International Journal of Political Science and Governance 2024; 6(2): 95-100

E-ISSN: 2664-603X
P-ISSN: 2664-6021
IJPSG 2024; 6(2): 95-100
www.journalofpoliticalscience.com
Received: 12-05-2024
Accepted: 19-06-2024

Dr. D Ananda
Faculty of Political Science, School of Social Sciences, IGNOU, New Delhi, India

Corresponding Author:
Dr. D Ananda
Faculty of Political Science, School of Social Sciences, IGNOU, New Delhi, India

Goods and services tax and its implications for fiscal federalism in India

Dr. D Ananda

DOI: https://doi.org/10.33545/26646021.2024.v6.i2b.371

Abstract
This paper analyses the effects of the Goods and Services Tax (GST) on fiscal federalism in India, focusing on the changing financial relationship between the central and State governments. Before GST was introduced, states had more control over raising revenue through indirect taxes like Value Added Tax (VAT). With the introduction of GST in 2017, many state and central taxes were combined, leading to a shift in the balance of power by centralizing indirect taxes. The paper examines how this change has reduced states' financial independence, discusses the GST Council's role, and highlights states' revenue-generating difficulties. It also looks into issues related to revenue sharing, the increased central control over fiscal matters, and the impact of GST on cooperative federalism. The study emphasizes balancing central control and maintaining states' fiscal independence while benefiting from a unified tax system.

Keywords: Goods and Services Tax (GST), fiscal federalism, cooperative federalism, state fiscal autonomy

Introduction

India's federal structure is unique due to its constitutional design, which emphasises both regional autonomy and centralized authority. The Indian Constitution outlines clear divisions of power, including financial responsibilities, between the center and states. Articles 268-293 of the Constitution specifically govern the distribution of financial powers and revenues, allowing states significant autonomy in raising their revenue through various taxes. This fiscal independence is critical to maintaining the balance of power in a federal system, where states need the financial capability to manage local needs and development. Indian federalism presents a distinctive arrangement that balances centralised authority with regional autonomy. This system is codified in the Indian Constitution, which clearly defines the division of powers and responsibilities between the central government and the states.

The Indian Constitution establishes a federal structure with a division of powers between the center and states. Articles 245-255 outline the legislative relations, while Articles 256-263 govern the administrative relations between the Union and the States. The financial relations are governed by Articles 268-293, which provide states with significant fiscal autonomy. Article 246 of the Constitution outlines the distribution of legislative powers, with the Union List (List I), State List (List II), and Concurrent List (List III) specifying the domains of the central and State governments. The states have the power to levy taxes on subjects mentioned in the State List, such as taxes on professions, trades, callings and employments (Article 276), stamp duties (Article 246 read with Entry 63 of List II), and taxes on the sale or purchase of goods (Article 286).

A vital component of this federal structure is the financial relationship between these levels of government. Historically, the central government has had greater control over revenue collection, mainly through direct and indirect taxes, while the states were limited to taxes such as land revenue, excise duties on alcohol, and sales tax. This division led to a fiscal imbalance, as states often had more spending obligations than revenue sources to fulfil them (Rao & Singh, 2005) [15]. India's indirect tax system was fragmented before the Goods and Services Tax (GST) was introduced in 2017. The central government levied taxes like excise duty and service tax, whereas the states imposed taxes such as VAT and sales tax. This multiplicity of taxes resulted in inefficiencies, such as cascading taxes and complications in tax compliance, which affected economic integration across the country (Mukherjee, 2015) [14].

Implementing the Goods and Services Tax (GST) in India has substantially shifted the balance of fiscal powers between the central and State governments. Before the implementation of GST, the Indian Constitution granted states considerable authority to generate revenue through various indirect taxes like Value Added Tax (VAT), excise duties, and entry taxes. The pre-GST regime allowed states to exercise fiscal independence, with the central and state governments imposing taxes on goods and services based on their respective tax jurisdictions. Furthermore, the financial framework before GST relied heavily on recommendations from the Finance Commission to determine how revenue would be shared between the Centre and states. Transfers from the centre, including grants and tax devolution, were often considered inadequate for states to meet their fiscal responsibilities. The introduction of GST sought to remedy these inefficiencies by creating a more streamlined and unified tax system nationwide. However, it also substantially changed the financial dynamics between the centre and states, raising new questions about fiscal federalism.

