Journal of Information Systems Engineering and Management
2025, 10(38s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

GST Practitioners' Perception of the Complexity of GST Compliance Procedures and Their Satisfaction: A PLS-SEM and IPMA Approach

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ARTICLE INFO

Received: 22 Dec 2024

Revised: 20 Feb 2025

Accepted: 28 Feb 2025

ABSTRACT

Goods and Services Tax (GST) is one of the most significant tax reforms in India's tax structure. The implementation of GST has restructured the indirect taxation system in India, aiming to simplify compliance with a unified tax structure. Despite such objectives, the GST regime in India continues to face challenges due to multiple tax slabs, technical snags in GST return filing systems, and ambiguous interpretations. After periodical GST council meetings, amendments will be made in the GST provisions and revisions of tax slabs. GST Taxpayers complying with the GST procedures is crucial for streamlining the taxation system. GST practitioners are representatives who help the GST taxpayers to achieve compliance and help to reduce the complexities. This micro-study seeks to analyze the relationship between GST Practitioners' perception of the complexity of GST compliance procedures and their level of satisfaction with GST compliance procedures. In addition, it is important to identify the factors that are the strong drivers for the relationship. Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4 software was used to analyze the relationship and found an inverse relationship between complexity and satisfaction of GST compliance procedures from the perception of GST practitioners. Importance-Performance Map Analysis in SmartPLS 4 software was used to extend the results of PLS-SEM and found the strong drivers that influence the inverse relationship between complexity and satisfaction of GST compliance procedures namely monitoring of business turnover for threshold, managing timelines for returns, missing deadlines and losing credit, documentation procedures, and determining the application of reverse charge mechanism in a transaction. This micro-study offers insights to provide improvised digital infrastructure and automation to reduce the complexities and the importance of the Government guidance to remove ambiguity when there is an amendment in regulations implemented to ease the complexity of the compliance.

Keywords: Goods and Services Tax (GST), GST Practitioner, GST Compliance, GST Compliance Procedures, GST Registration, GST E-Filing, GST Input Tax Credit, GST Refund Process, GST Reverse Charge Mechanism, IPMA, PLS-SEM

JEL Code: H25, H26, C38, and M48

Journal of Information Systems Engineering and Management
2025, 10(38s)
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I.INTRODUCTION

The Goods and Services Tax was introduced in India on 1st July 2017 to reform the indirect tax regime. The primary aim of the Government of India is to develop a *'One Nation, One Tax'* regime. GST attempts to remove various complexities of taxes, increase tax transparency, lower tax evasion and corruption, and reduce the complexity of taxation (*Top 5 Objectives of GST*, n.d.). GST Compliance ensures that GST Taxpayers adhere to GST regulations and avoid penalties by complying with GST Procedures. Compliance from GST Taxpayers towards GST Procedures promotes transparency, enhances credibility, and ensures timely tax credits benefiting the Indian economy (*What Is GST Compliance*, n.d.). The GST Practitioner is a registered tax practitioner handling the GST Procedures with activities involving the registration of taxable persons, and, on behalf of the registered person, furnishes returns, claims credit and refunds, and files applications for amendment or cancellation of registration (*51_GST_Flyer_Chapter43.Pdf*, n.d.). GST Practitioners are the representatives of GST Taxpayers for various GST Procedures to ensure the compliance from registered persons under the GST Act. Their service can significantly reduce the complexities associated with GST compliance and, in turn, allow the GST Taxpayers to focus on their core business activities (*Complete Guide to GST Practitioners: Roles, Benefits, and Hiring in India*, n.d.).

II.LITERATURE REVIEW

The purpose of the Literature Review is to identify the problem, frame objectives, prepare the contents for the questionnaire, and frame the hypothesis. Compliance with GST Procedures ensures that GST Taxpayers are carrying out business activities within the GST framework with transparency and credibility and avoiding hefty fines and legal repercussions (*GST Compliance, Meaning, Importance, Components, Steps*, n.d.). GST in India has a complex structure with multiple tax slabs, a lack of technological readiness, and GST law being often subject to amendments (*Navigating GST Challenges*, n.d.). A GST Practitioner plays a crucial role, utilizing their expertise and knowledge, in ensuring that registered persons under the GST Law are in compliance with GST regulations (*Understanding the Role of GST Practitioners in Ensuring GST Compliance for Businesses - Marg ERP Blog*, 2023). Tax Complexity was viewed as a contributing factor towards non-compliance behavior among taxpayers (Saad, 2014). There is a link between 'Tax Complexity' and 'Tax Compliance' with respect to GST Audit, where with an increase in complexity, compliance reduces and vice-versa (Srivastava & Joshi, 2022).

