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GST@9: The next-gen GST – Reform, rationalise and simplify

June 2026

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Introduction

- Objective and methodology
- Respondent profile

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Introduction

Objective

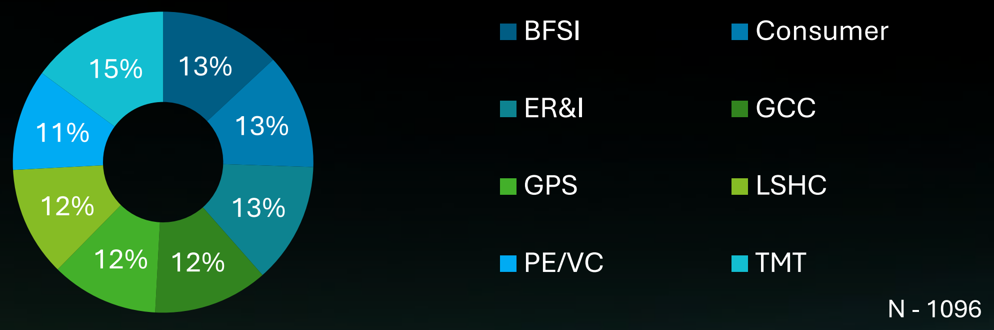
- Capture industry sentiment on the nine-year GST journey and assess the impact of next-generation reforms, including structural reforms, rate rationalisation and ease-of-living measures
- Evaluate recent GST Council decisions, including simplified registration, provisional refunds, insurance exemptions and proposed rate rationalisation
- Gather forward-looking insights for GST 2.0 by identifying sector priorities, dispute resolution expectations and technology/AI-led reforms aligned with the vision of Viksit Bharat

Methodology

- We conducted online surveys with C-suite and C-1 level senior leaders across industries and company sizes, including MSMEs
- The survey included 38 questions covering GST implementation and reform, gathering targeted feedback across key dimensions of the GST 2.0 framework
- We collated a total of **1,096** responses from 8 industries, covering multiple-select, single-select, ranking and open-ended questions

  The sum of the percentages of the options of multiple-select questions will be above 100 percent

Respondent profile



- BFSI refers to Banking and other Financial Services, ER&I refers to Energy, Resources and Industrials, GCC refers to Global Capability Centre and GPS refers to Government and Public Services
- LSHC refers to Life Sciences and Healthcare, PE/VC refers to Private Equity and Venture Capital, TMT refers to Technology, Media and Telecommunications

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Deloitte: Point of view

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Deloitte: Point of view

1. **Stability to scale**: Focus shifts from stabilisation to optimisation, as confidence grows on account of digital adoption, proactive policy changes and responsive tax administration

2. **Structural & operational streamlining for the next phase of GST reform**: Industry seeks predictability & consistency on tax interpretations and working capital optimisation, supported by rationalised inverted duty structures, flexible credit utilisation & faster refund sanctions

3. **Need for harmonised dispute resolution**: A consistent, predictable and fair framework can reduce interpretational issues, moderate audit-to-notice conversions and litigation costs

4. **Next-generation GSTN:** Focus on pre-filled returns, intelligent reconciliations and integration with e-way bill, e-invoice and SEZ portals

5. **Relief for MSMEs:** Quarterly payments, invoice-based ITC and automated interest credit mechanisms to unlock working capital and strengthen the resilience of India's small business ecosystem

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Executive summary

Executive summary

GST journey and next-gen reforms: Perception and impact

1. **Increase in stakeholder confidence**: GST earns a near universal acceptance, with **99 percent positive & neutral sentiment**, and with negative perception of **less than 1 percent**
2. **Technology-led ease:** Digitalised compliance continues to be the most valued benefit (69 percent)
3. **Rate rationalisation:** Positive impact on customers and businesses, particularly large enterprises and consumer sectors

Road to GST 2.0: Sectoral priorities and policy recommendations

1. **Priority agenda:** Structural recommendations include interpretational clarity (**85 percent**) and optimising working capital (**67 percent**), while operational priorities include uniformity in audits (**61 percent**) and faster refunds (**36 percent**)
2. **Inverted duty reform:** Emerged as a sectoral priority, led by expanding the refund formula (**69 percent**), further rate rationalisation (**63 percent**) and extending refund to past ITC accumulation (**51 percent**)
3. **Global benchmarks:** Centralised audits (**72 percent**), RCM payment via ITC (**70 percent**) and single-rate structure (**64 percent**) emerged as leading reform priorities

EoDB under GST: Audits, registrations, returns and refunds

1. **Audit reforms**: Pro-revenue approach **(65 percent)** and parallel proceedings by Central and State authorities **(62 percent)** emerge as the top concern areas
2. **Registration reform:** Pan-India document standardisation (**62 percent**) and faster registration approval timelines (**49 percent**) are leading reform areas
3. **Return filing reform:** Reconciliation ease (**48 percent**), extended credit note timelines under IMS (**41 percent**) and consolidated return filing (**32 percent**) lead the reform focus
4. **Refund reforms:** Stricter timelines (**77 percent**) and adherence to settled jurisprudence (**56 percent**) during export refund are critical
5. **ITC clarity:** Clarification on blocked ITC under Section 17(5) emerged as top priority, followed by ITC denial on retrospective registration cancellation, particularly for MSMEs

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Executive summary

Navigating GST disputes: Progress post-tribunal and emerging expectations

1. **Favourable reform**: GST Tribunal operationalisation is unanimously seen as the most impactful litigation reform
2. **Litigation drivers**: ITC eligibility leads litigation (**57 percent**), followed by classification/rate (**33 percent**) and reconciliation-related disputes (**31 percent**)
3. **Dispute resolution**: Due consideration of taxpayers' submissions and time-bound audit closure are key focal areas
4. **Appellate proceeding constraints**: Lack of independent review (**70 percent**), delayed appeal disposals (**53 percent**) and inconsistent application of judicial precedents (**46 percent**) constrain appellate proceedings

GST tech stabilisation: Expectations from GSTN 2.0

1. **Seamless compliance:** GSTN portal is increasingly valued for auto-population of returns, real-time status tracking and easy information access and retrieval
2. **Integrated portal experience**: Growing demand for unified dashboards (**53 percent**), longer data retrieval period (**42 percent**) and better performance during peak periods (**34 percent**)
3. **AI-led reconciliation**: Data processing and reconciliation (**89 percent**) drive demand for AI adoption

MSME enablement through GST: Progress and policy imperatives

1. **Overall experience**: MSMEs report positive experience (**77 percent**), driven by rising quarterly return adoption (**12 percent in 2023 to 67 percent in 2026**), followed by threshold relaxations
2. **Relief priorities**: Invoice-based ITC eligibility **(88 percent)** and quarterly payment provisions (**87 percent**) are the most preferred measures
3. **Cash flow support: MSMEs strongly back automated interest on delayed refunds** (**98 percent**) due to cash flow issues