The primary objective of this paper is to critically examine the impact of the Goods and Services Tax (GST) on fiscal federalism in India, focusing on the evolving financial dynamics between the central and State governments since its implementation in 2017. It specifically investigates the influence of GST on state tax revenues, resource distribution, and the degree of financial autonomy states retain under the new taxation regime. Furthermore, the paper evaluates whether the GST framework has bolstered or restricted states' ability to generate independent revenue and fostered greater economic cooperation between the central and State governments. In addition, the paper delves into the role of the GST Council, analysing its effectiveness in promoting cooperative federalism while also addressing concerns about the potential centralization of fiscal authority. Through a detailed review of existing literature, policy frameworks, and government reports, this study aims to offer a nuanced understanding of the long-term fiscal implications of GST on India's federal structure, highlighting key areas of reform and governance challenges.

Pre-GST fiscal federalism in India

Fiscal federalism in India before implementing the Goods and Services Tax (GST) in 2017 was characterized by a complex interplay of financial powers and responsibilities between the central and state governments. This system, rooted in the Indian Constitution, shaped the country's economic landscape and governance structure. The Indian Constitution delineates the fiscal responsibilities of the centre and the states through the Seventh Schedule, which categorizes taxes into three lists: The Union, State, and Concurrent. The Union List contains taxes only the central government can levy, while the State List includes those states can impose. The Concurrent List allows both levels of government to legislate on some issues, although it does not include taxation powers. Articles 270 and 280 of the Constitution provide a framework for revenue sharing between the centre and states. Article 270 mandates the distribution of net tax proceeds collected by the centre among states, while Article 280 establishes the Finance Commission to recommend the distribution of tax revenues and grants-in-aid to states. This system aimed to promote cooperative federalism, where both levels of government would work together to enhance economic efficiency and address regional disparities.

Challenges in pre-GST fiscal federalism

The pre-GST regime involved many indirect taxes, including Value Added Tax (VAT), Central Sales Tax (CST), excise duty, and service tax. This complexity resulted in business compliance challenges and hindered economic growth. There were significant disparities in revenue generation capabilities among states. Wealthier states could generate more revenue, while poorer states relied heavily on central transfers, leading to tensions in Centre-State relations. Many states struggled to enhance their revenue bases due to limited fiscal autonomy and reliance on central transfers. This situation was exacerbated by economic disparities across regions, affecting states' abilities to fund development projects (Debroy, 2023) [7]. Frequent disputes arose over allocating tax revenues and the encroachment of central powers into state taxation domains. States often felt that their autonomy was undermined by central policies and taxation practices (Bansal, 2022) [2]. Inefficiencies in Tax Administration: The lack of a unified tax structure led to inefficiencies in tax administration, with multiple authorities involved in tax collection, resulting in increased compliance costs for businesses and lower tax revenues for states.

The Goods and Service Tax (GST)

The Goods and Services Tax (GST) in India, first proposed by the Kelkar Task Force on Indirect Taxes in 2000, aimed to overhaul the country's complex and segmented tax system by introducing a unified framework to simplify compliance, reduce tax overlap, and enhance economic cohesion. The Empowered Committee of State Finance Ministers outlined this in a roadmap and a discussion paper in 2009. Legislative efforts began with introducing the Constitution Amendment Bill in 2011, which faced various hurdles, including state compensation issues. Substantial progress was made in passing the Constitution (122nd Amendment) Bill, 2014, which received parliamentary approval in 2016 and was enacted as the 101st Constitution Amendment Act. The GST Council, which was formed subsequently, was pivotal in finalising the details, such as tax rates and exemptions. GST was officially implemented on July 1 2017, standardising tax categories and simplifying the tax structure across the nation. Preparatory steps included establishing the GST Network (GSTN) to support the technological and administrative needs of the new system, focusing on registration, filing, and payment processes. Despite initial challenges businesses face in adapting to the new system, GST has become a fundamental component of India's tax landscape, marking a significant shift towards a more streamlined and transparent indirect tax regime. (GST Council, n.d.)

