

Volume 7, Issue 1 (II)
January – March 2020

ISSN 2394 - 7780

International Journal of
Advance and Innovative Research
(Conference Special)



Indian Academicians and Researchers Association
www.iaraedu.com



National Conference
on
New Insight for Suitable Development of
Commercial Agriculture in Rural India

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on
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Volume 7, Issue 1 (II): January - March 2020

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International Journal of Advance & Innovative Research
(ISSN: 2394-7780)

The Journal has been positively evaluated in the SJIF Journals Master List evaluation process
SJIF 2018 = 7.363

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IMPACT OF GST ON AGRICULTURAL SECTOR**Dr. Vivek B. Waykar¹ and Prakash Rambhau Bhalerao²**¹Assistant Professor & Head, R. B. Attal College, Georai, (Beed)²Research Scholar, Department of Commerce, Dr. BAMU Aurangabad**ABSTRACT**

Agriculture plays a vital role in India's economy. Over 58 per cent of the rural households depend on agriculture as their principal means of livelihood. Agriculture, along with fisheries and forestry, is one of the largest contributors to the Gross Domestic Product (GDP). As per the 2nd advised estimates by the Central Statistics Office (CSO), the share of agriculture and allied sectors (including agriculture, livestock, forestry and fishery) is expected to be 17.3 per cent of the Gross Value Added (GVA) during 2016-17 at 2011-12 prices. Though, implementation of GST is going to benefit a lot, the farmers/distributors in the long run as there will be a single unified national agriculture market. GST would certify that farmers in India, who contribute the most to GDP, will be able to sell their produce for the best available price. Overall, it seems, from the inputs side, that the cost of cultivation for farmers may increase marginally, which in turn may put mild pressure on agri-prices. But the story is not complete unless we see the taxation structure on agri output prices.

INTRODUCTION

The introduction of Goods and Services Tax (GST) would be a very significant step in the field of indirect tax reforms in India. By amalgamating a large number of Central and State taxes into a single tax, it would mitigate cascading or double taxation in a major way and pave the way for a common national market. From the consumer point of view, the biggest advantage would be in terms of a reduction in the overall tax burden on goods, which is currently estimated to be around 25%-30%. Introduction of GST would also make Indian products competitive in the domestic and international markets. Studies show that this would have a boosting impact on economic growth. Last but not the least, this tax, because of its transparent and self-policing character, would be easier to administer. The advantages of GST is that will replace indirect taxes which are levied by central and state government. The GST structure will present a transparent system which will be helpful to reduce the burden of cascading effect and it will also improve the tax compliances and tax collection. GST will prove the uniformity of taxes in all over the country.

Agriculture play a significant role in Indian economy. It employs the largest section of India's workforce contributing around 16% in India's GDP. The impact of GST on agricultural sector is foreseen to be positive. The agricultural sector is the largest contributing sector the overall Indian GDP. It covers around 16% of Indian GDP. The implementation of GST would have an impact on many sections of the society. One of the major issues faced by the agricultural sector is the transportation of agriculture products across state lines all over India. It is highly probable that GST shall resolve the issue of transportation. GST may provide India with its first National Market for the agricultural goods. There are a lot of clarifications which need to be provided for rates for agricultural products. Special reduced rates should be declared for items like tea, coffee, and milk under the GST.

OBJECTIVES OF THE STUDY

1. To know about the Goods and Service Tax benefits.
2. To study the impact of Goods and Service Tax in the Agricultural Sector in India.
3. To analyse the difference in tax percentage in GST and earlier taxing system in Agricultural Service and Goods.
4. To observe the merits and demerits of the Goods and Service Tax in the Agricultural Sector in India.

RESEARCH METHODOLOGY AND DATA COLLECTION

All the data used for the study will be collected from secondary data sources also most of the data will be generated through following sources.

SECONDARY DATA

Various reference books, Journals, Reports related websites and other related printed materials will be used for proposed research work.

LITERATURE REVIEW

Chadha et al. (2009) have broke down that GST would prompt effective portion of elements of creation. The general value level would go down. It is normal that the genuine comes back to the components of creation would go up. Their outcomes demonstrated picks up in genuine comes back to arrive extending somewhere in the range of 0.42 and 0.82 for each penny. Wage rate increases changed somewhere in the range of 0.68 and 1.33 for every penny. The genuine comes back to capital would pick up some place, somewhere in the range of 0.37 and 0.74 for every penny. In whole, usage of a far reaching GST in India is relied upon to prompt proficient allotment of components of generation in this way prompting picks up in GDP and fares.