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Survey findings

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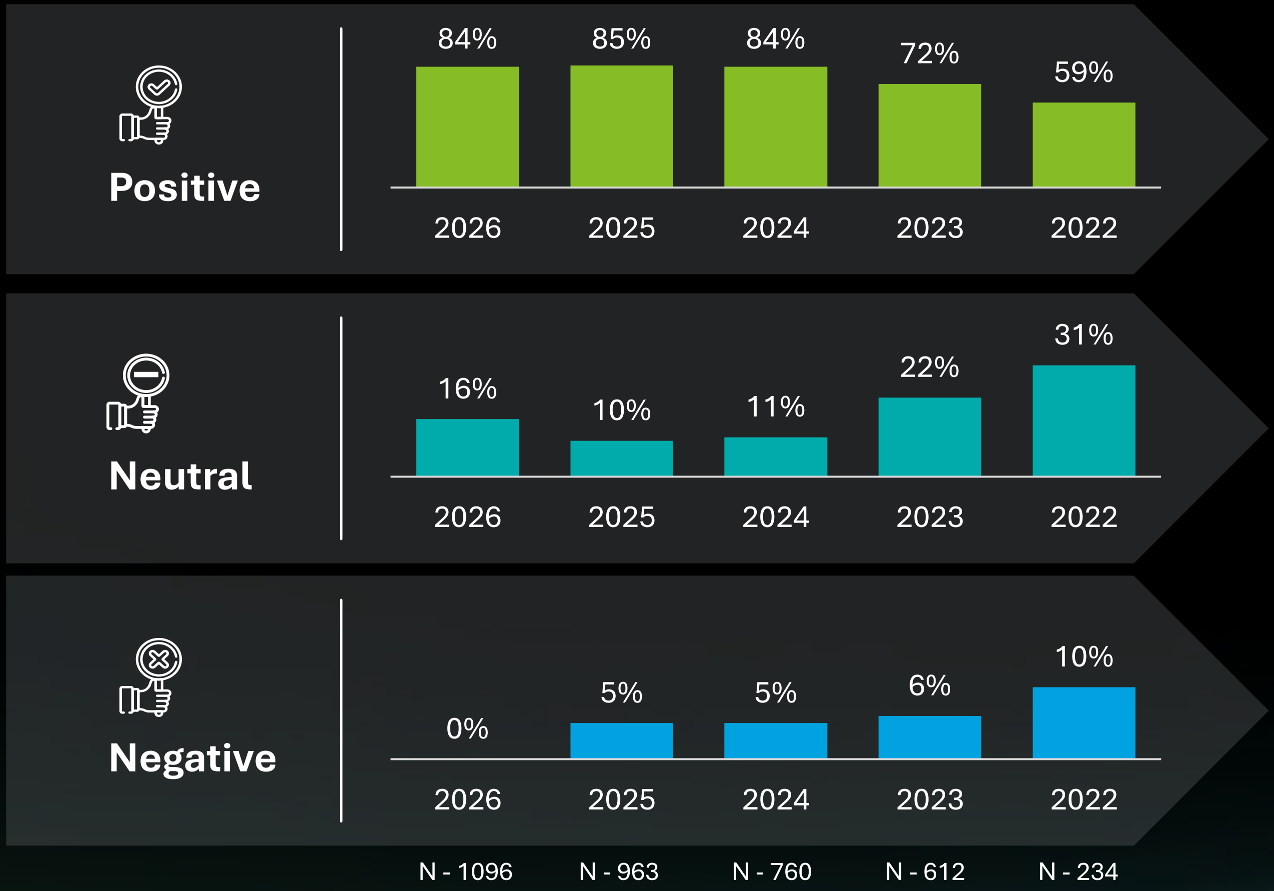
Industry sentiment remains strong, with near-zero negative feedback

Negative perception was below 1 percent, indicating stronger acceptance



- **84 percent of respondents reported positive experience** in ninth year of GST, reaffirming broad-based acceptance of this transformational reform across industries
- **Negative sentiment declined to less than 1 percent** (from 5 percent last year), signalling rising confidence in GST
- **~16 percent of respondents cited neutral experience**, reflecting gradual improvement amid persistent challenges (digital compliance, transitional and changeover-related issues and ongoing sector-specific complexities)
- Next-generation reforms introduced in September 2025 are **widely acknowledged** as a game-changer, paving way for strengthening compliance efficiency and regulatory certainty

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Strengthened sectoral perception across industries and business sizes

Strong support across industries and enterprises, reflecting high levels of stakeholder confidence

Industry-wise	Positive*		Negative	
	2025	2026	2025	2026
Consumer	97%	100%	3%	0%
Technology, Media and Telecommunications	94%	100%	5%	0%
Energy, Resources and Industrials	95%	99%	5%	1%
Banking and other Financial Services	95%	100%	5%	0%
Life Sciences and Healthcare	95%	100%	5%	0%
Government and Public Services	96%	99%	4%	1%
Private Equity and Venture Capital	85%	100%	15%	0%
Global Capability Centres	96%	100%	4%	0%

Business-size-wise	Positive*		Negative	
	2025	2026	2025	2026
MSME	93%	100%	7%	0%
Large	93%	100%	7%	0%
Very large	97%	100%	3%	0%
	N - 963	N - 1096	N - 963	N - 1096

** Positive includes neutral sentiments*

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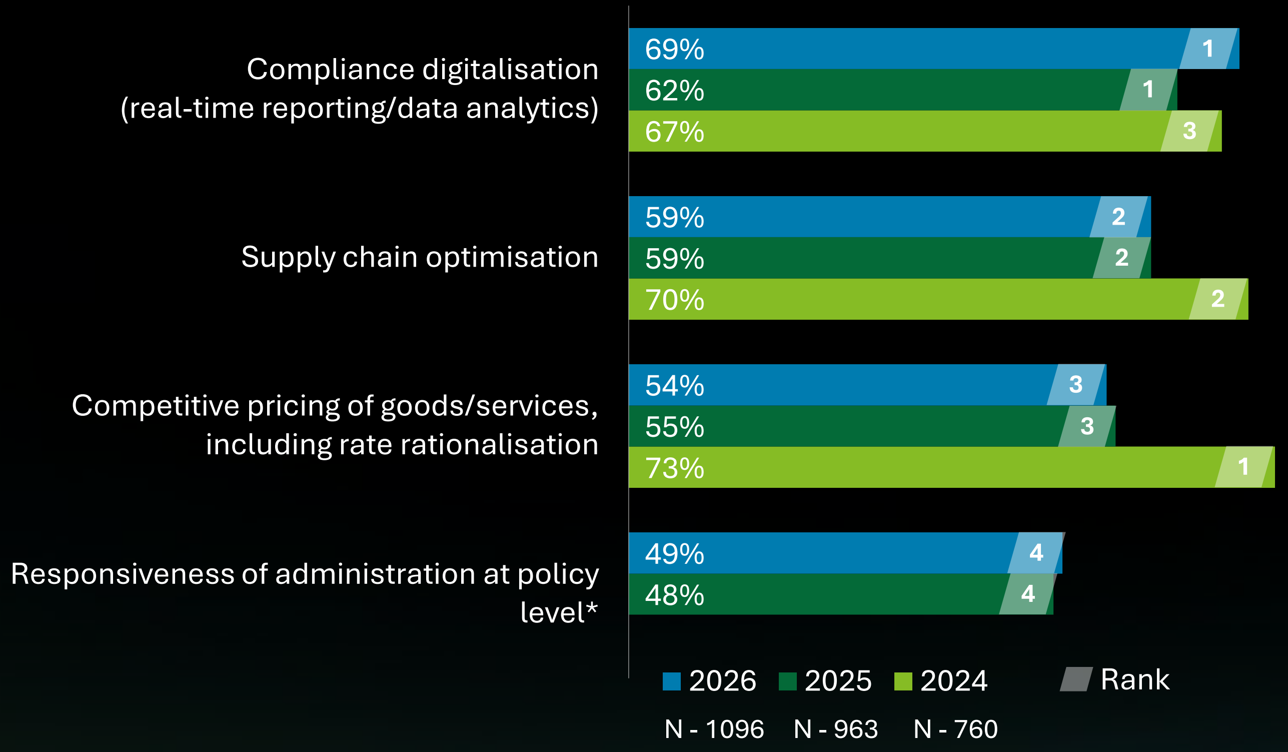
Compliance digitalisation emerges as the most valued GST benefit

Perceived gains from competitive pricing moderated, while supply chain optimisation remained resilient

Positive impact areas of GST



- **Large (71 percent) and very large enterprises (70 percent) value compliance digitalisation, reinforcing the growing importance of digital transformation for compliance**
- **Supply chain optimisation** leads in ER&I **(73 percent)** and Consumer **(70 percent)**, while **competitive pricing** leads in TMT **(67 percent)** and LSHC **(69 percent)**, driven by recent rate rationalisation