The political autonomy of federal units is intrinsically tied to their financial independence. Recognizing this, the Indian Constitution provides mechanisms for distributing financial resources between the Centre and the States. Articles 268 to 293, found in Part XII, outline these financial relations. According to Article 265, taxes can only be levied or collected under the authority of law. The Parliament holds exclusive power over taxes listed under the Union List, while the State legislatures retain authority over subjects in the State List. Both levels of government have the right to tax subjects listed in the Concurrent List, though the residual taxation powers rest solely with the Parliament. Prior to the 101st Constitutional Amendment in 2016, which introduced the Goods and Services Tax (GST), taxation powers were divided between the Centre and the States. The previous system allowed for the levy and distribution of taxes between the two, as specified in Articles 268, 268A, 269, 270, and 271. The 101st Amendment unified various taxes such as excise duty, service tax, and sales tax into a single GST, applicable nationwide (Ministry of Finance, 2021) [13]. India's federal structure is characterized by a unique constitutional design that balances regional autonomy with centralized authority. The Indian Constitution delineates clear divisions of power, including financial responsibilities, between the central and State governments. This fiscal independence is vital for maintaining a balance of power in a federal system, as states require the financial capability to address local needs and drive development.

The implications of GST for Indian federalism are profound, as the shift towards a unified taxation system strengthens cooperative federalism or tilts the balance of power towards the centre. The Supreme Court's recent judgment in the UoI v. Mohit Minerals case emphasized that the recommendations of the GST Council are merely suggestive and do not bind state legislatures, thereby reaffirming the autonomy of states in fiscal matters (Srinivas, 2023) [17]. The case concerned the imposition of IGST on ocean freight charges for imports made under a "cost-insurance-freight" (CIF) arrangement. Under this system, the law mandated the importer to bear the IGST on the freight element, even though the transportation contract existed solely between foreign parties. Additionally, the importer was required to pay customs duty on the CIF value of the imported goods. This case arose from an appeal against a Gujarat High Court judgment invalidating two notifications, deeming them inconsistent with the IGST Act of 2017. In *Union of India v. Mohit Minerals*, the Supreme Court, on May 19, 2022, ruled that the IGST on ocean freight was unconstitutional, determining that it resulted in double taxation. The Court affirmed the Gujarat High Court's decision, with the judgment carrying significant implications for states' authority to legislate on GST matters and the interpretation of the term "recommendation" as introduced by the Constitution (101st Amendment) Act, 2016 (Lakshmikumaran & Sridharan Attorneys, 2022) [12].

Introducing the Goods and Services Tax (GST) in India significantly transforms the country's fiscal framework. This reform marked a shift in the centre-state fiscal balance, as taxation powers traditionally divided between the Union and state governments were now shared under the GST regime, altering the financial autonomy of states. Enacted through the 101st Constitutional Amendment Act in 2016, GST replaced a complex web of central and State taxes with a unified taxation system, significantly altering the dynamics of India's federal structure. Before GST, the Union and state governments had distinct taxation powers, enshrined in Articles 268 to 293 of the Constitution, which ensured financial autonomy for states. The shift to a centralised system of indirect taxation raised significant concerns about the impact on state fiscal autonomy and the balance of power within the federal structure.

The GST system operates through a dual mechanism, where the Central and State governments share concurrent powers to levy taxes on goods and services. The creation of the GST Council an institutional body of representatives from the Union and state governments was intended to promote cooperative federalism by allowing for consensus-based decision-making on GST rates, exemptions, and revenue-sharing principles. Despite this cooperative framework, concerns have arisen regarding the erosion of fiscal autonomy at the state level, particularly for manufacturing-heavy states such as Maharashtra, Tamil Nadu, and Karnataka, which previously benefitted from state-level taxation on goods produced within their borders (Rao & Singh, 2021) [16].

The GST has unified these multiple taxes into a single tax system, where both the Central and State Governments have concurrent powers to levy and collect taxes on goods and services, fostering a more coordinated tax environment across different states and promoting economic integration. The GST includes Central GST (CGST) and State GST (SGST), which the Central and respective State governments impose on intra-state transactions. For inter-state transactions and imports, an Integrated GST (IGST) is levied, collected by the Central Government, and then distributed to the destination state, ensuring that the tax revenue accrues to the State where the goods or services are consumed.