Satish Chander, Director General, FAI said that compost items are probably going to experience the ill effects of higher occurrence of charges with execution of GST. Thusly, it is unequivocally felt that there is a requirement for the administration to give careful consideration to manure area, keeping in see its immediate linkage with ranchers and horticulture. Any new duty administration ought not straight forwardly or in a round about way increment the cost of composts to the ranchers, particularly when government keeps on giving sponsorship on manure specifically or by implication. At first sight, the legislature should in this Way; either permits zero or concessional rate of GST on composts.

Shaik et al. (2015) have same view about GST, they said that GST goes about as partner in the aggregate pick up for industry, exchange, farming and normal customers and in addition for the Central Government and the State Government and along these lines at last accommodating being developed of Indian economy. It was additionally revealed that GST will prompt give business benefits, which were stayed immaculate by the VAT framework. Jaiprakash had same view that GST at Central and State levels are required to give more help to agribusiness, industry and shoppers. He likewise demonstrated that exchange and industry have urging reactions to GST. Along these lines GST offers us the best alternative to expand our expense base and we ought not to miss this chances to present it when the conditions are very ideal and economy is getting a charge out of enduring development with just Mellow expansion.

HISTORY OF GST IN INDIA

In 2006, first it was announced to introduce GST by 2010. The Bill was passed in 2011 in the Rajya Sabha and 2014 in Lok Sabha and accepted after long years after committee meetings. Finally passed in August 2016 and came into force from 1st July, 2017.

BENEFITS OF GST

There are many benefits of GST but followings are some major benefits.

- 1) GST Will help to create a unified common national market for India, giving a boost to Foreign investment and “Make in India” campaign;
- 2) GST Will prevent cascading of taxes as Input Tax Credit will be available across goods and services at every stage of supply;
- 3) Harmonization of laws, procedures and rates of tax;
- 4) It will boost export and manufacturing activity, generate more employment and thus increase GDP with gainful employment leading to substantive economic growth;
- 5) Ultimately it will help in poverty eradication by generating more employment and more financial resources;

IMPACT OF GST ON AGRICULTURAL SECTOR:

GST plays an important role in agricultural and agri allied sectors. It is essential to improve the transparency, reliability, timeline of supply chain mechanism. A better supply chain mechanism would ensure a reduction in wastage and cost for the farmers/retailers. GST would also help in reducing the cost of heavy machinery required for producing agricultural commodities. Under the model GST law, dairy farming, poultry farming, and stock breeding are kept out of the definition of agriculture. Therefore these will be taxable under the GST.

India is stand better because of agricultural sector. It also plays a vital role in India’s economy. Over 58 per cent of the rural households depend on agriculture as their principal means of livelihood. Agriculture, along with fisheries and forestry, is one of the largest contributors to the Gross Domestic Product (GDP). As per the 2nd advised estimates by the Central Statistics Office (CSO), the share of agriculture and allied sectors (including agriculture, livestock, forestry and fishery) is expected to be 17.3 per cent of the Gross Value Added (GVA) during 2016-17 at 2011-12 prices.

- The execution of GST is expected to boost the agricultural market as taxation under a subsumed single rate would make the movement of agricultural commodities hassle free as the products would be able to reach places via trucks in a better way.
- Interstate trading of a particular product often is subjected to various taxes, permission, license required for different states at every point of their transaction. This had often created hindrance in trading of products across the country for many traders in the past. So implementing GST would be the first step towards liberalizing the marketing of agricultural products and creating a smooth transaction of goods.
- GST would make the agro-machineries affordable to the small and marginal farmers in India which was beyond their reach due to high excise duty on the machinery. Agricultural products were always subject to diversity in the taxation rates so a single rate of goods and service tax would benefit the national agricultural market and help the farmers and traders to sell their products in any part of the country and receive the best price for their product.
- The proposed GST rate should provide consistency in tax of processed and unprocessed food items so that processed food comes within the reach of all the consumers. The slab for GST rate of processed food should be different for different income group to make the benefit of such food available for all the consumers.

CONCLUSION

An increase in the cost of few agricultural products is anticipated due to the rise in inflation index for lesser period. The present indirect tax reforms although have positive implication for the agricultural sector as a whole but would also make small and marginal farmers pocket lighter. Though, implementation of GST is going to benefit a lot, the farmers/distributors in the long run as there will a single unified national agriculture market. GST would certify that farmers in India, who contribute the most to GDP, will be able to sell their produce for the best available price. The implementation of GST is inevitably linked to successful implementation of NAM as it aims at unified tax structure of goods and services which would eventually include agricultural produce. The National Agricultural Market envisages smooth flow of goods across states leading to competitive and transparent prices with likelihood of increased share to the farmer in the value created in agricultural commodities. The learning's from the GST experience may also help in resolving various bottlenecks to be encountered in evolving a unified common agricultural market.

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