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GST-A game changer for the textile sector in India

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Abstract
This paper is an analysis of what the impact of GST (Goods and Services Tax) will be on textile sector. It is an accepted fact that GST is not merely a tax change but a business change as it will impact all functions of an organization such as finance, product pricing, supply chain, information technology, contracts, commercials etc. Thus, it is imperative that all these functional teams should be aware about the GST. But the underlying question is what should these team members read/ refer for GST? There are mixed response, inexplicit arguments and opinions among the Manufactures, traders and society about the Goods and Services Tax (GST) to be implemented by Government of India. GST is a comprehensive, indirect, multi-stage, destination- based tax that will be levied on every value addition. The goods and services tax (GST) is aimed at creating a single unified market that will directly affects all sectors and sections of our economy. This is the biggest reform proposed in the tax regime of our country after independence. It is something that each of us must understand as it is going to affect our lives in a very significant manner. France was the first country to introduce GST in 1954. Worldwide, Almost 150 countries have introduced GST in one or the other form since now. India has chosen the Canadian model of dual GST. Introduction of GST could have a considerable impact on textile industry. It is one of key sector in Indian economy with a direct linkage to the overall growth of Indian and global economy. Textile plays a major role in the Indian economy India's textile market size measure in (USD billion). It contributes 14 per cent to overall index of industrial production (IIP) and 5 per cent to GDP. GST will bring vast changes in the textile industry of India. In this research paper and I have started with the introduction, in general of GST and have tried to highlight the objectives the proposed GST is trying to achieve. Thereafter, I have discussed the old indirect tax regime system and then an effort has been made to examine the impact on textile sector under GST regime and finally, the paper draws out a conclusion.

Keywords: Goods and service tax (GST), Indirect tax and Textile sector.

1. Introduction
1.1 GST- AN Overview
The One Hundred and Twenty Second Amendment Bill of the Constitution of India, formally referred to as The Constitution (One Hundred and First Amendment) Act, 2016, introduced a national Goods and Services Tax in India from 1 July 2017. The GST law is likely to change the whole scenario of current indirect tax system. It is considered as biggest tax reform since 1947.Here is a brief chronology outlining the major milestones on the proposal for introduction of GST in India:

- In 2000, Vajpayee government started discussion on GST by setting up an expert panel headed by Asim Dasgupta, former West Bengal finance Minister.
- In 2003, the Kelkar Task Force on indirect tax had suggested to have a comprehensive indirect tax reform through GST.
- In 2006, UPA finance minister P Chidambaram proposes GST in his Union budget. The empowered committee of state finance ministers was assigned the responsibility to chalk out a road map for its implementation.
- In 2008, Empowered committee submits a report ‘A model and roadmap for GST in India’.
- Based on inputs from the Centre and states, the empowered committee released its first discussion paper on GST in November, 2009.
- In order to amend the Constitution to enable introduction of GST, the Constitution (115th Amendment) Bill was introduced in the Lok Sabha in March 2011.

As per the prescribed procedure, the Bill was referred to the Standing Committee on Finance of Parliament for examination and report.

- The Parliamentary Standing Committee submitted its report in August, 2013, to the Lok Sabha. Most of the recommendations made by the Empowered Committee and the Parliamentary Standing Committee were accepted and the draft Amendment Bill was suitably revised.
- In June 2014, the draft Constitutional Amendment Bill was sent to the Empowered Committee after approval of the new government.
- In 2015, Jaitely in his budget speech sets GST rollout deadline on April1, 2016. Lok sabha approves the bill on may6. The congress demands capping GST rate at 18%. The NDA government fails to get it passed in Rajya Sabha.
- In 2016, centre and states agree on constitution amendment bill without a cap on the rates. The bill is approved by the RS on august 2016. The amended bill is passed in the LS on august 8.
- The GST council headed by the Union Finance is formed. The council decided on four-slab rate GST structure of 5%, 12%, 18% and 28%. The 'sin' or 'demerit' products such as tobacco items, aerated drinks and luxury cars, would come under the highest tax slab and may attract a cess, which would raise the tax burden to 40%.
- In 2017, the date for the implementation of the new tax structure is shifted july 1, 2017, as the centre and states took time to finalise the draft bills- CGST, IGST, SGST and U-GST.