III.RESEARCH GAP

From the literature review, the research gap has been identified. The primary factor that distinguishes this micro-study from previous studies is its focus on the complexity and satisfaction with GST compliance procedures from the perception of GST practitioners, resulting in a **knowledge gap**. Prior studies have only focused on the attitude of GST practitioners towards GST audits from the perspective of Auditors and Chartered Accountants. There is a limited number of studies on the other GST Procedures, namely GST registration, GST electronic filing of returns, GST input tax credit, GST refund process, and GST reverse charge mechanism, resulting in a **theoretical gap**. Additionally, the studies conducted on GST from the perspective of GST Practitioners are limited, and no study has been conducted using PLS-SEM and IPMA approach as far as the reviews available, resulting in a **methodological gap**. Hence, the researchers have conducted the following micro-study to address these research gaps.

IV.STATEMENT OF THE PROBLEM

Goods and Services Tax (GST) was introduced to simplify the indirect taxation system, aiming for a unified and transparent structure and remove the obstacles in various indirect taxes. Despite such objectives, GST Compliance has proven to be challenging due to frequent amendments, multiple tax slabs, technical snags in return filing systems, and ambiguous interpretations. GST Taxpayers' compliance with GST procedures is crucial for streamlining the taxation system and achieving the aims for which the GST was implemented. GST Practitioners are the intermediaries between the GST

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e-ISSN: 2468-4376
https://www.jisem-journal.com/

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administration and GST Taxpayers and are directly affected by the complexities involved in GST compliance procedures. The study on GST practitioners' perception of the complexity of GST compliance procedures and their satisfaction can help identify areas where the procedural complexities are too cumbersome and assist in reducing delays, errors, and declines in overall compliance levels.

V.SIGNIFICANCE OF THE STUDY

GST Compliance ensures that businesses adhere to the rules and regulations set forth under the GST law, such as timely registration, accurate invoicing, filing of returns, and maintaining records (*What Is GST Compliance*, n.d.-b). GST Practitioners play a vital role in compliance as representatives of registered persons under the GST Act, providing varied services and advice concerning financial, legal, accounting, and audit-related matters (Gupta et al., n.d.). The expert view of GST Practitioners towards GST procedures helps in understanding the complexities involved, allowing for different perspectives and finding solutions to reduce complexity, which in turn helps increase compliance. This micro-study aims to provide insights that can guide policymakers in making informed decisions related to GST procedures and support services, thereby ensuring compliance with GST regulations.

VI.OBJECTIVES OF THE STUDY

The following are the Objectives of the Study

i. To analyze the relationship between GST Practitioners' perception of the complexity of GST compliance procedures and their satisfaction.
ii. To identify the factors that influence the relationship between GST Practitioners' perception of the complexity of GST compliance procedures and their satisfaction.

VII.RESEARCH DESIGN

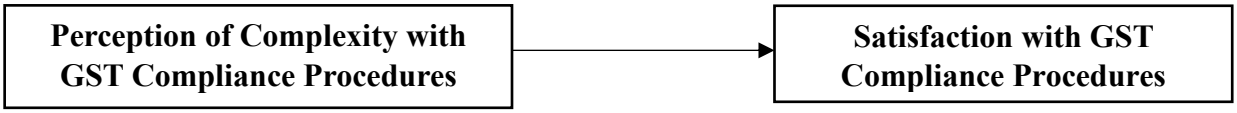
Exploratory research design is employed to examine the relationship between GST Practitioners' perception of the complexity of GST compliance procedures and their satisfaction as there is a lack of prior research on this specific relationship. This study allows for a deeper discussion into the practitioners' views towards complexity and satisfaction towards GST procedures. Qualitative data is collected with the help of well-structured questionnaires, and they are quantified using numerical values to analyze the data statistically.

VIII.METHODOLOGY

i. Conceptual Model:

A Conceptual Model is a theoretical framework that outlines the conceptual relationship between the variables.