"Responsiveness of Administration at the tax policy level," was not included in the 2024 survey; therefore, the corresponding 2024 data is not available

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GST 2.0 drives rate reduction and tax simplification

Industry voice: Insights from respondents

Consumer

"The reforms have improved tax standardisation, reduced confusion in classification helping retail distribution to become more efficient"

"Rate Rationalisation has given a positive tone for the high tax rate products. Automotive also got some respite"

"The reduction in GST rates has led to overall ITC accumulation, impacting the working capital requirements and vendor payables"

ER&I

"Overseeing indirect tax functions has become more predictable due to standardised reporting requirements"

"GST has helped standardise tax compliance, reduce tax cascading and improve digital reporting"

"The reforms have made tax handling much smoother for our team and reduced day-to-day compliance stress. Operations feel more consistent and easier to manage now"

TMT

"The reforms have improved tax transparency and reduced compliance effort, supporting stable business operations"

"Simplified tax structures have reduced disputes with authorities and created more clarity in compliance processes"

BFSI

"Rate rationalisation and restructuring of indirect taxes has led to more disposable income in the hands of consumers, which has a positive impact in our collections"

"ISD adds a compliance burden with separate registration and GSTR-6, along with allocation complexity and ambiguity in service classification. Streamlining the framework would reduce disputes and improve efficiency"

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GST is recognised for enhancing transparency, digitalisation and business efficiency

Industry voice: Insights from respondents

GCC

"GST refunds are processed within 60 days. However, certain States are not consistently adhering to this timeline. It is recommended that the 60-day period be strictly enforced, and in cases of delay, applicable interest should be paid"

"Our cross-state transactions have become more predictable with the new system"

LSHC

"GST reforms have lowered costs on essential medicines, streamlined compliance and improved cash flow"

"These tax changes have made a noticeable impact on how we manage pricing distribution and customer access in the healthcare sector"

"The biggest gain has been stronger process discipline and far better traceability across transactions and records"

PE/VC

"Compliance under GST has become more transparent due to digitalisation, though frequent updates and unclear classifications continue to increase reliance on external consultants. Greater clarity on input tax credit rules would improve ease of compliance"

"GST has improved standardisation and reduced earlier tax complexity, especially in vendor compliance and input credit tracking"

GPS

"State-to-state digital compliance, ITC efficiency, and tax standardisation have all increased as a result of GST reforms"

"Agility in managing compliance obligations has improved with technology adoption"

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Key drivers of value creation across sectors under GST

Compliance digitalisation is a shared priority across businesses, underscoring its significance

	Industry-wise								Business-size wise		
Measures	**Consumer**	**TMT**	**ER&I**	**BFSI**	**LSHC**	**GPS**	**PE/VC**	**GCC**	**MSME**	**Large**	**Very large**
Competitive pricing of goods/services	61%	67%	61%	49%	69%	32%	35%	54%	55%	58%	50%
Supply chain optimisation	70%	56%	73%	42%	68%	60%	50%	57%	56%	60%	62%
Compliance digitalisation (real-time reporting/data analytics)	67%	70%	71%	76%	68%	69%	60%	65%	65%	71%	70%
Responsiveness of administration at policy level	37%	46%	39%	66%	31%	58%	73%	46%	51%	45%	51%

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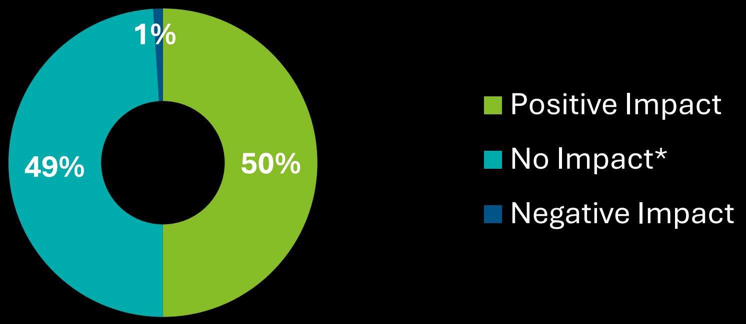
Rate rationalisation supports business outcomes through increased volumes

Consumer and LSHC sectors report the strongest gains, indicating higher responsiveness to rate rationalisation

Business impact of rate rationalisation

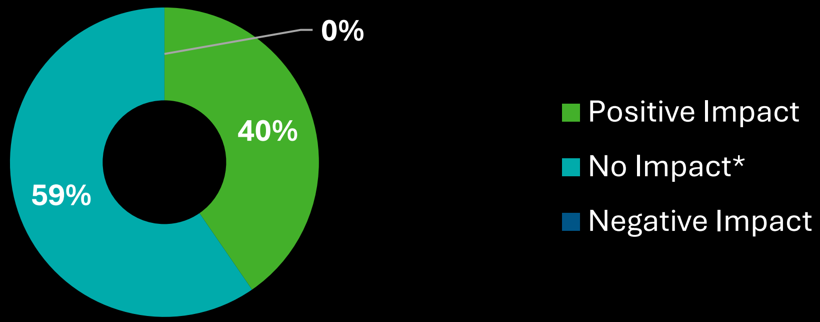


50 percent of respondents reported positive impact from rate rationalisation initiatives, while **49 percent reported no impact***

Only a small share reported negative impact, citing reasons such as ITC accumulation and working capital constraints

Consumer (74 percent) and LSHC (72 percent) reported **positive impact due to rate rationalisation**

Consumption impact of rate rationalisation



40 percent of respondents showed positive impact from rate rationalisation, while 59 percent reported no impact*

Consumer (64 percent) and LSHC (58 percent) sectors reported increased consumption, while **GPS (77 percent) and GCCs (76 percent)** reported least impact

Very large businesses (47 percent) witnessing a higher consumption impact than **MSMEs (35 percent)**

**Deloitte POV – GST rates on services have largely remained unchanged, and some products continue to be taxed at 18 percent/ 5 percent - explains the response*

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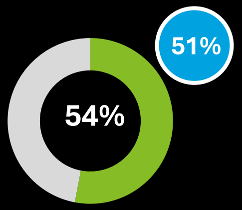
Automation is the clear frontrunner in tax compliance

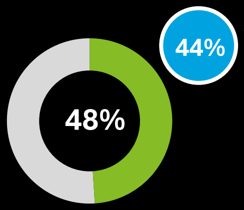
Rate rationalisation has been appreciated, followed by the simplification of registration process

Areas where the Government performed well – 2025 vs 2026

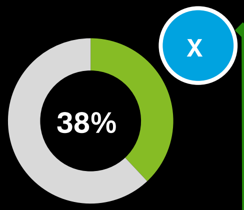
Automation of tax compliance



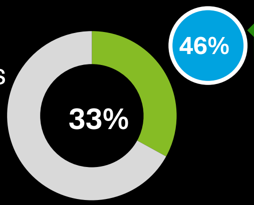
Stabilised e-invoicing and e-way bill functionalities



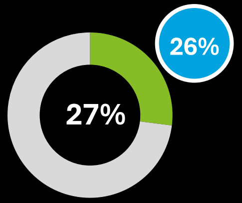
Rationalisation of GST rates



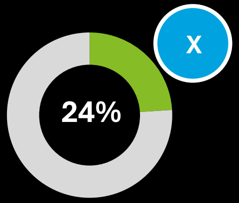
Issuance of GST circulars/instructions on contentious tax issues



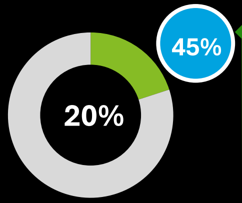
Expeditious sanction of refunds to exporters