The introduction of such a tax in Indian Economy is a concrete step of Government of India as one of the biggest taxation reforms and is all set to integrate State economies and boost overall growth.

2. Review of Literature

NISHITA(2014) [5] examined "Goods And Service Tax: It's Impact On Indian Economy", and concluded in her research paper that GST is not simply VAT plus service tax, but a major improvement over the previous system of VAT and disjointed services tax – a justified step forward. She also stated that a single rate would help to maintain simplicity and transparency by treating all goods and services as equal without giving special treatment to some 'special' goods and/or services.

Nitin (2014) [1] studied, "Goods and Service Tax- A Way Forward" and concluded that implementation of GST in India will help in removing economic distortion by current indirect tax system and is expected to encourage unbiased tax structure which is indifferent to geographical locations.

Monika And Upasana (2015) [3] studied "GST in India: A Key Tax Reform" and concluded that implementation of GST provides a simple, user- friendly and transparent tax system. GST stands for a coherent tax system which will colligate most of current indirect taxes and in long term it will lead to higher output, more employment opportunities and flourish GDP by 1-1.5%.It can also be used as an effective tool for fiscal policy management if implemented successfully due to nation-wide same tax rate. It execution will also results in lower cost of doing business that will make the domestic products.

Shefali (2016) [4] studied "A Research Paper on an Impact of Goods and Service Tax (GST) on Indian Economy" and found that GST will simplify existing indirect tax system and will help to remove inefficiencies created by the existing current heterogeneous taxation system only if there is a clear consensus over issues of threshold limit, revenue rate, and inclusion of petroleum products, electricity, liquor and real estate. Until the consensus is reached, the government should resist from implementing such regime.

Akanksha and Aastha (2016) [2] in their article named " Goods And Services Tax In India - A Positive Reform For Indirect Tax System" that GST will provide relief to producers and consumers by providing wide and comprehensive coverage of input tax credit set-off, service tax set off and subsuming the several taxes. Efficient formulation of GST will lead to resource and revenue gain for both Centre and States majorly through widening of tax base and improvement in tax compliance. They further concluded that GST will have a positive impact on various sectors and industry. Although implementation of GST requires concentrated efforts of all stake holders namely, Central and State Government, trade and industry. Thus, necessary steps should be taken.

Poonam (2017) [6] studied "Goods and Services Tax in India: An Introductory Study' and concluded that GST would be a really necessary step in the field of indirect taxation. Paper has tried to relinquish information concerning GST system. She additionally quoted in her research paper that Consumer's tax burden can just about scale back to 25% to 30%. Indian manufactured products would become a lot more competitive in the domestic and international markets. This taxation system would instantly encourage economic growth. GST with its transparent mode will prove easier to administer.

Mahender (2017) [7] studied "GST Effect on Manufacturing Industry – India" and conclude that manufacturing industry is playing a significant role in Indian business scenario hence manufacturing sector is economic growth of nation. In his research paper he states that "The cemetery industry can enjoy operating and transportation expenses with the introduction of GST". Automobile industry will also get benefits of the GST. Consumer and durable sector expenditure will also reduce. Telecom and banking and financial services will face the risk of rise in operating expenses. Textile and garment industry maybe negatively impacted with the introduction of GST. Media companies (DTH) may also have negative scenario.

Lourdunathan and Xavier (2017) [8] studied "A study on implementation of goods and services tax (GST) in India: Prospectus and challenges" and concluded that GST will bring One Nation and One Tax market. Efficient formulation of GST will lead to resource and revenue gain for both Centre and States majorly through widening of tax base and improvement in tax compliance. She suggested in her research paper that it is necessary on the part of the government to educate, conduct proper training, continuous seminars and workshop on GST is need of the hour. Thus, necessary steps should be taken.

