

Consumer Awareness and Perception of GST Reform 2025 in the Everyday Essentials Market in India

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Abstract: *The Goods and Services Tax (GST) reforms, which were implemented in 2025, are intended to create a more cohesive, transparent, and effective taxation structure. In India, indirect tax reform represents a significant shift in the taxation system. This study examines how Indian consumers' awareness and perception of the GST reforms (2025) impact their purchasing decisions in the daily necessities market. Using both qualitative and quantitative methods, the research takes a descriptive and analytical approach. Primary data were collected through a structured questionnaire administered to 50 FMCG consumers using convenience sampling. We collected secondary data from government publications, reports, and journals. The data was to be analyzed using statistical tools like regression, ANOVA, t-test, Chi-square test, and percentage analysis. The findings indicate that although there is a moderate level of awareness of GST reforms by some consumers, there still remain substantial knowledge gaps, especially with regard to GST rates, billing transparency, and actual price impact. Consumer perception is more influenced by retailer communication and obvious price changes than technical tax benefits. The study also points out that organized retailers, price comparison, and brand switching preferences of consumers have all grown as a result of GST reforms. While the goal of the GST reforms (2025) is to increase affordability and transparency in the FMCG industry, the study finds that their success primarily rests on consumer awareness and market-level communication. To guarantee that the intended advantages of GST reforms are fully realized at the consumer level, the study suggests more robust consumer education programs, more transparent billing procedures, and better retailer communication..*

Keywords: GST Reforms 2025, Indirect tax, Consumer awareness, FMCG Market, Perception