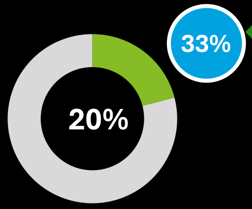
Consolidation of GST rates to two slabs (with exemptions)



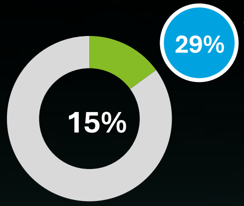
Enhanced engagement with trade bodies and associations



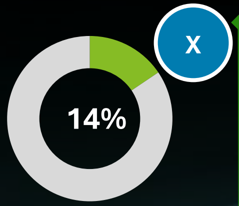
Introduction of Invoice Management System



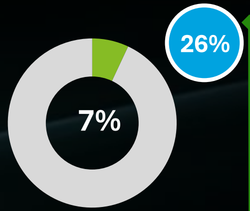
EoDB measures during assessments, audits and investigations



Simplification of law and procedures on past contentious issues



Simplification of registration processes



- 2026 (N – 1096)
- 2025 (N – 963)

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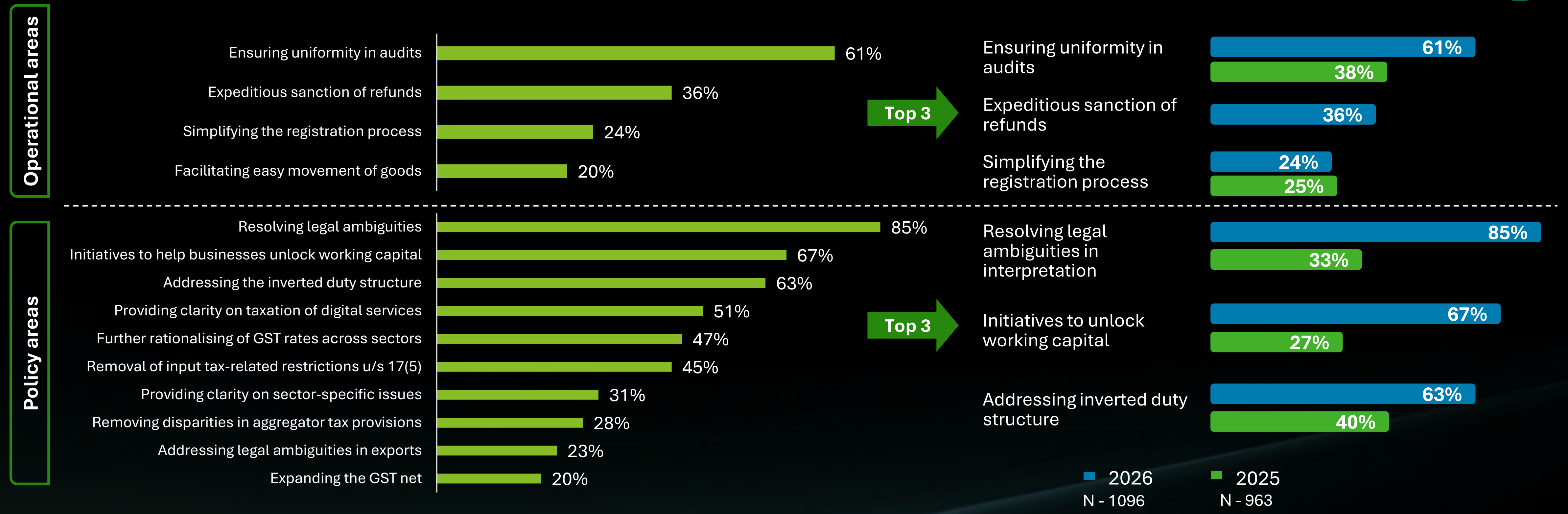
Resolving interpretational ambiguities tops industry priority

Consumer sector prioritises unlocking working capital, while large firms prefer resolving inverted duty structure

Recommended priorities for the Government



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Unlocking working capital through cross-utilisation of CGST credit gets unequivocal support

MSMEs prioritise accumulated ITC refunds due to liquidity constraints

Initiatives to unlock working capital

2026 rank	Initiative	2025 rank
01	Allow cross-utilisation of CGST credit across different GST registrations of the same entity	1
02	Streamline inverted duty structure refunds by allowing refunds for input services and capital goods	4
03	Refund accumulated ITC at the end of the financial year	3
04	Re-look at ITC restrictions	x
05	Allow payment of RCM liability using ITC	7
06	Eliminate deeming fiction provisions for import of services such as head office-branch office	6
07	Revisit the 1 percent mandatory cash payment requirement under Rule 86B	X
08	Permit pre-deposit payments through bank guarantees/bonds	8

- **Cross-utilisation of CGST credit across GST** registrations of the same entity is strongly preferred across sectors
- **Streamlining inverted duty structure refunds** is the top priority for the Consumer sector, due to compounding input tax balances from rate rationalisation
- **MSMEs prefer a year-end refund of accumulated ITC balances** to ease working capital constraints under the inverted duty structure

2026 N - 1096
2025 N - 963

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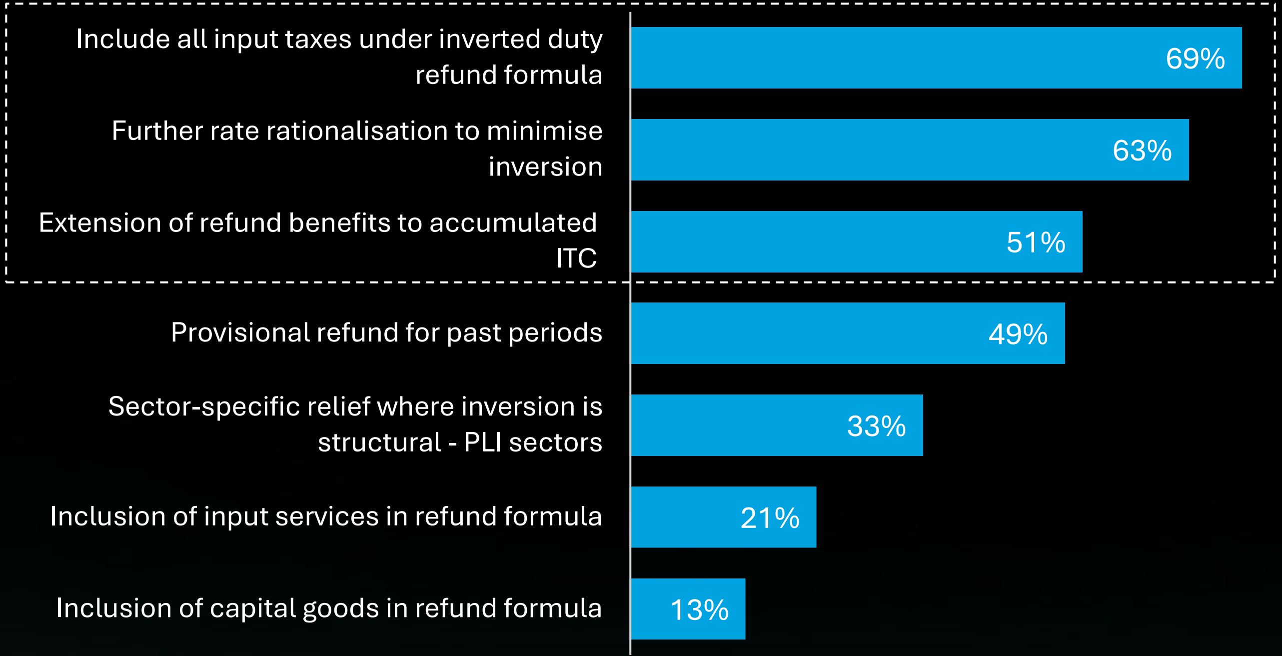
Addressing inverted duty structure issues emerged as a top priority

MSMEs recommend extending refund of accumulated ITC balances to unlock working capital