3. Objective of Study

The study has following objectives:

I. To cognize the concept of GST.
II. To study the key role of textile industry in the Indian economy.

III. To study the pertinent issues in current taxation and GST under textile industry.
IV. To examine the impact on textile sector under GST regime.

4. Research Methodology

The researcher used an explorative analysis technique supported past literature from various journals, annual, reports, newspapers and magazines covering wide assortment of educational literature on goods and service Tax. In keeping with the objectives of the study, the analysis style is of descriptive in nature. Available secondary data was extensively used for the study.

5. Concept of Gst

a. Meaning of GST

GST is a comprehensive, indirect, multi-stage, destination-based tax that will be levied on every value addition. The goods and services tax (GST) is aimed at creating a single unified market that will directly affects all sectors and sections of our economy.GST is a tax levied at each stage of value- addition in the supply of goods and services. It seeks to eliminate inefficiencies in the tax system that results 'tax on tax'. It is a single tax on the supply of goods and service, right from the manufacturer to the consumer. Credits of input taxes paid at each stage will be available in the subsequent stage of value addition, which makes GST essentially a tax only on value addition at each stage. The final consumer will thus bear only the GST charged by the last dealer in the supply chain, with set-off benefits at all the previous stages. For example a garment manufacturer gets credit for the taxes paid on the materials purchased while computing the final indirect tax liability on his product that is collected from the consumer.

b. Existing taxes subsumed into GST

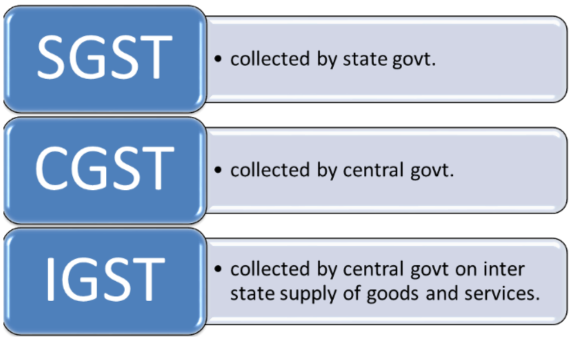
The introduction of GST will replace the various taxes presently being levied by Central & State Government(s).The following taxes levied by Central government will be subsumed:

- Central Excise Duty
- Additional Duties of Excise (Textiles and Textile Products)
- The Excise Duty levied under the Medicinal and Toiletries Preparation Act
- Service Tax
- Additional Customs Duty, commonly known as Countervailing Duty (CVD)
- Special Additional Duty of Customs-4% (SAD)
- Cesses and surcharges in so far as they relate to supply of goods and services.

Following State Taxes will be subsumed:

- State VAT
- Central Sales Tax (levied by the Centre and collected by the States)
- Entertainment Tax (not levied by the local bodies)
- Octroi and Entry Tax (all forms)
- Purchase Tax
- Luxury Tax
- Taxes on lottery, betting and gambling
- State cesses and surcharges in so far as they relate to supply of goods and services.
- Taxes on advertisements

c. Dual GST Structure:-



The goods and services Tax (GST) is a comprehensive value added tax (VAT) on the supply of goods or services. France was the first country to introduce this value added tax system in 1954. India has choosen the Canadian model of dual GST and honours the federal structure.GST is levied by central and state government. This comprises of :- Central GST (CGST) which will be levied by centre, State GST (SGST) which will be levied by state and Integrated GST (IGST) which will be levied by central government. For within the state (Intra-State) supplies both CGST and SGST shall be levied with CGST Portion payable to Central Government and SGST Portion payable to respective state. For across the state (Inter-State) supplies IGST (CGST + SGST) shall be levied and collected by centre out of which the SGST Portion shall be transferred to respective consumer state.

d. Who is Liable to pay GST?

