representation of businesses that collectively reflect the tourism industry's characteristics in District Nainital.

The two sets of questionnaire was prepared for two different group of respondents, namely tourists and tourist activity operators of district Nainital.

In the present study, 1200 questionnaires were distributed among the respondents. Out of which 700 were distributed among tourists and 500 among operators. Out of the total 1200 questionnaires handed out only 1082 were considered for analysis. The remaining 118 were rejected. Out of the rejected responses 77 were considered either ambiguous or lack of GST knowledge and 41 were rejected due to either no or incomplete responses.

664 tourists and 418 operators of three tourist activities namely hotels, restaurants and tour and travelling were selected within the geographical boundaries of District Nainital

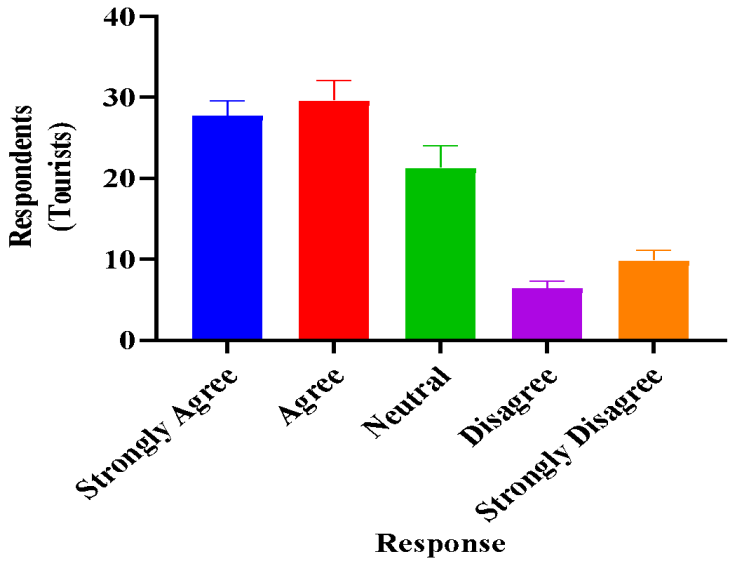
**Data Analysis and Interpretation**

GST rate structure is comparatively more favourable and tax payer friendly to the tourists and operators of district Nainital, Uttarakhand**.**

Table 1 Descriptive Statistics Table of Tourists' response.

| | **Strongly Agree** | **Agree** | **Neutral** | **Disagree** | **Strongly Disagree** |
|---|---|---|---|---|---|
| **Number of values** | 7 | 7 | 7 | 7 | 7 |
| **Minimum** | 20 | 21 | 11 | 2 | 6 |
| **Maximum** | 32 | 39 | 30 | 8 | 16 |
| **Mean** | 27.71 | 29.57 | 21.29 | 6.429 | 9.857 |
| **Std. Deviation** | 4.751 | 6.477 | 7.111 | 2.07 | 3.338 |
| **Std. Error of Mean** | 1.796 | 2.448 | 2.688 | 0.7825 | 1.262 |
| **Lower 95% CI** | 23.32 | 23.58 | 14.71 | 4.514 | 6.77 |
| **Upper 95% CI** | 32.11 | 35.56 | 27.86 | 8.343 | 12.94 |

Source: Primary Source




Graph 1 Respondent's Graphical Representation of Statistics

The analysis aimed to assess tourists perceptions on whether GST rate is more tax friendly or not. Respondents rated their agreement on a Likert scale, and the mean scores for each response category were max. for Agree ( 29.57± 2.448) followed by Strongly Agree ( 27.71 ± 1.796) then Neutral ( 21.29± 2.688 ) then Strongly Disagree ( 9.857± 1.262) and min. for Disagree (6.429± 0.7825)

These results indicate that the majority of tourists agree with GST rate being more tax friendly, as evidenced by the highest mean score in the "Agree" category.