Recommendations to address inverted duty structure challenges



- **Extension of inverted duty refunds to input services and capital goods** emerged as the key ask (69 percent), with Consumer (76 percent) and LSHC (71 percent) sectors showing the highest interest
- **Further rate rationalisation** to correct inversion is identified as the second priority (63 percent)
- **MSMEs** advocate for extending **refund benefits to accumulated ITC balances**
- 49 percent prefer **provisional refunds for past periods**

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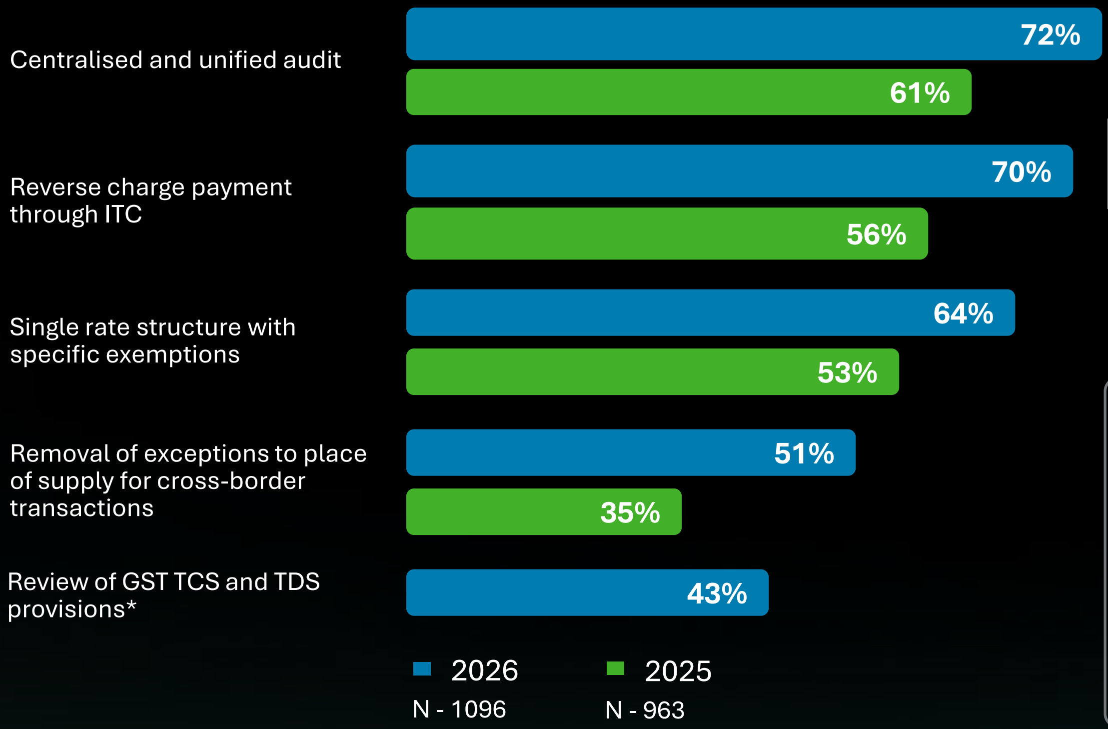
Global best practices include centralised audits, RCM via ITC and a single-rate framework

MSMEs recommend extending the refund of accumulated ITC balances to unlock working capital

Global best practices to enhance India's GST regime



Top 3 for 2025–26

1. Centralised and unified audit process
2. Allow payment of RCM liability through ITC
3. Single-rate GST structure with specific exemptions

- **Centralised and unified audit process sees strong support (72 percent)**, led by ER&I (78 percent) and GPS (77 percent) sectors
- **RCM liability payment via ITC utilisation** emerged as a preferred GST reform **(70 percent)**, backed by **BFSI (75 percent) and PE/VC (74 percent)**
- **Simplified single-rate GST structure** remained a key priority **(64 percent)**, indicating demand for reduced complexity and litigation

**"Review of GST TCS and TDS provisions," was not included in the 2025 survey; therefore, the corresponding 2025 data is not available*

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Pro-revenue administration stance emerged as a key concern for EoDB

LSHC sector faces overlapping central and state GST proceedings, while audit challenges persist across sectors

Key challenges encountered in EoDB

Rank	2026	Challenge	2025
1	65%	Pro-revenue approach of tax administration, including expansive legal interpretations and invoking penal provisions routinely	X
2	62%	Multiple/parallel proceedings by the central and state GST authorities	5
3	59%	Audit challenges include a lack of sector-specific expertise, aggressive audit techniques for non-fraud cases and long-drawn proceedings	6
4	43%	Challenges in obtaining refunds	1
5	24%	Lack of understanding of new-age business models vis-à-vis registration provisions	2

2026 N - 1096

2025 N - 963

- **Pro-revenue approach in tax administration** is the most significant concern for GCCs
- **Refund challenges have declined,** reflecting success of efforts to expedite refunds and enhance export competitiveness
- **Overlapping audits and assessments** have emerged as a key issue for the LSHC sector
- **Intensive scrutiny, prolonged proceedings and litigation costs** are highlighted as audit challenges by large businesses

'X' indicates that the parameter was not included in the 2025 survey

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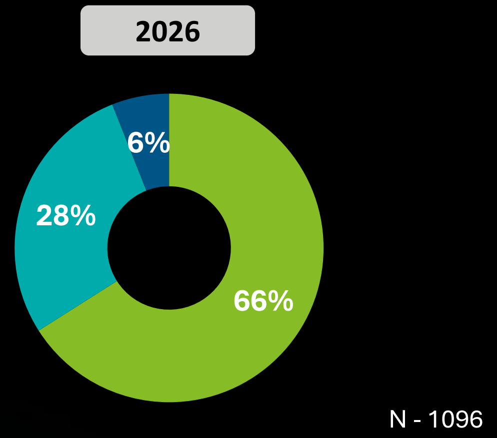
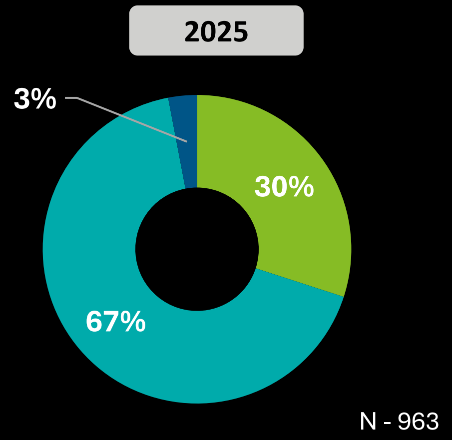
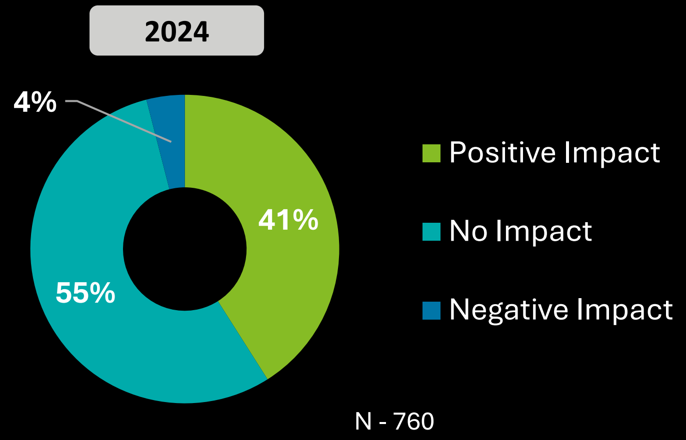
Industry applauds clarifications for improving clarity and resolving on-ground disputes

Positive sentiment shows sectoral variations, with GCCs and TMT reporting the strongest appreciation