Any person who is supplying goods or services is liable to pay GST. This is very clear; however, the government has also set up the basic exemption limit for small suppliers of goods and services. Any person having aggregate turnover more than 20 lakh is liable to register under GST and hence needs to pay the tax as well. However, the person belongs to the northeastern state, then he needs to register if his turnover is more than10 lakh. For example:-The objective of this proviso maybe for the following case. Suppose Mr. A is a supplier from Delhi with a total supply of 14 Lakh. He wants to expand his business, so he decided to open a branch in Assam (Northeast state). So the question is which basic limit does it apply to the Mr A, 20 Lakh or 10 Lakh? The answer is Rs.10 lakh.

e. Four Tier Rate Structure:-

A four tier rate GST tax Structure of 5%, 12%, 18% and 28% with lower rates for essential items and the highest for luxury and de-merits goods that would also attract an additional cess, have been decided by the GST Council i.e.

- 5% - Essential Goods
- 12% - Standard slab rate
- 18% - Standard Slab rate
- 28% - De-merit and Luxury goods

6. Objectives of GST

One of the main objective of goods and Service Tax (GST) would be to eliminate the cascading effects of taxes on production and distribution cost of goods and services. The exclusion of cascading effects i.e. tax on tax can considerably improve the aggressiveness of original goods and services in market that ends up in useful impact to the value growth of the country. It is felt that GST would serve a superior reason to realize the target of streamlining taxation regime in India which may take away cascading effects in supply chain until the extent of ultimate customers.

7. Benefits of GST

A. To business and industry:-

- **Easy compliance:** A robust and comprehensive IT system would be the foundation of the GST regime in India. Therefore, all tax payer services such as registrations, returns, payments, etc. would be available to the taxpayers online, which would make compliance easy and transparent.
- **Uniformity of tax rates and structures**: GST will ensure that indirect tax rates and structures are common across the country, thereby increasing certainty and ease of doing business. In other words, GST would make doing business in the country tax neutral, irrespective of the choice of place of doing business.
- **Removal of cascading**: A system of seamless tax-credits throughout the value-chain, and across boundaries of States, would ensure that there is minimal cascading of taxes. This would reduce hidden costs of doing business.
- **Improved competitiveness:** Reduction in transaction costs of doing business would eventually lead to an improved competitiveness for the trade and industry.

To manufacturers and exporters:

- **The subsuming of major Central and State taxes in GST:** complete and comprehensive set-off of input goods and services and phasing out of Central Sales Tax (CST) would reduce the cost of locally manufactured goods and services. This will increase the competitiveness of Indian goods and services in the international market and give boost to Indian exports. The uniformity in tax rates and procedures across the country will also go a long way in reducing the compliance cost.

B. To Central and State Governments:-

- **Simple and easy to administer:** Multiple indirect taxes at the Central and State levels are being replaced by GST. Backed with a robust end-to-end IT system, GST would be simpler and easier to administer than all other indirect taxes of the Centre and State levied so far.
- **Better controls on leakage:** GST will result in better tax compliance due to a robust IT infrastructure. Due to the seamless transfer of input tax credit from one stage to another in the chain of value addition, there is an inbuilt mechanism in the design of GST that would incentivize tax compliance by traders.
- **Higher revenue efficiency:** GST is expected to decrease the cost of collection of tax revenues of the Government, and will therefore, lead to higher revenue efficiency.

C. To consumers

Single and transparent tax proportionate to the value of goods and services: Due to multiple indirect taxes being levied by the Centre and State, with incomplete or no input tax credits available at progressive stages of value addition, the cost of most goods and services in the country today are laden with many hidden taxes. Under GST, there would be only one tax from the manufacturer to the consumer, leading to transparency of taxes paid to the final consumer.

- **Relief in overall tax burden:** Because of efficiency gains and prevention of leakages, the overall tax burden on most commodities will come down, which will benefit consumers.

8. Role of Textile Sector in the Indian Economy

India’s textile sector is one of the oldest industries in Indian economy dating back several centuries. It is one of key sector in Indian economy with a direct linkage to the overall growth of Indian and global economy. Textile plays a major role in the Indian economy India's textile market size (USD billion). It contributes 11 per cent to overall index of industrial production (IIP) and 5 per cent to GDP. The industry is the second largest employer after agriculture, providing employment to over 45 million people directly and 60 million people indirectly. The industry accounts for nearly 15 per cent of total exports. The industry accounts for nearly 11 per cent of total exports. The textile industry has two broad segments. First, the unorganized sector consists of handloom, handicrafts and sericulture, which are operated on a small scale and through traditional tools and methods. The second is the organized sector consisting of spinning, apparel and garments segment which apply modern machinery and techniques such as economies of scale. The Indian Textile industry is amongst very few industries that is vertically integrated from raw material to finished Products (From fibre to retail). With potential growth opportunities in both the global and the domestic market it has leveraged its strong manufacturing position to achieve considerable expansion.

