

# The Impact of Goods and Services Tax (GST) on Retailers

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**Abstract:** *The Goods and Services Tax (GST) has significantly transformed the retail sector by consolidating multiple indirect taxes into a single, unified taxation system. This study evaluates the effects of GST on retailers, considering both its benefits and challenges. The research investigates GST's impact on pricing strategies, tax compliance, supply chain efficiency, and profitability. While GST has simplified tax administration, reduced tax evasion, and enhanced transparency, small retailers have encountered difficulties with compliance costs, digital tax filing, and cash flow due to delayed input tax credit refunds. The study adopts a mixed-method approach, incorporating surveys, interviews, and secondary data analysis to assess the real-world implications of GST. Comparative analysis of pre-GST and post-GST business operations indicates that large retailers have gained from the structured tax framework, while small businesses struggle with regulatory burdens. The findings suggest that GST has improved supply chain management and tax compliance, but further policy refinements are necessary to reduce compliance burdens on small businesses. Recommendations include simplifying tax filing processes and expediting tax refunds to support retailers. This study contributes to a broader understanding of GST's impact on the retail sector and provides actionable insights for policymakers.*

**Keywords:** GST, Retailers, Tax Compliance, Supply Chain, Profitability, Indirect Taxation, Digital Compliance, Small Businesses, Policy Reform, Tax Refunds