Fig. 1: Conceptual Framework of the Study



Source: Authors' Computation

In this conceptual model, the GST practitioners' perception of the complexity of GST compliance procedures is taken as the Independent Variable and was measured using a 5-point Likert's scale where one indicated strongly agree and five indicated strongly disagree. Reverse coding was done to the Likert scale to use the items of the constructs as complexities as positive statements were used in the questionnaire. The constructs to measure the GST Procedures' complexity are GST Registration Procedure, GST Electronic Filing of Returns, GST Input Tax Credit, GST Refund Process, and GST Reverse Charge Mechanism, and the items included in the constructs are as given in **Table No. 1**.

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Table No. 1: Statements for the GST practitioners' perception of the complexity of GST compliance procedures

Sl.No.	Type	Code	Complexities
1	**GST Registration Procedure**	PGRE1	Process of gathering, organizing, and compiling necessary documentation
2		PGRE2	Handling registration for a business in different jurisdictions
3		PGRE3	Monitoring of business turnover for identifying crossing of mandatory threshold
4		PGRE4	Display of GSTIN by registered taxpayers
5		PGRE5	Display of registration type by composite taxpayers
6		PGRE6	Management of amendments and updates to registration procedures
7		PGRE7	Requirement to change GST portal password every 120 days
8	**GST Electronic Filing of Returns**	PGER1	Managing timelines for different returns
9		PGER2	Data accuracy and reconciling with financial records
10		PGER3	Handling of amendments, corrections, and adjustments
11		PGER4	Management of Aadhaar based OTP for authentication
12		PGER5	Compatibility issues, software glitches, and network connectivity issues impact on filing of returns
13		PGER6	Impact of updates, changes, and periodic maintenance in GSTN portal on e-filing process
14		PGER7	Integration of E-Invoicing with GST Return filing
15		PGER8	Filing of normal taxpayers more friendlier than composite
16		PGER9	Filing of Reconciliation Statement
17		PGER10	Penalty for delays in filing annual returns
18	**GST Input Tax Credit**	PGITC1	Document completely and accurately
19		PGITC2	Resolve Mismatches, Discrepancies, or missing invoices
20		PGITC3	Missed deadlines and loss of credit due to specified time limit
21		PGITC4	Identifying and segregating blocked credits

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22		PGITC5	Determination of proportion of eligible credit for each supply
23		PGITC6	GST regulations for interstate movement of goods
24		PGITC7	Calculation and Accounting of ITC reversal
25		PGITC8	Utilizations of IGST credit for IGST, then CGST, and then for SGST
26		PGITC9	Requirement to claim ITC when supplier complies with GST rules
27	**GST Refund Process**	PGREF1	Managing documentation of various refund types
28		PGREF2	Complete and accurate documents requirement
29		PGREF3	Verification delays that lengthen the refund process
30		PGREF4	Delay due to export documentation issues
31		PGREF5	Affected by technical issues with portals
32	**GST Reverse Charge Mechanism**	PGRCM1	Determining the application of the Reverse Charge Mechanism
33		PGRCM2	Meeting Documentation Requirements
34		PGRCM3	Maintaining Transaction Records and Reporting them in GST Returns
35		PGRCM4	Impact on Working Capital and Liquidity
36		PGRCM5	Calculation of Cross-Border Tax Liability

Source: Authors' Computation using Experts' Guidance

GST Practitioners' satisfaction with GST compliance procedures was taken as the Dependent Variable. It was measured using a 10-point Likert's scale, where one indicated a very low level of satisfaction with GST compliance procedures, and ten indicated a high level of satisfaction.

ii. Data Collection

A well-structured Questionnaire was administered to collect the primary data using both the Interview Schedule method and the Questionnaire Method. The variables for perception were constructed utilizing secondary data such as rules and regulations under the GST Act, 2017, and guidance from the experts in the GST practitioners' field. The items for the constructs were utilized after having a thorough discussion with the GST practitioners. Further, these items were not available in previous studies as no literature is available in this area.

iii. Sampling Technique

For the feasibility of data collection from the GST practitioners, the snowball sampling technique was adopted to collect primary data. The primary data were collected from 104 GST practitioners in the Guntur District of Andhra Pradesh.

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iv. Pre-Test

In order to validate the questionnaire, a Pre-Test was conducted on the data collection using Reliability analysis to know the data reliability. The Reliability of the data was analyzed by Cronbach's Alpha using PLS-SEM Software and found the data to be reliable as GST practitioners' perception of the complexity of GST compliance procedures' Cronbach's Alpha value is 0.889, which is higher than 0.7.