Table 2 Tukey's Multiple Comparisons Test

| **Tukey's multiple comparisons test** | **Mean Diff.** | **95.00% CI of diff.** | **Significant** | **Summary** | **Adjusted P Value** |
|---|---|---|---|---|---|
| **Strongly Agree** vs. **Agree** | -1.857 | -9.779 to 6.064 | No | Ns | 0.9593 |
| **Strongly Agree** vs. **Neutral** | 6.429 | -1.493 to 14.35 | No | Ns | 0.1563 |
| **Strongly Agree** vs. **Disagree** | 21.29 | 13.36 to 29.21 | Yes | **** | <0.0001 |
| **Strongly Agree** vs. **Strongly Disagree** | 17.86 | 9.936 to 25.78 | Yes | **** | <0.0001 |
| **Agree** vs. **Neutral** | 8.286 | 0.3641 to 16.21 | Yes | * | 0.0369 |

| | | | | | |
|---|---|---|---|---|---|
| **Agree** vs. **Disagree** | 23.14 | 15.22 to 31.06 | Yes | **** | <0.0001 |
| **Agree** vs. **Strongly Disagree** | 19.71 | 11.79 to 27.64 | Yes | **** | <0.0001 |
| **Neutral** vs. **Disagree** | 14.86 | 6.936 to 22.78 | Yes | **** | <0.0001 |
| **Neutral** vs. **Strongly Disagree** | 11.43 | 3.507 to 19.35 | Yes | ** | 0.002 |
| **Disagree** vs. **Strongly Disagree** | -3.429 | -11.35 to 4.493 | No | ns | 0.7196 |

Using the one-way ANOVA statistical analysis, a highly significant difference was found between the tourist and the GST rates. After treatment (between columns) ($F(4, 30) = 29.13$ at $P<0.0001$), Tukey's multiple comparison test was performed.

**Interpretation :**

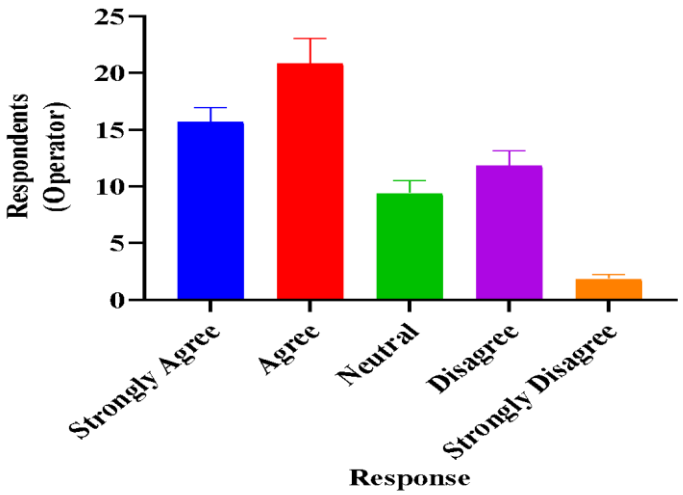
The majority of tourists agree with GST rates being more tax friendly. Prior to the implementation of GST, tourists were often confused or burdened by the presence of multiple indirect taxes such as service tax, luxury tax, VAT, and entertainment tax, each levied separately on accommodation, food, and travel activities. Prior to GST these taxes were not transparently communicated, leading to hidden charges and unpredictability in travel budgets. Under GST, these various taxes have been consolidated into a single system, leading **to** more transparent, uniform, and predictable pricing**,** helping tourists in planning their travelling and enhancing their experience.

Table 3 Descriptive Statistics Table of operators' response

| | **Strongly Agree** | **Agree** | **Neutral** | **Disagree** | **Strongly Disagree** |
|---|---|---|---|---|---|
| **Number of values** | 7 | 7 | 7 | 7 | 7 |
| **Minimum** | 10 | 11 | 7 | 7 | 1 |
| **Maximum** | 21 | 29 | 14 | 16 | 3 |
| **Mean** | 15.71 | 20.86 | 9.429 | 11.86 | 1.857 |
| **Std. Deviation** | 3.302 | 5.728 | 2.878 | 3.338 | 0.8997 |
| **Std. Error of Mean** | 1.248 | 2.165 | 1.088 | 1.262 | 0.3401 |

| | | | | | |
|---|---|---|---|---|---|
| **Lower 95% CI** | 12.66 | 15.56 | 6.766 | 8.77 | 1.025 |
| **Upper 95% CI** | 18.77 | 26.15 | 12.09 | 14.94 | 2.689 |

