

A Study On Impact of GST in Tirupur Textile Industry

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Abstract- This work presents the design of a compact microstrip filtenna for miniaturized Internet of Things (IoT) devices operating in the Long-Term Evolution (LTE) band. The proposed filtenna integrates a 3rd-order hairpin band-pass filter with a coplanar patch antenna on an FR4 substrate ($\epsilon_r = 4.4$, thickness = 0.8 mm), enabling both radiation and interference suppression in a single structure. The filter provides a passband from 2.53 GHz to 2.68 GHz, matching the LTE band with low insertion loss and high transmission. The antenna section achieves good impedance matching and stable radiation performance. Simulation results show a resonant frequency around 2.6 GHz with a return loss better than -27 dB and an omnidirectional radiation pattern suitable for IoT applications. The proposed filtenna offers compact size, reduced circuit complexity, and improved out-of-band interference rejection for reliable LTE-based IoT communication.

Keywords: Internet of Things(IoT), Circular microstrip patch antenna, hairpin band-pass filter, microstrip filtenna.

I. INTRODUCTION

GST (Goods and Services Tax) is an indirect tax introduced in India on 1 July 2017. It replaced multiple taxes such as VAT, excise duty and service tax. The main aim of GST is to create a uniform tax system across the country. It helps in reducing tax complexity and improving transparency. GST is considered a major tax reform in India.

Tirupur is known as the knitwear capital of India and is famous for textile production and exports. The textile industry provides employment to a large number of people. After GST implementation, many changes occurred in pricing and business operations. It has affected both small and large textile traders. This study focuses on analyzing the impact of GST on the Tirupur textile industry.

II. REVIEW OF LITERATURE

Purohit, M.C. (2017) studied the implementation of GST in India and its impact on the economy. The study found that GST simplifies the tax structure by replacing multiple indirect taxes. It improves transparency and reduces tax evasion. The study also highlights that GST supports better business efficiency. Overall, GST is considered a major reform in the Indian tax system.

Mohan, R. (2018) analyzed the impact of GST on the textile industry in India. The study concluded that GST introduced a uniform tax system across the country. It reduced the complexity of multiple taxes faced by textile traders. However, the study also found that small traders faced difficulties in GST compliance and return filing. Initial challenges were high during the early stage of implementation.

Gupta, N. (2019) examined the impact of GST on small and medium enterprises. The study found that GST improved tax efficiency and transparency in business transactions. It helped in reducing cascading effect of taxes. However, it increased the compliance burden for small businesses. The study concludes that proper awareness and training are needed for better implementation.

Objectives

- To study the impact of GST on the Tirupur textile industry.
- To examine the awareness of GST among textile traders.
- To analyze the transparency in GST billing system.
- To identify the problems faced by textile businesses after GST implementation.

III. RESEARCH METHODOLOGY

The study uses a descriptive research design to analyze the impact of GST. It is based on primary and secondary data.

Sampling Method

Convenience sampling is used to select respondents who are easily available. It helps to save time and cost.

Sample Size

The study includes 100 respondents from Tirupur textile businesses. This sample size is sufficient for analysis.

Data Collection

Primary Data:

Primary data is collected directly from respondents through questionnaires. It provides first-hand information for the study.

Secondary Data:

Secondary data is collected from books, journals, and websites. It provides already available information related to the study.

Percentage Analysis

Awareness Of Gst Among Respondents

S.No	Particulars	No. of respondents	Percentage
1.	Highly aware	30	30%
2.	Moderately aware	40	40%
3.	Slightly aware	20	20%
4.	Not aware	10	10%
	Total	100	100%

Interpretation

The table shows that most respondents (40%) are moderately aware of GST, indicating a moderate level of awareness. Only a small percentage (10%) are not aware.

Descriptive Analysis (Mean & Standard Deviation)

S.No	Particulars	Mean	Standard Deviation
1.	Awareness of GST charges	3.40	1.1200
2.	Understanding GST calculation	3.20	1.0800
3.	Transparency in GST billing	3.10	1.1500
4.	Change in prices after GST	3.30	1.0900

Interpretation

The mean values indicate a moderate level of awareness and impact of GST among respondents. The standard deviation shows slight variation in their opinions.

Findings

- Most of the respondents (40%) are moderately aware of GST. This shows that awareness level among textile traders is average.
- The mean value (3.40) indicates higher awareness of GST charges. Standard deviation shows slight variation in respondents' opinions.

Suggestions

- The government should simplify the GST filing procedures to reduce complexity for textile businesses. This will help small and medium enterprises comply with GST regulations more easily.
- Proper GST awareness and training programs should be conducted for textile entrepreneurs. This will improve their understanding of GST rules and return filing procedures.
- The GST portal should be improved to avoid technical issues during online filing. A stable and user-friendly system will reduce delays and errors in GST returns.
- The government should ensure faster processing of input tax credit and refunds. This will help businesses maintain better working capital and financial stability.

IV. CONCLUSION

The study focuses on the impact of GST on the Tirupur textile industry. It shows that GST has brought a uniform tax system and improved transparency in business transactions. Most respondents have a moderate level of awareness about GST. GST has also increased the use of digital systems in textile businesses. However, some traders face difficulties in filing returns and understanding procedures. The study highlights both positive and negative impacts of GST. Overall, GST has a positive effect on the textile industry with some challenges.

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