9. Some Pertinent Issues in Current Taxation under Textile Industry

There are mainly two kinds of Indirect Taxes i.e. Central Excise Duties and service Tax. Service is not levied on Textile since it comes under goods. Under current taxation system, textile products are largely exempted or are taxed at terribly low rate. State Governments have stopped levying sales tax after the termination of additional Excise Duty.

Central Excise duty: The domestic textile business has associate degree optional route to pay zero excise duty across numerous stages of the value chain, provided they do not claim the Input Tax Credit (ITC) at any stage. Cotton primarily based industry are exempt from payment of excise and apparels have been attracting excise duty at effective rate of 1.2% (if opted for 2% payment with abatement @ 40%) or 7.5%(if opted for 12.5% payment with abatement of 40%).

Job Work In garment industry: Persistently, brand house owners outsource the goods factory- made fully or on job work basis. There are special provisions that the central excise duty levy that in traditional course ought to be with the job worker gets shifted to brand owner. Such brand owner instead of job-worker has to register and comply with excise provisions. Brand owner instead may authorize his job-worker to get registration and pay the duty on goods.

Value Added Tax (VAT): VAT being a state specific tax is subject to different provisions in several states. Most of the states in India has exempted textiles and materials from levy of VAT. Garments together with textiles are being subject to lower rate of VAT in many states.

Entry Tax: In case of many states, entry tax is levied on specified goods once goods enter native space. Even textiles like cotton, woolen or silk or artificial silks are prone to entry tax in states like Karnataka at the rate of 1% which is adding to purchase cost.

Customs Duty: Custom duty in India is outlined under the Customs Act, 1962 and permits the government to levy duty on exports and imports, prohibit export and import of goods, procedures for importing/exporting and offences, penalties etc. Under customs duty different taxes are levied like Basic customs Duty, Additional Customs Duty (CVD), Protecting duty, Anti-dumping duty and Safeguard duty. Custom duty on exports is generally null rated aside from raw cotton and cotton waste; imports are leviable to CVD and special CVD.

Export Incentives: These are in form of drawback, rebate/ refund of taxes paid and several other incentives in the form of scrips which could be sold.

10. Textiles under GST System

Rates on textile and apparel industry: Under GST regime, all natural fibres, including cotton, cotton yarn, fabrics and ready-made garments valued below Rs 1,000 have been classified under 5 percent GST rate, garments valued above Rs 1,000 under 12 percent; synthetic or man-made fibers and synthetic yarn under 18 percent, with the fabric irrespective of fibre has been classified under 5 percent GST rate.

Fibre	Yarn	Fabric	Ready-made apparels
Fibres can be from plants (cotton, jute and animal silk) Cotton and other natural fibre are taxed at 5%. Man- made fibre is at 18%. Jute and silk fibre is exempted from GST	All yarn (except man–made) is taxed at 5%. Man-made yarn is taxed at 18%.	All fabrics at 5%	**Below 1000:** GST is at 5 % (no refund of input tax credit in case of inverted duly structure). **Above 1000:** GST is at 12%.

Job Work: At the start, the GST rates for official procedure in textile industry were kept at 18%, which were later revised on widespread industry demands. GST rates on job work of textile yarn and fabric manufacturing activity were reduced to 5 per cent. Textile job works like cutting, embroidery, finishing, washing or pressing, packing, bleaching, dyeing, printing, knitting, and colouring has been brought underneath the 5% GST slab. But the textile sector thinks that processes like stitching, printing, embroidery might still attract 18 per cent, not five per cent. Their reason for the worry is that these processes come into play after the fabric is converted to a garment.