Source: Primary Source




Graph 2 Respondent's Graphical Representation of Statistics

The analysis aimed to assess operators' perceptions on whether GST rate is more tax friendly or not. Respondents rated their agreement on a Likert scale, and the mean scores for each response category were max. for Agree ( 20.86± 2.165) followed by Strongly Agree ( 15.71 ± 1.248) then Disagree ( 11.86± 1.262) then Neutral (9.429± 1.088 ) and min. was of Strongly Disagree ( 1.857± 0.3401)

These results indicate that the majority of operators of tourism activities (Hotel, Restaurant, tour and travelling) agree with GST rate being more tax payer friendly, as evidenced by the highest mean score in the "Agree" category.

Table 4 Tukey's Multiple Comparisons Test .

| **Tukey's multiple comparisons test** | **Mean Diff.** | **95.00% CI of diff.** | **Significant** | **Summary** | **Adjusted P Value** |
|---|---|---|---|---|---|
| **Strongly Agree vs. Agree** | -5.143 | -10.69 to 0.4021a | No | ns | 0.0793 |
| **Strongly Agree vs. Neutral** | 6.286 | 0.7408 to 11.83 | Yes | * | 0.0201 |
| **Strongly Agree vs. Disagree** | 3.857 | -1.688 to 9.402 | No | ns | 0.2823 |

| | | | | | |
|---|---|---|---|---|---|
| **Strongly Agree** vs. **Strongly Disagree** | 13.86 | 8.312 to 19.40 | Yes | **** | <0.0001 |
| **Agree** vs. **Neutral** | 11.43 | 5.884 to 16.97 | Yes | **** | <0.0001 |
| **Agree** vs. **Disagree** | 9 | 3.455 to 14.54 | Yes | *** | 0.0005 |
| **Agree** vs. **Strongly Disagree** | 19 | 13.46 to 24.54 | Yes | **** | <0.0001 |
| **Neutral** vs. **Disagree** | -2.429 | -7.974 to 3.116 | No | ns | 0.7108 |
| **Neutral** vs. **Strongly Disagree** | 7.571 | 2.026 to 13.12 | Yes | ** | 0.0036 |
| **Disagree** vs. **Strongly Disagree** | 10 | 4.455 to 15.54 | Yes | *** | 0.0001 |

Using the one-way ANOVA statistical analysis, a highly significant difference was found between the tourist and the GST rates being tax payer friendly After treatment (between columns) (F (4, 30) =27.60, at P<0.0001), Tukey's multiple comparison test was performed.

**Interpretation :**

GST is more favourable and tax payer friendly for small businesses like budget hotels and small restaurants. But for bigger hotels, restaurants, and tour operators, GST can feel unfair because they pay high tax or don't get back the tax they already paid on services they use. To help them more, the government can allow more input tax credit and reduce tax on luxury services.

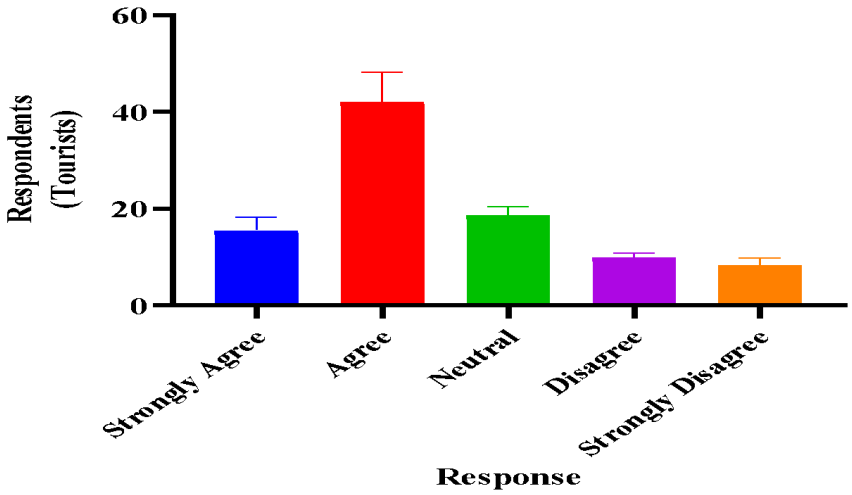
Refund of GST makes it more tax payer friendly