Key challenges encountered in EoDB







66 percent of respondents reported improvement in on-ground dispute resolution following clarifications, compared with 30 percent last year, indicating greater adherence by tax officers to such clarifications

Negative sentiment increased to 6 percent, contributed by respondents in the BFSI and ER&I sectors

GST refund delays are the key bottleneck for businesses across sectors and sizes

Very large enterprises face greater export-status denial challenges than large firms and MSMEs

Key GST challenges affecting export operations

- **77%** Delays in processing of GST refunds affecting working capital
- **42%** Non-extension of the refund formula to capital goods
- **56%** Denial of export status to supplies, despite clarifications/ jurisprudence
- **34%** Applicability of TCS on exports through e-commerce operators
- **54%** Challenges in demonstrating receipt of "convertible foreign exchange" receipt condition
- **29%** Classification issues relating to permanent transfer of intellectual property

- **Refund delays** are highlighted as a prevalent challenge **affecting export operations**
- **Non-adherence to timelines, heightened scrutiny for realisation of proceeds and procedural requirements** delay refund processing
- **29 percent of respondents** have highlighted classification issues relating to **permanent transfer of IP rights**

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Refund delays are driving demand for a more efficient, streamlined refund framework

Refund certainty emerged as the key theme, driven by processing timeline and procedural complexity concerns

Suggested reforms to improve GST refund administration

53% Strict adherence to timelines for processing and disbursal of refunds

43% Simplification of refund processes for export of services

40% Reduction in manual intervention and discretionary queries from tax authorities

37% Standardised and consistent approach by officers in processing refund claims across States

30% Inconsistent application of clarifications and instructions on documentation requirements

- **Timely refund disbursals emerged as the foremost priority (53 percent),** indicating on-ground non-adherence to timelines
- **Simplifying export refund processes, including clarity on realisation requirements, documentation and timelines,** received the highest support from TMT and GCCs (51 percent each)
- **Reducing manual intervention and discretionary queries emerged as** key reform priority (40 percent), led by MSMEs (43 percent)

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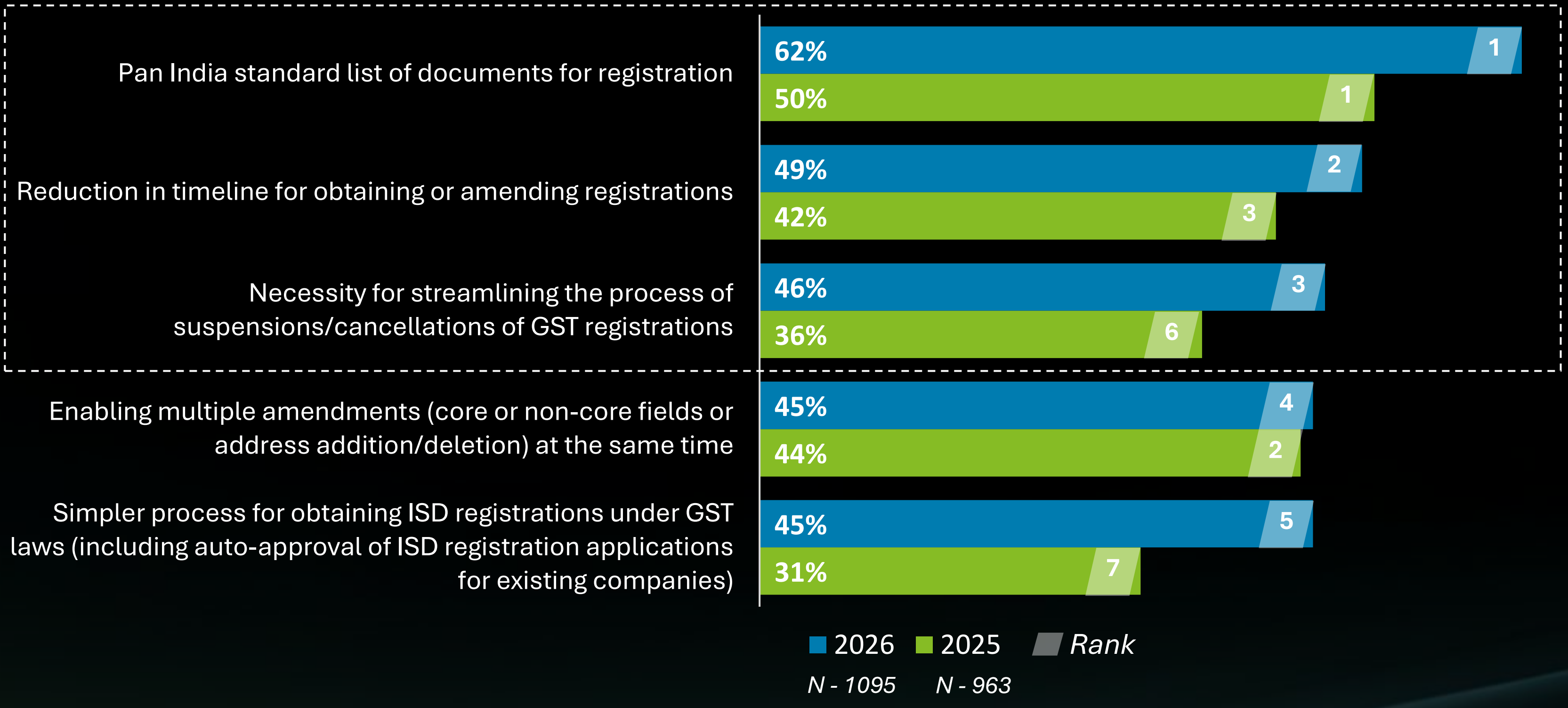
Standardised documentation and faster approvals emerge as a key priority for registrations

Pan-India document standardisation, faster registrations and streamlined suspensions emerged as top priorities

Suggested changes to further streamline GST registration



- **62 percent** of respondents highlighted the need for **a pan-India standardised list of registration documents**
- **BFSI (59 percent) and GCCs (58 percent) strongly support simplifying ISD registration**

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Focus on simplifying reconciliation, credit flows and return filing requirements

Reconciliation ease, credit note flexibility and consolidated returns lead compliance priorities

Measures to enhance GST compliance

- **48%** — Reduction in compliance burden arising from multiple reconciliations
- **41%** — Insufficient time window (limited to one tax period) for acting on credit notes under IMS
- **32%** — Enabling a single consolidated return or reduced frequency of filings with auto-flow of data
- **30%** — Simplification of input tax credit availment and reversal rules to reduce interpretational issues
- **29%** — Simplification and rationalisation of GST return forms (by streamlining data to reduce the disclosure requirements in Form GSTR-1, GSTR-3B)

- **Reducing reconciliation-related compliance burden** emerged as top reform priority (48 percent)
- **Large and very large businesses** expressed concerns over **limited IMS credit note timelines (43–44 percent), compared with MSMEs (38 percent), reflecting** higher transaction complexity

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Removal of blocked credits under Section 17(5) is a top priority for C-suite leaders

Greater clarity on ITC eligibility, where supplier registrations are retrospectively cancelled, is a key concern for MSMEs

Key GST assessment areas requiring clarification

01	Input tax credits are restricted/blocked in terms of Section 17(5)	2
02	Clarity on ITC denial on retrospective cancellation of supplier registration	X
03	Clarity on applicability of ISD provisions for companies availing ITC deduction u/s 17(4)	X
04	Applicability of interest u/s 50	4
05	Deemed supply provisions	5

N - 1096 ● 2025 *N - 963*

- **Businesses across sectors and tiers unanimously seek clarity on blocked ITC**, reflecting need to re-look at ITC provisions
- **The LSHC sector** emphasized need **for clarity on denial of ITC** due to retrospective cancellation of supplier registration
- **Greater clarity on ISD provisions for companies availing ITC deductions** is a key priority for **ER&I** and **Consumer sectors**
- **Challenges on domestic and cross-border deemed supply transactions have reduced, post issuance of clear circulars**