Entry tax: Entry tax will be subsumed under GST.

Textile Imports and Exports under GST: Import, export and supply to SEZ, EOU shall be considered as inter-state Supply. Import of goods shall be taxed in GST and Tax paid (IGST) on foreign goods shall be eligible for credit as input tax credit to the importer. Exports physical and supplies to SEZ are going to be treated as Zero Rated Supplies. No tax will be payable on export of goods. However, credit of input tax credit will be available and the same may be utilized by the exporter for other outward in the alternative, the exporter may claim refund of corresponding input tax credit. Export benefits like drawback, rebate/ refund would be available.

11. Impact of GST on Textile Sector

Shift towards organized sector: A substantial segment of the Indian textile industry operates under the unorganized sector. It creates a gap in the input tax credit system. If the registered taxpayers buy inputs from the unorganized sector, they can not avail input tax credit facility. GST on textile will bring a significant change in the input tax credit system and it will create an important balance between organized and unorganized sectors of the industry. In fact, GST will help the entire textile industry in shifting towards an organized sector.

Improved compliances: An important effect of GST would be to improve compliance. The value chain under the GST will be fully traceable. As a result, ITC claims will have to be backed by full information chain of purchases and sales. Improved compliance will automatically lead to higher revenues for any given rate as long as that rate is not excessively high.

Increase in administrative cost: for the textile industry as hitherto most of the activities were out of tax net.

Input Tax Credit for Capital Goods: Presently, Indian textile manufacturers need to pay heavy excise duty while importing capital goods. This excise duty is costly as input tax credit facility is not available under current tax laws. But with GST's launch, the excise duty will have input tax credit facility and it will decrease the total import cost for capital goods.

Textile industry will be more competitive: GST will restructure the input tax credit claiming process. It will make the entire textile industry more aggressive in the export market. In addition to this, input tax credit will be a significant step for promoting the export of textile products. It will also encourage the manufacturers to adopt cutting-edge production system to develop existing products.

GST will encourage the farmers: Cotton yarn and fabrics will come under 5% GST tax slab and it will inspire the farmers to grow ample amount of cotton more than before. The farmers will get the accurate price for their hard work. It is expected that GST on textile will create development in the entire value chain.

Readymade garments will be costlier: GST on readymade garments will create a huge difference in the current consumption. The tax slab will be 12% under GST while the present slab is 4-5% VAT and 2% excise. This higher tax slab will definitely increase the price of readymade garments for the consumers.

GST on apparel: The Indian government has decided to keep 5% GST on apparels that are below than INR 1000 and apparels beyond this price will have 12% GST rate. In India, mass consumption of apparel is generally below Rs 1000. With the increasing purchasing capacity, change in the tax system will not have an impact on the buying pattern of consumers.

Transparent taxation: In GST, textile output will be taxed and input tax credit will be rebate whether in the case of export or for domestic use making taxation transparent.

Fiscal barriers for inter-state movement to be removed: Reduce time of movement and logistic costs, stocking costs and carrying cost.

12. Conclusion of the Study

From above discussion it is concluded that introduction of GST will usher in a plethora of changes in the textile business of India with an overall positive impact on the sector. GST implementation is expected to produce impetus to various reforms and policy measures envisaged by the Government for the ease of doing business and to usher India into a simple, transparent and tax friendly regime. It will simplify the present procedures by converging various complex indirect taxes into a unified platform and conjointly improve the "textile export" state of affairs of India. The compliant would notice their goods become competitive and the sector would conjointly take part in contributing to tax in addition to providing employment and other social benefits at a level higher than today's. No doubt that GST will give India a world class tax system by amalgamating erstwhile completely different treatments to manufacturing and service sector. But all this will be subject to its rational style, timely implementation and regular follow up. Hence, it can be concluded that GST in the Indian framework will plug revenue leakages in current system and at the same time will provide relief to taxpayer in terms of reduced tax burden, elimination of cascading effect and seamless flow of input credit on most of the commodities, in addition to unleashing a stream of commercial benefits hitherto untouched by the VAT system and would essentially lead to Economic Development.

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