Table 5 Descriptive Statistics Table of Tourists' response.

| | **Strongly Agree** | **Agree** | **Neutral** | **Disagree** | **Strongly Disagree** |
|---|---|---|---|---|---|
| **Number of values** | 7 | 7 | 7 | 7 | 7 |
| **Minimum** | 6 | 19 | 13 | 7 | 4 |
| **Maximum** | 27 | 63 | 26 | 13 | 14 |
| **Mean** | 15.57 | 42.14 | 18.71 | 10 | 8.429 |

| | | | | | |
|---|---|---|---|---|---|
| **Std. Deviation** | 7.231 | 16.11 | 4.499 | 2.082 | 3.823 |
| **Std. Error of Mean** | 2.733 | 6.088 | 1.7 | 0.7868 | 1.445 |
| **Lower 95% CI** | 8.884 | 27.25 | 14.55 | 8.075 | 4.892 |
| **Upper 95% CI** | 22.26 | 57.04 | 22.87 | 11.93 | 11.96 |

Source: Primary Source




Graph 3 Respondent's Graphical Representation Of Statistics

The analysis aimed to assess tourists perceptions on whether refund of tax makes GST more tax payer friendly or not. Respondents rated their agreement on a Likert scale, and the mean scores for each response category was max .for Agree ( 42.14± 6.088) followed by Neutral (18.71± 1.7) then Strongly Agree ( 15.57 ± 2.733) then Disagree (10 ± 0.7868) and min. for Strongly Disagree ( 8.429± 1.445)

These results indicate that the majority of tourists agree with tax refund makes GST more tax payer friendly, as evidenced by the highest mean score in the "Agree" category .

Table 6 Tukey's Multiple Comparisons Test

| **Tukey's multiple comparisons test** | **Mean Diff.** | **95.00% CI of diff.** | **Significant** | **Summary** | **Adjusted P Value** |
|---|---|---|---|---|---|
| **Strongly Agree vs. Agree** | -26.57 | -39.56 to -13.58 | Yes | **** | <0.0001 |
| **Strongly Agree vs. Neutral** | -3.143 | -16.13 to 9.847 | No | ns | 0.9545 |

| | | | | | |
|---|---|---|---|---|---|
| **Strongly Agree** vs. **Disagree** | 5.571 | -7.418 to 18.56 | No | ns | 0.7261 |
| **Strongly Agree** vs. **Strongly Disagree** | 7.143 | -5.847 to 20.13 | No | ns | 0.5119 |
| **Agree** vs. **Neutral** | 23.43 | 10.44 to 36.42 | Yes | *** | 0.0001 |
| **Agree** vs. **Disagree** | 32.14 | 19.15 to 45.13 | Yes | **** | <0.0001 |
| **Agree** vs. **Strongly Disagree** | 33.71 | 20.72 to 46.70 | Yes | **** | <0.0001 |
| **Neutral** vs. **Disagree** | 8.714 | -4.275 to 21.70 | No | ns | 0.3162 |
| **Neutral** vs. **Strongly Disagree** | 10.29 | -2.704 to 23.28 | No | ns | 0.1739 |
| **Disagree** vs. **Strongly Disagree** | 1.571 | -11.42 to 14.56 | No | ns | 0.9966 |

Using the one-way ANOVA statistical analysis, a highly significant difference was found between the tourist and refund of tax making GST more tax payer friendly. After treatment (between columns) ($F(4, 30) = 18.45$ at $P<0.0001$), Tukey's multiple comparison test was performed.