Composition of GST council

The GST Council, which includes the Union Finance Minister and representatives from all states and union territories, plays a pivotal role in this system. It is responsible for making critical decisions regarding GST, such as setting tax rates, defining exemptions, and determining the principles of revenue distribution between the Central and State Governments. Remarkably, the Council operates on a consensus basis, enhancing cooperative federalism. To mitigate any adverse financial impacts on states due to the shift to GST, particularly in terms of potential revenue loss, the Central Government implemented a compensation mechanism. This arrangement was designed to compensate states for any shortfall between their projected revenue growth and actual revenue collection during the initial years following GST's implementation. In essence, the introduction of GST has not only streamlined the tax system but also strengthened the fiscal relationship between the Central and State Governments, leading to improved administrative efficiency and economic competitiveness within India. The system's reliance on a cooperative and consensus-driven approach between the Central and State Governments emphasises a transformative shift in India's financial governance and intergovernmental relations. (GST Council, n.d.)

The Goods and Services Tax (GST) in India is a comprehensive, multi-stage, destination-based tax designed to streamline the indirect taxation system. By consolidating various indirect taxes, GST offers a unified structure that addresses many challenges of the earlier tax regime. The GST replaces multiple taxes previously levied by central and State governments, including excise duty, service tax, and VAT. This consolidation has created a uniform tax structure across India, reducing the cascading effect of taxes. GST operates under a dual structure: Central GST (CGST) is collected by the central government on intra-state sales, and the state government collects State GST (SGST). The central government levies Integrated GST (IGST) for inter-state transactions and imports, with revenue shared with the destination state. Unlike the earlier origin-based system, GST is applied at the point of consumption. The tax is levied on value added at each stage of the supply chain, ensuring a clear and transparent tax trail. This system allows businesses to claim input tax credits, where taxes paid on purchases can be deducted from the tax payable on sales, thus avoiding double taxation and reducing the final tax burden on consumers. Certain goods, such as alcohol for human consumption, are exempt from GST. Petroleum products are temporarily outside GST, though they will be brought under its purview based on future decisions by the GST Council. Tobacco, however, remains taxable under GST, with the central government continuing to levy an excise duty on it.

Small businesses below a specified turnover threshold are exempt from GST, reducing their compliance obligations. The composition scheme also provides small taxpayers with a simplified tax regime, featuring lower tax rates and easier compliance procedures, thereby promoting ease of business. The GST Network (GSTN) has revolutionized tax administration by digitalizing the processes of registration, tax payment, and return filing. This system enhances the efficiency and transparency of tax compliance, integrating electronic tracking of transactions and promoting accountability. The streamlined digital infrastructure helps curb tax evasion and encourages compliance.

According to Article 279A (1) of the Constitution, as amended, the President is required to establish the GST Council within 60 days after the commencement of Article 279A. This article was enacted on September 12, 2016, following its notification on September 10, 2016. The GST Council is a joint body comprising central and State governments. Its members include the Union Finance Minister as the Chairperson, the Union Minister of State responsible for Revenue or Finance, and the Finance or Taxation Ministers from each State or their nominated representatives. Article 279A (4) outlines the Council's responsibilities to provide recommendations to both the Union and state governments on various GST-related issues. These include determining which goods and services are taxable or exempt, developing model GST laws, setting principles for the Place of Supply, establishing threshold limits, and specifying GST rates, including minimum rates and bands. The Council also advises on special rates for additional resources during natural disasters and on specific provisions tailored to individual states. (Article 279A, Constitution of India)

On September 12, 2016, the Union Cabinet approved the establishment of the GST Council and its Secretariat in New Delhi. The Secretariat's structure includes the Secretary of Revenue as the ex-officio Secretary to the Council, the Central Board of Excise and Customs Chairperson as a non-voting permanent invitee, and one Additional Secretary and four Commissioner Positions. The Central Government fully funds the Secretariat's recurring and non-recurring expenses. Personnel for the Secretariat are sourced from central and State government bodies on a deputation basis (GST Council, n.d.).

The voting pattern of the GST council

The voting pattern of the Goods and Services Tax (GST) Council has played a pivotal role in shaping state fiscal policies in India, mainly through its weighted voting structure and the power dynamics it creates between the central and State governments. The GST Council follows a weighted voting system where the central government controls one-third of the total votes, while the collective votes of all state governments make up two-thirds. Importantly, any resolution within the Council requires a three-fourths majority to pass, effectively granting the central government a rejection over decision-making (Bhattacharjee & Sarkar, 2018) [3]. This voting arrangement has led to concerns about an imbalance of power, as it frequently results in decisions that favour central interests over those of individual states.