A **Content Validity** test involving logical validity was conducted with the help of experts in the field to evaluate the content validity of the measures. Using a **panel of experts**, **constructive feedback is received,** and each item is measured with objective criteria **(Rubio et al., 2003)**.

v. Hypothesis of the Study

The following is the null hypothesis developed for the study

H_o: *There is no significant relationship between GST Practitioners' perception of the complexity of GST compliance procedures and their satisfaction*

vi. Statistical Tools Used

PLS-SEM Software was used to analyze the relationship between GST practitioners' perception of the complexity of GST compliance procedures and their satisfaction. The software is well suited for models where the variables are latent and are to be measured by multiple indicators. In addition, Importance-Performance Map Analysis (IPMA) technique was adopted to identify the specific procedures that have a high influence on the relationship.

vii. Limitations

1. The frequent changes in GST laws and procedures can affect the consistency of perceptions over time.
2. External factors such as experience, client cooperation, training, and digital tools are not considered in the study.

viii. Report Writing Style

This micro-study is prepared according to the American Psychological Association (APA) as described in the publication manual (6th ed.) using Zotero reference management software.

IX.ANALYSIS AND DISCUSSION

For the analysis of this study, GST Practitioners' perception of the complexity of GST compliance procedures is considered as an Exogeneous Variable (Independent Variable or Latent Variable), and their satisfaction with GST compliance procedures is considered as an Endogenous Variable (Dependent Variable or Target Variable). GST Registration Procedures, GST Electronic Filing of Returns, GST Input Tax Credit, GST Refund Process, and GST Reverse Charge Mechanism are the GST compliance procedures with specified items as mentioned in Table No. 1, while level of Satisfaction measured using 10-point Likert's scale. Bootstrapping is done using PLS-SEM software, which resulted in the graphical output as shown in **Fig. 2**.

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2025, 10(38s)
e-ISSN: 2468-4376
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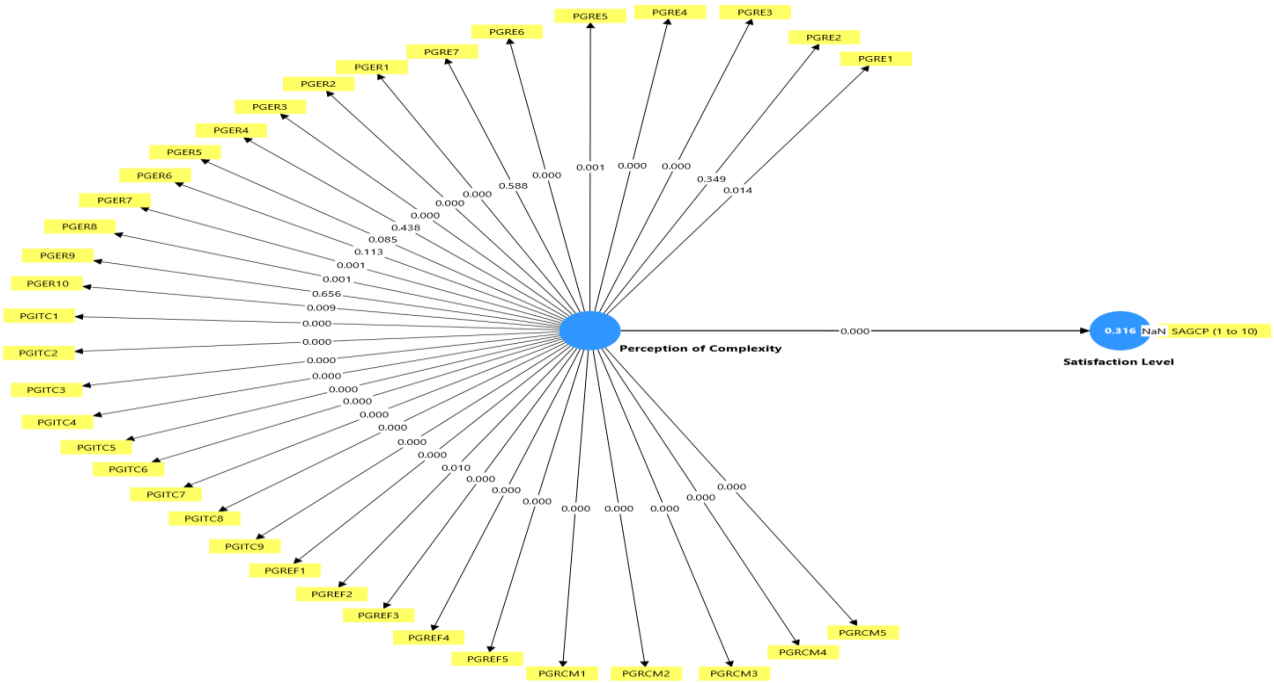
Fig. 2: Graphical Output of the data using PLS-SEM for finding outer loadings