**Interpretation:**

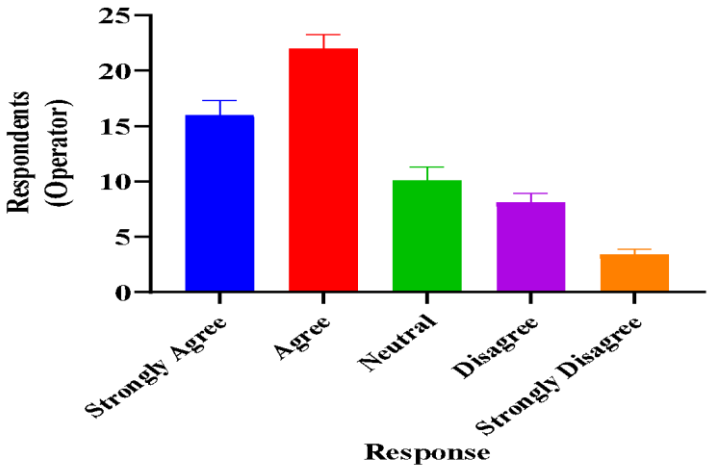
The provision of GST refunds for overseas tourists makes the tax system more user-friendly by assuring fairness, matching with international standards, and enhancing overall tourist satisfaction. It lowers the effective cost of travel and shopping, incentivizing more expenditure and making district Nainital a travel-friendly destination.

Table 7 Descriptive Statistics Table of operators' response

| | **Strongly Agree** | **Agree** | **Neutral** | **Disagree** | **Strongly Disagree** |
|---|---|---|---|---|---|
| **Number of values** | 7 | 7 | 7 | 7 | 7 |
| **Minimum** | 10 | 16 | 7 | 6 | 1 |
| **Maximum** | 20 | 26 | 15 | 11 | 5 |
| **Mean** | 16 | 22 | 10.14 | 8.143 | 3.429 |

| | | | | | |
|---|---|---|---|---|---|
| **Std. Deviation** | 3.512 | 3.416 | 3.132 | 2.116 | 1.272 |
| **Std. Error of Mean** | 1.327 | 1.291 | 1.184 | 0.7997 | 0.4809 |
| **Lower 95% CI** | 12.75 | 18.84 | 7.246 | 6.186 | 2.252 |
| **Upper 95% CI** | 19.25 | 25.16 | 13.04 | 10.1 | 4.605 |

Source: Primary Source




Graph 4 Respondent's Graphical Representation of Statistics

The analysis aimed to assess operators of tourism activities (Hotel, Restaurant, tour and travelling) perceptions on whether refund of tax makes GST more tax payer friendly or not. Respondents rated their agreement on a Likert scale, and the mean scores for each response category was max. for Agree ( 22 ± 1.291) followed by Strongly Agree (16 ± 1.327) then Neutral (10.14± 1.184) then Disagree ( 8.143 ± 0.7997) and min. was of Strongly Disagree ( 3.429± 0.4809)

These results indicate that the majority of operators of tourism activities (Hotel, Restaurant, tour and travelling) agree with tax refund makes GST more tax payer friendly, as evidenced by the highest mean score in the "Agree" category.

Table 8 Tukey's Multiple Comparisons Test .

| **Tukey's multiple comparisons test** | **Mean Diff.** | **95.00% CI of diff.** | **Significant?** | **Summary** | **Adjusted P Value** |
|---|---|---|---|---|---|
| **Strongly Agree vs. Agree** | -6 | -10.38 to -1.620 | Yes | ** | 0.0035 |
| **Strongly Agree vs. Neutral** | 5.857 | 1.477 to 10.24 | Yes | ** | 0.0045 |

| | | | | | |
|---|---|---|---|---|---|
| **Strongly Agree** vs. **Disagree** | 7.857 | 3.477 to 12.24 | Yes | *** | 0.0001 |
| **Strongly Agree** vs. **Strongly Disagree** | 12.57 | 8.191 to 16.95 | Yes | **** | <0.0001 |
| **Agree** vs. **Neutral** | 11.86 | 7.477 to 16.24 | Yes | **** | <0.0001 |
| **Agree** vs. **Disagree** | 13.86 | 9.477 to 18.24 | Yes | **** | <0.0001 |
| **Agree** vs. **Strongly Disagree** | 18.57 | 14.19 to 22.95 | Yes | **** | <0.0001 |
| **Neutral** vs. **Disagree** | 2 | -2.380 to 6.380 | No | ns | 0.6785 |
| **Neutral** vs. **Strongly Disagree** | 6.714 | 2.334 to 11.09 | Yes | *** | 0.001 |
| **Disagree** vs. **Strongly Disagree** | 4.714 | 0.3342 to 9.094 | Yes | * | 0.03 |