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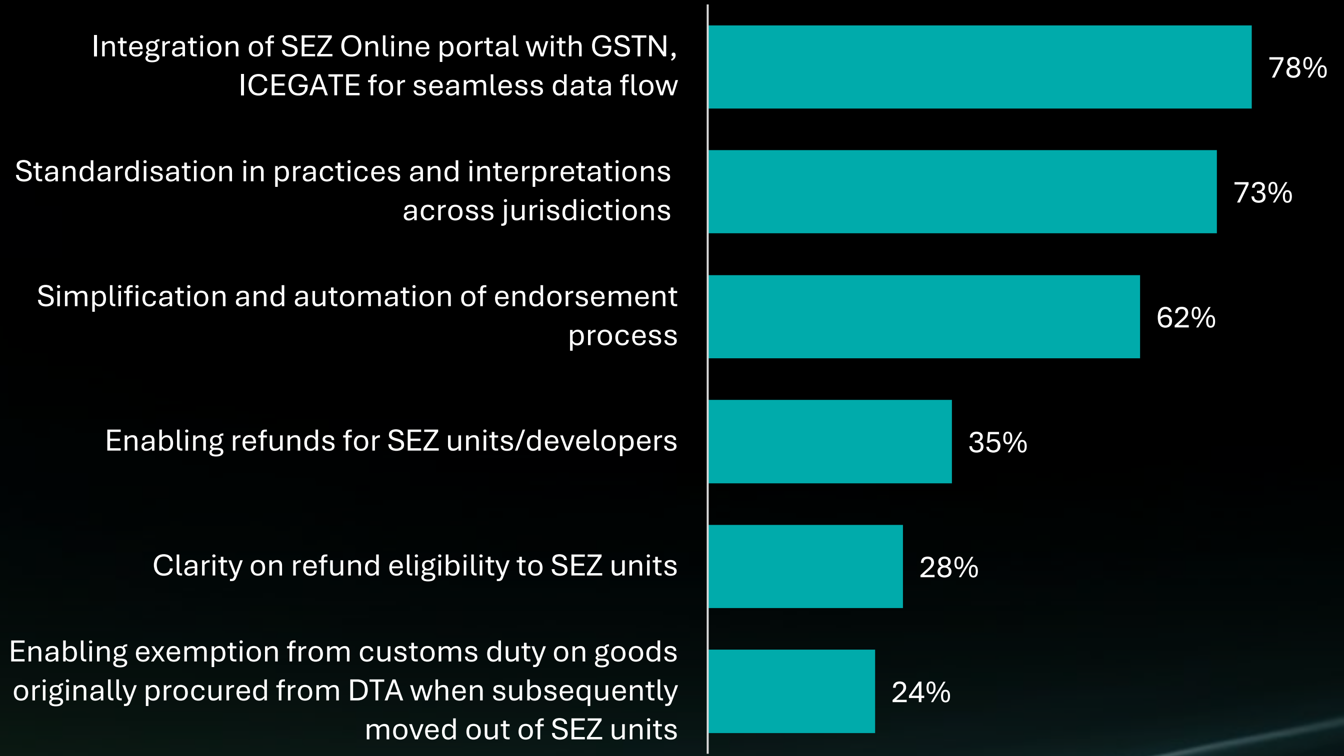
SEZs prioritise portal integration, standardisation and simplified endorsement process

Technology-driven sectors and larger enterprises show the strongest demand for an integrated, efficient GST framework for SEZs

Areas of improvement in the GST framework for SEZs



- **Integrating SEZ online with the GST portals** emerged as the leading priority **(78 percent)**
- **Simplification of endorsement process** was ranked highly by the **GCC sector (73 percent)**
- **Consumer and GPS (78 percent each) push for standardisation in SEZ implementation**, reflecting concerns around interpretational inconsistencies

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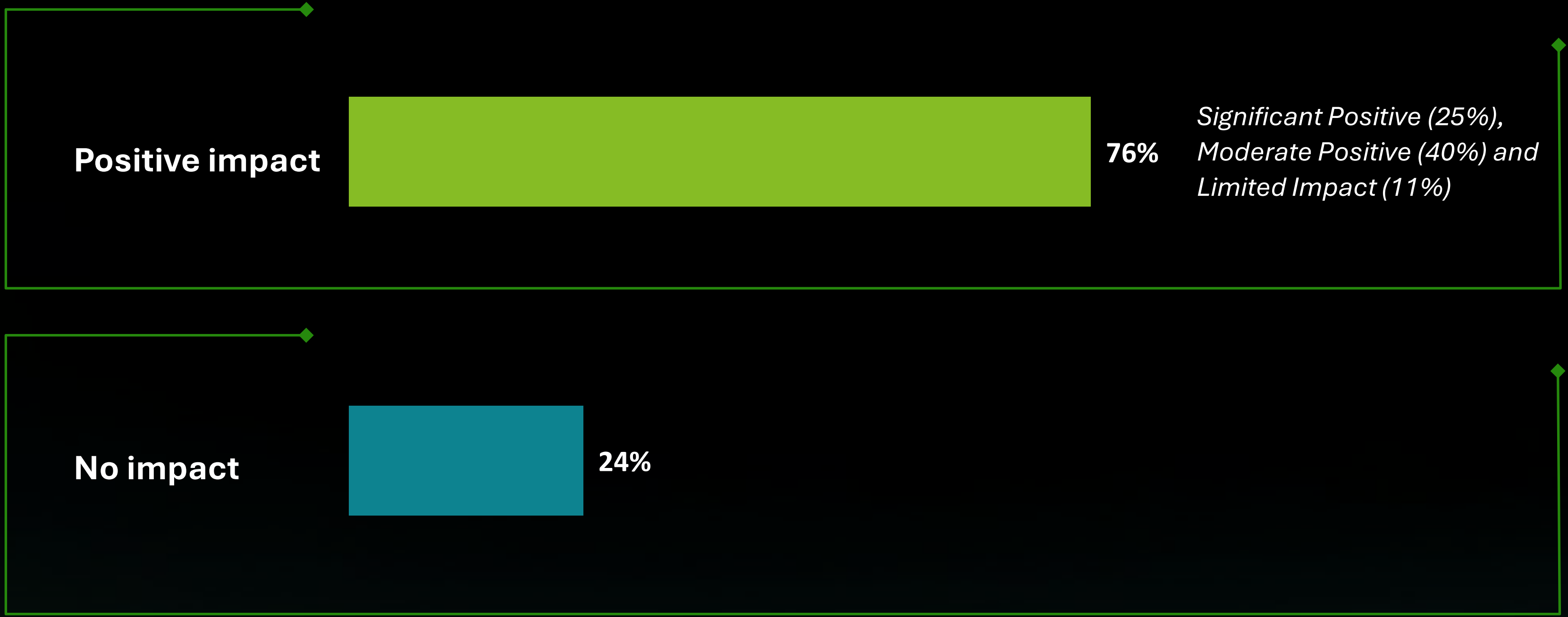
GST exemption on individual health and life insurance is viewed as a positive reform

The positive impact remained evenly distributed across business sizes, reflecting their uniform benefit structure

Business impact of health and life insurance GST exemption



GCCs reported positive impact from exemptions on health and life insurance

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Survey findings

- GST journey and next-gen reforms: Perception and impact
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- GST tech stabilisation: Expectations from GSTN 2.0
- MSME enablement through GST: Progress and policy imperatives

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Operationalisation of GSTAT emerged as the most preferred litigation reform

Large companies expressed a preference for fixed timelines for appeals and refund disposals