The collective decision-making process of the GST Council has restricted states' ability to design their fiscal policies independently. Previously, under the Value Added Tax (VAT) regime, states had significant flexibility in setting their tax rates and structures. With the advent of the GST system, this autonomy has diminished, as states must now comply with uniform rates and policies determined by the Council. Consequently, many states have expressed concerns about erasing their fiscal independence. Although the GST Council provides a platform for states to voice their fiscal concerns, the efficacy of these negotiations is often constrained by the central government's significant voting power. For instance, while states like Kerala have advocated for specific tax rates that align with their fiscal needs, the central government's influence often outweighs state-level efforts (Kannan & Shukla, n.d.). Thus, although the Council facilitates discussion, the outcomes may not always reflect the states' preferences. As concerns over states' revenue-raising capabilities under the GST framework grow, the voting dynamics of the GST Council may face closer scrutiny.

Impact on states' fiscal autonomy

The introduction of the Goods and Services Tax (GST) in 2017 has posed significant challenges to this balance by centralizing indirect taxation under a unified framework, wherein both central and State governments share taxation powers. While GST aims to simplify the tax system and promote national economic integration, it raises critical questions about the evolving nature of Indian federalism. Scholars argue that GST may erode the fiscal autonomy previously enjoyed by states, as the GST Council plays a pivotal role in setting tax rates, determining exemptions, and distributing revenue (Bansal, 2022; Ghosh, 2022) [2, 8]. The role of the Goods and Services Tax (GST) Council has significantly impacted state fiscal autonomy in India, reshaping the dynamics of federalism. Established under Article 279A of the Constitution, the GST Council comprises representatives from central and State governments, including the Union Finance Minister and state finance ministers. This body is tasked with making recommendations regarding tax rates, the structure of GST, and the distribution of revenues, thereby playing a crucial role in implementing GST across the country. The GST Council is a constitutional entity tasked with guiding, administering, and applying India's Goods and Services Tax (GST). It convened for the first time on September 22-23, 2016, and continues to meet regularly to address various GST-related matters. Key responsibilities of the Council include determining tax rates, setting exemptions and thresholds, and formulating administrative procedures. Decisions within the Council are made through a consensus-based approach. Specifically, any decision requires the approval of at least three-fourths of the weighted votes of the members present and voting. The voting power is distributed such that the central government holds one-third of the total votes, and the state governments collectively hold two-thirds, reflecting a commitment to cooperative federalism.

One of the most notable effects of the GST Council's establishment is the centralization of taxation powers, which has reduced states' fiscal autonomy. Before GST, states had the authority to levy various indirect taxes, such as Value Added Tax (VAT) and entry tax, allowing them to tailor tax rates and policies to their specific economic contexts. However, under the GST regime, states have ceded much of this power, as they can no longer unilaterally alter tax rates or design their indirect tax systems. Instead, they must adhere to the rates and policies established by the GST Council, which operates on a consensus-based decision-making model where the central government holds significant influence due to its weighted voting power (Ghosh, 2022) [8]. The GST Council's collective decision-making process means states lose their rights to frame their indirect tax policies. This shift has raised concerns among state governments regarding their ability to respond to local economic needs and maintain fiscal independence. For example, states can no longer independently adjust GST rates for specific commodities, which limits their capacity to generate revenue based on local economic conditions. The only remaining fiscal autonomy pertains to certain taxes that are excluded from the GST framework, such as stamp duty and certain local levies (Kannan & Shukla, n.d.)

Revenue sharing and compensation issues

The GST regime also introduced a compensation mechanism designed to address potential revenue losses for states resulting from the transition to GST. Initially, states were promised compensation for any five-year revenue shortfalls based on a growth rate of 14% in GST revenue. However, delays in compensation payments and disputes over revenue sharing have created tensions between the central and State governments, highlighting the dependency of states on central transfers (Biswas, 2021). This dependency further complicates the fiscal landscape, as states must navigate their financial management while relying on the central government for timely compensation. While the GST Council was intended to foster cooperative federalism and streamline the taxation process in India, its role has substantially impacted state fiscal autonomy. The centralization of tax powers, coupled with the dependency on the GST Council for decision-making, has raised critical questions about the balance of power in India's federal structure. As states grapple with these changes, the long-term implications for fiscal federalism and state autonomy remain significant for ongoing research and policy discussion.