Using the one-way ANOVA statistical analysis, a highly significant difference was found between that operators and refund of tax making GST more tax friendly. After treatment (between columns) ($F(4, 30) = 45.56$ at $P<0.0001$), Tukey's multiple comparison test was performed.

**Interpretation:**

The majority of operators of tourism activities (Hotel, Restaurant, tour and travelling)agree that tax refunds make GST more taxpayer friendly. The return mechanism gives financial relief and promotes growth in hotel restaurants and travel firms. Larger restaurants that chose the 18% GST rate with input tax credit may reimburse the tax paid on rent, food supply, and services via GST refunds. This encourages business expansion because service providers can invest more in quality products and services knowing they will receive tax credits and refunds.

**Findings**

- The majority of tourists agree with GST rate structure being favorable more tax-payer friendly. Prior to the implementation of GST, tourists were often confused or burdened by the presence of multiple indirect taxes such as service tax, luxury tax, VAT, and entertainment tax, each levied separately on

accommodation, food, and travel. Under GST, these various taxes have been consolidated into a single system, leading to more transparent, uniform, and predictable pricing**,** helping tourists in planning their travelling and enhancing their experience.

- Most operators agree that the GST rate structure is more favorable and taxpayer friendly. For small enterprises, such as low-cost hotels and eateries, GST is more tax payer friendly. However, because they pay significant taxes or do not receive their money back for services, larger hotels, restaurants, and tour companies may believe that the GST is unjust. The government can lower taxes on luxury services and provide input tax credits to better assist them.
- The majority of tourists agree with tax refund makes GST more tax payer friendly. The provision of GST refunds for overseas tourists makes the tax system more user-friendly. It reduces the effective cost of transport and shopping, encouraging increased spending and transforming Nainital district into a popular tourist destination.
- Most operators concur that tax refunds make GST easier for taxpayers. In addition to providing financial comfort, the return mechanism promotes the expansion of travel agencies and hotel restaurants. Because service providers may now invest more in high-quality goods and services knowing they will obtain tax credits and refunds, this promotes business growth.

**Suggestions**

- Consider capping GST rates for tourism-related services between 10-15% to align with other popular tourist destinations like Thailand and Singapore, which levy GST/VAT between 5-10%, thereby encouraging inbound tourism.
- Ensure seamless availability of ITC on inputs and input services for tourism businesses, including hotels, restaurants, and tour operators, to reduce cascading effects and lower operational costs. In order to motivate service providers to develop competitive packages, make it easier and more transparent to claim ITC for bundled services (e.g., accommodation with food).
- Aim for consistency in state road taxes and entry fees for commercial vehicles as well as monuments, which presently differ considerably and increase the financial burden on visitors, particularly those from

other countries. Encourage governments to rationalize their taxes in order to allow seamless travel and improve the visitor experience across states.

- Make use of the unified tax structure provided by the GST to simplifies procedures and make compliance easier for travel agencies, which will enhance consumer happiness and service quality. Promote real-time tax filing and digital invoicing to expedite tax administration and cut down on delays in hotel and restaurant check-out and billing procedures.
- Streamlining the GST filing process can significantly alleviate the administrative burden on businesses. The tax authorities should consider introducing user-friendly digital platforms and software solutions that facilitate easy and intuitive filing. Providing step-by-step guides and video tutorials can further assist businesses in accurately reporting their GST liabilities, thereby promoting higher compliance rates.
- Extend GST subsidies or exemptions for tourism investments in lesser-known and unexplored destinations as per the "13 Districts 13 Destinations" initiative to promote balanced regional tourism development.Strengthen the Single Window Clearance System for GST registration and compliance for tourism businesses to reduce procedural delays and encourage formalization of the largely unorganized tourism sector in Uttarakhand.

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