Source: Authors' Computation Using SmartPLS 4

Table No. 2: Outer Loadings using PLS-SEM for the items of Latent Variable

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
PGRE1 <- Perception of Complexity	0.333	0.341	0.136	2.458	0.014
PGRE2 <- Perception of Complexity	**0.139**	**0.144**	**0.148**	**0.937**	**0.349**
PGRE3 <- Perception of Complexity	0.464	0.47	0.091	5.111	0.000
PGRE4 <- Perception of Complexity	0.572	0.569	0.082	6.998	0.000
PGRE5 <- Perception of Complexity	0.335	0.327	0.102	3.29	0.001
PGRE6 <- Perception of Complexity	0.429	0.423	0.103	4.164	0.000
PGRE7 <- Perception of Complexity	**-0.071**	**-0.072**	**0.132**	**0.541**	**0.588**
PGER1 <- Perception of Complexity	0.681	0.675	0.058	11.798	0.000
PGER2 <- Perception of Complexity	0.594	0.594	0.074	8.044	0.000

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e-ISSN: 2468-4376
https://www.jisem-journal.com/

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PGER3 <- Perception of Complexity	0.398	0.398	0.112	3.564	0.000
PGER4 <- Perception of Complexity	**0.112**	**0.11**	**0.145**	**0.775**	**0.438**
PGER5 <- Perception of Complexity	**0.224**	**0.22**	**0.13**	**1.725**	**0.085**
PGER6 <- Perception of Complexity	**0.204**	**0.195**	**0.129**	**1.584**	**0.113**
PGER7 <- Perception of Complexity	0.352	0.339	0.105	3.366	0.001
PGER8 <- Perception of Complexity	0.334	0.334	0.102	3.278	0.001
PGER9 <- Perception of Complexity	**0.056**	**0.054**	**0.126**	**0.445**	**0.656**
PGER10 <- Perception of Complexity	0.305	0.302	0.117	2.607	0.009
PGITC1 <- Perception of Complexity	0.815	0.804	0.055	14.759	0.000
PGITC2 <- Perception of Complexity	0.825	0.822	0.042	19.716	0.000
PGITC3 <- Perception of Complexity	0.654	0.649	0.068	9.589	0.000
PGITC4 <- Perception of Complexity	0.769	0.76	0.054	14.266	0.000
PGITC5 <- Perception of Complexity	0.619	0.605	0.076	8.108	0.000
PGITC6 <- Perception of Complexity	0.612	0.601	0.081	7.545	0.000
PGITC7 <- Perception of Complexity	0.52	0.504	0.095	5.493	0.000
PGITC8 <- Perception of Complexity	-0.368	-0.362	0.103	3.561	0.000
PGITC9 <- Perception of Complexity	-0.373	-0.377	0.102	3.67	0.000
PGREF1 <- Perception of Complexity	0.547	0.544	0.116	4.699	0.000
PGREF2 <- Perception of Complexity	0.341	0.344	0.132	2.571	0.01
PGREF3 <- Perception of Complexity	0.707	0.7	0.076	9.259	0.000