Implementing the Goods and Services Tax (GST) resulted states losing their taxation authority over several core domains, with exceptions only for petroleum, alcohol, and stamp duty. This change significantly impacted states' financial stability, leading to delayed payments and substantial reductions in capital expenditures. However, Manufacturing states like Tamil Nadu, Karnataka, and Maharashtra have expressed concerns regarding the GST framework primarily because, under the earlier system, they benefitted from collecting taxes on goods manufactured within their borders but consumed elsewhere. This arrangement provided substantial revenue, supporting local infrastructure and development projects. There are also concerns about the disincentive for states to invest in manufacturing infrastructure if they cannot accumulate direct tax benefits from such investments. States might shift focus towards becoming consumption-centric rather than production-oriented, which could affect long-term industrial policies (Das, 2017) [6].

The situation worsened with the COVID-19 pandemic, which began affecting revenue streams following the initiation of lockdowns in late March 2020. Initially, the central government committed to compensating states for revenue losses attributed to the GST for five years. However, by August 30, 2020, the Union Finance Minister announced the government's inability to fulfil these compensation payments due to the financial strain caused by the pandemic, describing the situation as an "Act of God." This announcement has been critically received by the states, which are concurrently managing the extensive financial demands of combating the pandemic. "GST compensation payments to states have been pending since April 2020… The GST compensation requirement is estimated to be around Rs 3 lakh crore this year, while the cess collection is expected to be around Rs 65,000 crore – an estimated compensation shortfall of Rs 2.35 lakh crore." (Indian Express, September 1, 2020) [10].

Tamil Nadu and Karnataka state governments were vocally fighting with the Union government for essential aid in response to the destructive impact of Cyclone Michaung and other natural disasters in 2023. Following considerable political negotiations and initiatives undertaken by the Dravida Munnetra Kazhagam (DMK)-led government of Tamil Nadu and the Congress-led government of Karnataka, including the filing of a lawsuit before the Supreme Court and numerous consultations with central authorities, the Union government has disbursed relief funds. This process underscores the pivotal function of federal structures and the provision of central financial assistance in addressing state-level disaster responses within India (The Hindu Bureau, 2024) [18].

Conclusion

The introduction of the Goods and Services Tax (GST) in India marks a significant turning point in the country's fiscal federalism, profoundly reshaping the financial relationship between the central and State governments. While GST has effectively merged multiple indirect taxes, streamlined the tax system, and facilitated greater economic integration across states, it has also raised concerns about reducing state fiscal autonomy. The centralized nature of GST, particularly the influential role of the GST Council in setting tax rates and policies, has notably limited states' capacity to independently manage their fiscal affairs, particularly in creating tax policies tailored to local economic needs. This centralization has disproportionately affected states with strong manufacturing bases, such as Maharashtra, Tamil Nadu, and Karnataka, which previously enjoyed the power to tax goods produced within their jurisdictions. Under the GST regime, these states have seen their fiscal autonomy significantly reduced as tax revenues are now primarily managed by the central framework.

Moreover, the compensation mechanism designed to offset potential revenue losses for states following the GST implementation has encountered substantial difficulties, especially during the COVID-19 pandemic. Delays in compensation and disputes over revenue-sharing have exposed the financial vulnerability of states that depend heavily on central transfers. Furthermore, the weighted voting structure of the GST Council, which gives the central government a dominant role in decision-making, has exacerbated tensions in center-state fiscal relations, raising concerns about the future of cooperative federalism in India. To prevent the centralization of GST from undermining the benefits of a unified tax regime, finding a balanced approach that allows both the center and states to maintain their fiscal powers is essential. This paper emphasizes the need for reforms that address key issues related to state fiscal autonomy, revenue distribution, and the decision-making processes within the GST Council. Safeguarding India's federal structure requires a more balanced approach that acknowledges the need for state autonomy while leveraging the advantages of a unified tax system. Striking this balance will be vital for preserving both national economic objectives and the fiscal independence of states in the post-GST era.