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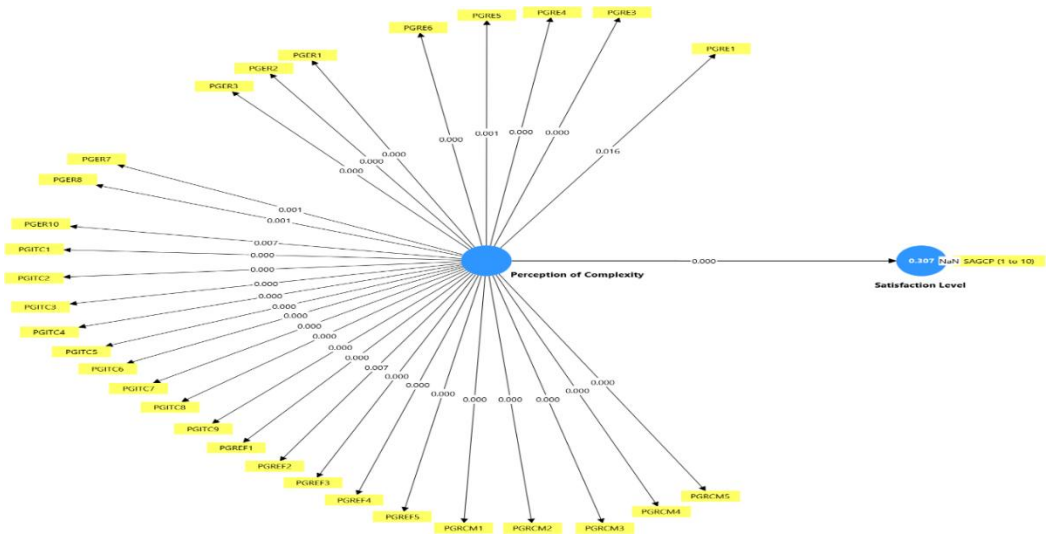
PGREF4 <- Perception of Complexity	0.61	0.596	0.101	6.016	0.000
PGREF5 <- Perception of Complexity	0.67	0.657	0.073	9.172	0.000
PGRCM1 <- Perception of Complexity	0.79	0.787	0.047	16.741	0.000
PGRCM2 <- Perception of Complexity	0.67	0.664	0.072	9.327	0.000
PGRCM3 <- Perception of Complexity	0.57	0.561	0.075	7.63	0.000
PGRCM4 <- Perception of Complexity	0.543	0.544	0.071	7.641	0.000
PGRCM5 <- Perception of Complexity	0.591	0.582	0.08	7.381	0.000
SAGCP (1 to 10) <- Satisfaction Level	1	1	0	n/a	n/a

Source: Authors' Computation Using SmartPLS 4

Outer Loadings results from the bootstrapping represent the correlation between a construct and its items, determining how well an item reflects the construct or latent variable. A low p-value (<0.05) indicates the significant contribution of the item to the construct, and a high p-value (>0.05) indicates the item does not contribute to the construct. A high p-value with low factor loading can be deleted to improve the model's validity. Using a PLS-SEM for the **validity of the model is theory-driven**. Based on the results in **Table No. 2**, the items '**PGRE2**', '**PGRE7**', '**PGER4**', '**PGER5**', '**PGER6**', and '**PGER9**' are deleted for further analysis with the items that significantly contribute to the construct. Bootstrapping is done using PLS-SEM software after the items are deleted, which resulted in the graphical output as shown in **Fig. 3**.

Fig. 3: Graphical Output of the data using PLS-SEM after the outer loadings with >0.05 p-values deleted



Source: Authors' Computation Using SmartPLS 4

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e-ISSN: 2468-4376
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Table No. 3: Results of the relationship between complexity and satisfaction of GST compliance procedures from the perception of GST practitioners using PLS-SEM

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Perception of Complexity -> Satisfaction Level	-0.554	-0.58	0.056	9.834	0.000

Source: Authors' Computation Using SmartPLS 4

PLS-SEM Software is used to analyze the data, and from **Table No. 3**, it is shown that the analysis of the relationship between GST Practitioners' perception of the complexity of and satisfaction with GST compliance Procedures resulted in **-0.554** Original Sample, **-0.58** Sample Mean, **0.056** Standard Deviation, **9.834** 't' Statistics, and **0.000** p-value.

As per the analysis of **Table No. 3**, the testing of the H_o result indicates there exists a significant relationship between GST Practitioners' perception of the complexity of GST compliance procedures and their satisfaction as the **p-value** is **0.000** less than 0.05 at 95 per cent confidence interval and **t-value** is **9.834** greater than 1.96 which indicates a strong relationship. Hence, the **null hypothesis is rejected**. As the Original Sample is **-0.554** as shown in **Table No. 3**, the relationship is inverse in nature where with high complexity of GST procedures, the GST practitioners' satisfaction reduces and vice-versa.

In order to **identify the items** of the construct that **highly impact** the **inverse relationship** between GST practitioners' perception of the complexity of GST compliance procedures and their satisfaction, an **Importance-Performance Map Analysis (IPMA)** was conducted using SmartPLS 4 software. IPMA extends the result of PLS-SEM, taking the performance of each item of the construct into account (*Importance-Performance Map Analysis (IPMA)*, n.d.). IPMA's implementation follows an additional sufficiency logic according to which multiple constructs contribute to the target variable (Hauff et al., 2024). As the Latent Variable or Independent Variable is one in this micro-study, to analyze the items of the independent variable that influence the inverse relationship with the dependent variable or target variable, Total effects are considered. Conclusions are drawn with both the importance and performance of the items where the items show >0.07 importance and <-0.04 performance.

Table No. 4: Results of Performance and Importance Scores of the items of Latent Variable using PLS-SEM

	Perception of Complexity	Satisfaction Level
PGRE1	0.06	-0.033
PGRE3	**0.075**	**-0.041**
PGRE4	0.066	-0.037
PGRE5	0.025	-0.014
PGRE6	0.047	-0.026
PGER1	**0.088**	**-0.049**
PGER2	0.066	-0.036
PGER3	0.056	-0.031
PGER7	0.017	-0.01

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PGER8	0.04	-0.022
PGER10	0.048	-0.026
PGITC1	**0.073**	**-0.041**
PGITC2	**0.096**	**-0.053**
PGITC3	**0.072**	**-0.04**
PGITC4	**0.075**	**-0.041**
PGITC5	0.041	-0.023
PGITC6	0.039	-0.022
PGITC7	0.04	-0.022
PGITC8	-0.015	0.008
PGITC9	-0.051	0.028
PGREF1	0.047	-0.026
PGREF2	0.037	-0.02
PGREF3	0.065	-0.036
PGREF4	0.048	-0.027
PGREF5	0.053	-0.029
PGRCM1	**0.093**	**-0.052**
PGRCM2	**0.078**	**-0.043**
PGRCM3	0.057	-0.031
PGRCM4	**0.07**	**-0.039**
PGRCM5	0.065	-0.036
SAGCP (1 to 10)		1

Source: Authors' Computation Using SmartPLS 4

As per the results shown in **Table No. 4**, the items '***PGRE3***', '***PGER1***', '***PGITC1***', '***PGITC2***', '***PGITC3***', '***PGITC4***', '***PGRCM1***', '***PGRCM2***', and '***PGRCM4***' are the strongest drivers leading to the inverse relationship between GST practitioners' perception of the complexity of GST compliance procedures and their satisfaction. The visual IPMA of the data given in **Table No. 4** is represented in **Fig. 4**.

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2025, 10(38s)
e-ISSN: 2468-4376
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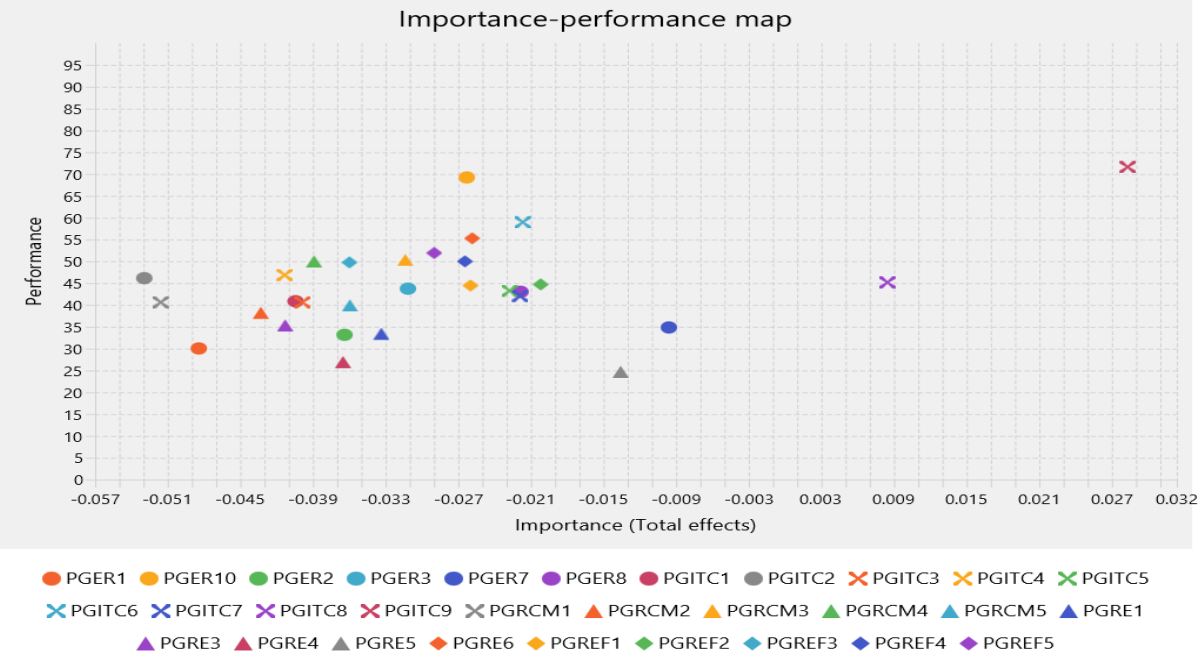
Fig. 4: Importance-Performance Map of the items influencing the relationship between complexity and satisfaction of GST compliance procedures from the perception of GST practitioners using PLS-SEM