References

1. Aradhanajain. Impact of Goods and Services Tax on Indian federalism [Internet]. Legal Service India. [cited 2024 Sep 14]. Available from: https://www.legalserviceindia.com/legal/article-11918-impact-of-goods-and-services-tax-on-indian-federalism.html
2. Bansal A. GST and cooperative federalism [Internet]. GST Council; c2022 [cited 2024 Sep 14]. Available from: https://gstcouncil.gov.in/sites/default/files/gst-knowledge/GST-and-Co-operative-Federalism.pdf
3. Bhattacharjee S, Sarkar P. Voting in the Goods and Services Tax Council of India [Internet]. Munich Personal RePEc Archive; c2018 Apr 16 [cited 2024 Sep 14]. Available from: https://mpra.ub.uni-muenchen.de/86355/
4. Biswas M. Is GST and its propulsion of the centre-state relationship into a fiscal war undermining the principles of cooperative federalism? [Internet]. The Leaflet; c2021 Oct 17 [cited 2024 Sep 14]. Available from: https://theleaflet.in/is-gst-and-its-propulsion-of-the-centre-state-relationship-into-a-fiscal-war-undermining-the-principles-of-cooperative-federalism/
5. Government of India. Constitution of India. Original text. 2000.
6. Das. Some concerns regarding the Goods and Services Tax [Internet]. Econ Polit Wkly. 2017 Mar 4 [cited 2024 Sep 14], 52(9). Available from: https://www.epw.in/journal/2017/9/web-exclusives/some-concerns-regarding-goods-and-services-tax.html
7. Debroy. GST regime altered contours of fiscal federalism in India: Debroy [Internet]. Econ Times; c2023 Oct 13 [cited 2024 Sep 14]. Available from: https://economictimes.indiatimes.com/news/economy/finance/gst-regime-altered-contours-of-fiscal-federalism-in-india-debroy/articleshow/104404821.cms?from=mdr
8. Ghosh AK. Five years of GST: Implications for India's fiscal federalism [Internet]. Observer Research Foundation; 2022 Jul 18 [cited 2024 Sep 14]. Available from: https://www.orfonline.org/expert-speak/five-years-of-gst
9. GST Council. GST Council [Internet]. [cited 2024 Apr 27]. Available from: https://gstcouncil.gov.in/about-us
10. Indian Express. GST Council compensation: Issues in GST compensation [Internet]. 2020 Sep 1 [cited 2024 Sep 14]. Available from: https://indianexpress.com/article/explained/gst-council-compensation-states-centreexplained-issues-in-gst-compensation-6574139/
11. Kannan V, Shukla P. Analysing the working of the GST Council from the perspective of fiscal autonomy of the states [Internet]. India Law Journal. [cited 2024 Sep 14]. Available from: https://www.indialawjournal.org/analysing-the-working-of-gst-council.php
12. Lakshmikumaran & Sridharan Attorneys. IGST not payable by Indian importer on RCM basis on ocean freight in case of CIF imports [Internet]. 2022 May 23 [cited 2024 Sep 14]. Available from: https://www.lakshmisri.com/newsroom/news-briefings/igst-not-payable-by-indian-importer-on-rcm-basis-on-ocean-freight-in-case-of-cif-imports/
13. Ministry of Finance. GST: A simplified tax regime for India [Internet]. Government of India; c2021 [cited 2024 Sep 14]. Available from: https://www.gst.gov.in
14. Mukherjee S. Present state of goods and services tax (GST) reform in India. National Institute of Public Finance and Policy Working Paper; c2015. p. 31-36.
15. Rao MG, Singh N. Political economy of federalism in India. New Delhi: Oxford University Press; c2005.
16. Rao MG, Singh N. The political economy of India's GST: Federalism in a new fiscal regime. Cambridge: Cambridge University Press; c2021.
17. Srinivas K. GST in the theatre of fiscal federalism [Internet]. Law School Policy Review & Kautilya Society; c2023 Mar 2 [cited 2024 Sep 14]. Available from: https://lawschoolpolicyreview.com/2023/03/02/gst-in-the-theatre-of-fiscal-federalism/
18. The Hindu Bureau. Centre releases disaster relief funds for Karnataka and Tamil Nadu [Internet]. The Hindu; 2024 Apr 28 [cited 2024 Apr 29]. Available from: https://www.thehindu.com/news/national/centre-releases-disaster-relief-funds-for-karnataka-and-tamil-nadu/article68114958.ece