Source: Authors' Computation Using SmartPLS 4

X.CONCLUSION

GST taxpayers adhere to the rules and regulations set forth under the GST law by complying with GST procedures. Non-compliance leads to penalties and scrutiny from the Government. GST Practitioners are the professionals that act as representatives of the GST taxpayers to comply with all the GST procedures such as registrations, filing of returns, claiming input tax credit (ITC), claiming timely refunds, and complying with reverse charge mechanism as and when needed. The GST practitioners are the experts whose views help in identifying the complexities involved with complying with GST procedures.

Understanding the relationship between the perception of the complexity of GST compliance procedures and their satisfaction from the view of GST practitioners can create a direction for policymakers to reduce the complexity and increase the compliance. From the analysis using PLS-SEM, it was found that there is an inverse relationship between complexity and satisfaction related to GST compliance procedures, where an increase in complexity leads to dissatisfaction with GST compliance procedures and vice-versa. With further analysis using Importance-Performance Map Analysis (IPMA), it was found that certain procedures namely, '**PGRE3: Monitoring of Business turnover for identifying the crossing of mandatory threshold**' related to GST registrations procedure, '**PGER1: Managing timelines for different returns' related to GST Electronic Filing of Returns**, '**PGITC1: Documenting accurately and completely for ITC**', '**PGITC2: Resolving mismatches, discrepancies, or missing invoices**' '**PGITC3: Missed deadlines and loss of credit due to specified time limit**' '**PGITC4: Identifying and segregating blocked credits**' related to GST Input Tax Credit, and '**PGRCM1: Determining the application of Reverse Charge Mechanism**' '**PGRCM2: Meeting Documentation requirements' 'PGRCM4: Impact on working capital and liquidity**' related to Reverse Charge Mechanism are the strong drivers for the inverse relationship between complexity and satisfaction of GST compliance procedures from the perception of GST practitioners.

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e-ISSN: 2468-4376
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XI.RECOMMENDATION

Based on the identified complexities that lead to high dissatisfaction, the following recommendations are given. A combination of digitization, automation, and clear guidance from the Government can address certain complexities. Improvisation of digital infrastructure with automation can help in monitoring the business turnover for registration threshold, managing timelines for different returns like GSTR-1 and GSTR-3B, missing deadlines and losing input tax credit due to specified time limits, identifying and segregating blocked credits, and determining the application of reverse charge mechanism. Implementing automated alerts can help with tracking the GST procedures and complying with them within deadlines more efficiently. Furthermore, frequent Government guidance for the procedures as and when there is an amendment in regulation can clear the complexity related to what documents are needed for specific procedure and at what transaction a reverse charge mechanism can be applied. In addition, it is for the timely resolution of any mismatches or discrepancies related to input tax credit. Forecasting analysis of the working capital based on the earlier years used due to reverse charge mechanism procedure can help with meeting the needs and mitigate liquidity concerns. These measures can simplify the complexity, improve compliance, and, in turn, enhance the satisfaction with GST procedures. The policymakers need to consider the complexities involved with GST procedures to reduce them, and this leads to higher compliance from the GST taxpayers with the help of GST practitioners.

XII.ACKNOWLEDGMENTS

The authors gratefully acknowledge and thank the GST Practitioners for giving their expert views and helping in the construction of the data collection instrument and for allowing for data collection. We mainly acknowledge Mr. Kondapalli Ravi and Mr. Y. Paparao for helping with every step of the validation of the questionnaire and data collection.

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