Key GST litigation reforms benefiting businesses

No.	Reform	2025 rank
01	Operationalisation of GSTAT	X
02	Enabling filing of paperless replies to notices and appeals	5
03	Rationalisation of pre-deposit rate for filing appeals	3
04	Introduction of fixed timelines for appeals and refund disposals	2
05	Issuance of instructions streamlining investigations	1
06	Introduction of threshold for appeals by revenue	7
07	Clarification on manner of recoveries, in cases involving appeal	4

2026 N - 1096 ● 2025 N - 963

- **GSTAT operationalisation** is lauded as the most significant tax litigation development across sectors
- **Adoption of paperless replies to notices and appeals** has notably improved, particularly in GCC and BFSI sectors
- **Reduction in pre-deposits for filing appeals** has been widely welcomed across industries

'X' indicates that the parameter was not included in the 2025 survey

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Interpretational issues and compliance complexities add to litigation

ITC eligibility disputes dominate GST litigation, followed by classification and reconciliation issues

Key drivers of GST litigation

Top 3 significant options

- **57%** ITC eligibility disputes
- **33%** Classification and rate-related disputes
- **31%** Reconciliation issues

- **25%** Place of supply complexities
- **23%** Refund denial disputes
- **22%** Taxability-related disputes
- **21%** Valuation-related issues
- **14%** Procedural non-compliances
- **12%** Return-related disclosures
- **10%** Suspension/cancellation of registration
- **8%** E-way bill-related issues

- **ITC eligibility remains the primary issue in litigation (57 percent) across** sectors and turnover segments, highlighting its continued position as the most contentious area of GST interpretation and compliance
- Litigation drivers vary across sectors, with **classification disputes leading in ER&I (48 percent)** and **place-of- supply issues most prominent among GCCs (43 percent)**
- **Very large companies** face more litigation on **reconciliation issues (36 percent)** than MSMEs (30 percent) and large companies (27 percent)

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GST litigation increasingly driven by enforcement and audits

Post-assessment challenges underscore concerns around dispute timelines and closure

Issues in GST litigation

1. High-pitched demands driven by limited factual understanding, non-consideration of submissions, or reliance on all-India data rather than state-specific details
2. Expansive legal interpretations with a pro-revenue bias
3. Issuance of hasty demand orders due to expiry of limitation period
4. Reluctance of lower-level tax officers to drop demands despite pro-taxpayer precedents at pre-Tribunal/Tribunal level/High Court
5. Parallel/multiple investigations by tax authorities/investigation agencies
6. Invocation of penalty provisions alleging fraud, wilful misstatement or suppression in routine matters, even post introduction of Section 74A

- **Frequent last-minute demand orders** and **reluctance to drop cases despite favourable precedents** indicate ongoing concerns around quality and objectivity of fair dispute resolution
- **Lesser concerns** expressed in relation to:
  - **Tax/reporting requirements**
  - **Reopening of settled matters**
  - **Summons to KMP**

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Timely closure of audits is a key driver of effective dispute resolution

Uniform rankings across sectors and company sizes reflect shared demand for higher-quality dispute resolution outcomes

Key focus areas for dispute resolution

1. Due consideration to taxpayers' submissions both during notice and personal hearing stages
2. Time-bound closure of audits
3. Resolving inconsistencies in state-wise advance rulings, tribunals to ensure uniformity
4. Sufficiency of time for filing replies to notices, orders, etc.
5. Reduction of pre-deposit rates, along with guidelines on computation of pre-deposit for part-confirmation of demands
6. Faceless assessment process
7. Issuance of instructions with standardised templates for streamlining documentation across audits and assessments
8. Separation of audit and assessment powers with appropriate oversight
9. Clear guidelines for computation of applicable interest
10. Digitalising end-to-end dispute resolution process

- **Non-consideration of taxpayers' submissions during proceedings** emerged as top priority (Rank 1) across sectors
- **Time-bound audit closure** emerged as second priority, underscoring the need to reduce audit and litigation timelines

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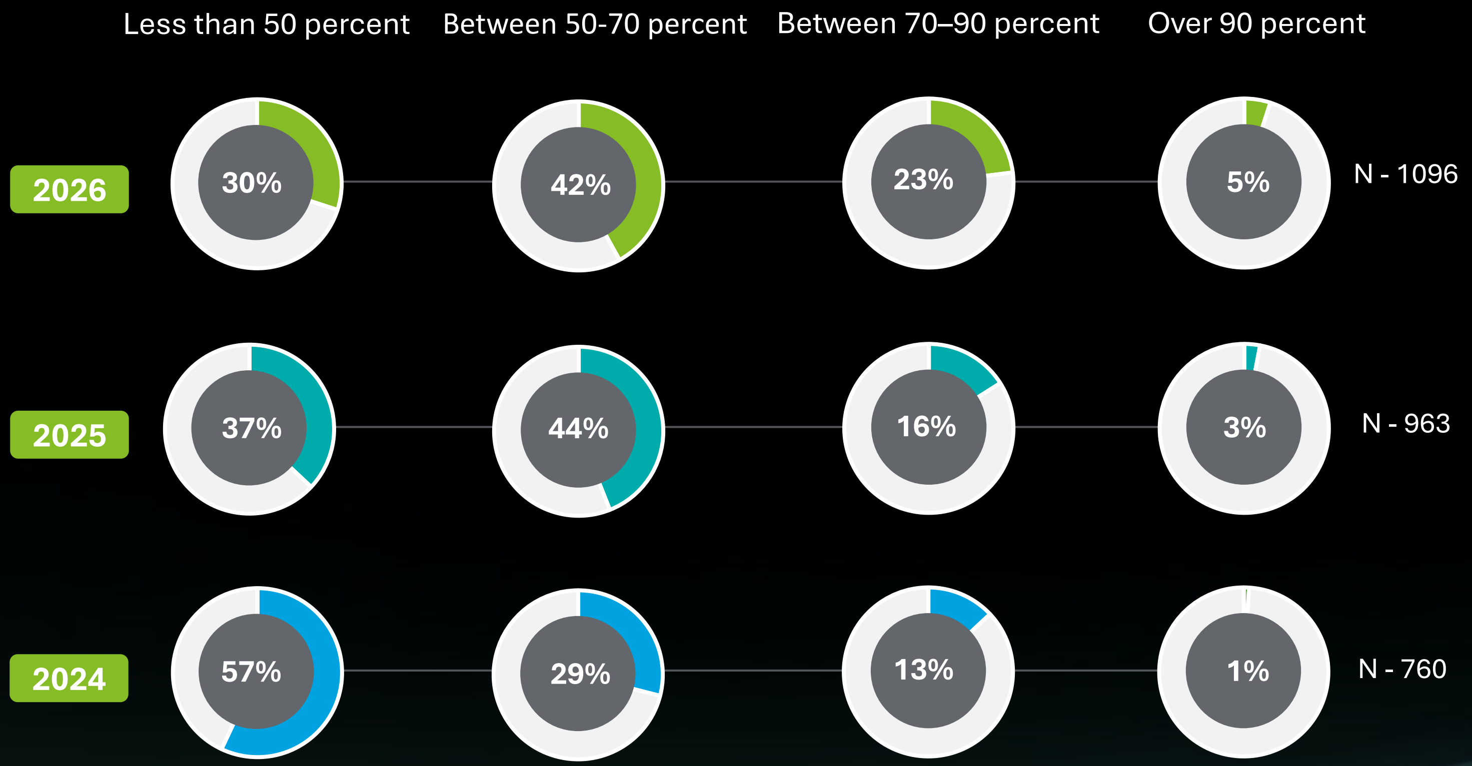
Rising audit-to-demand conversion signals elevated litigation risk

Audit-to-demand conversion increased significantly, from 14 percent in 2024 to 28 percent in 2026

Quantum of audits and assessments



- **Audit and assessment** remain high across sectors, with most respondents indicating that **50–70 percent of audits/assessments culminated in notices or demand orders**
- **23 percent reported a 70–90 percent** conversion rate, indicating a significant incidence of post-audit notices

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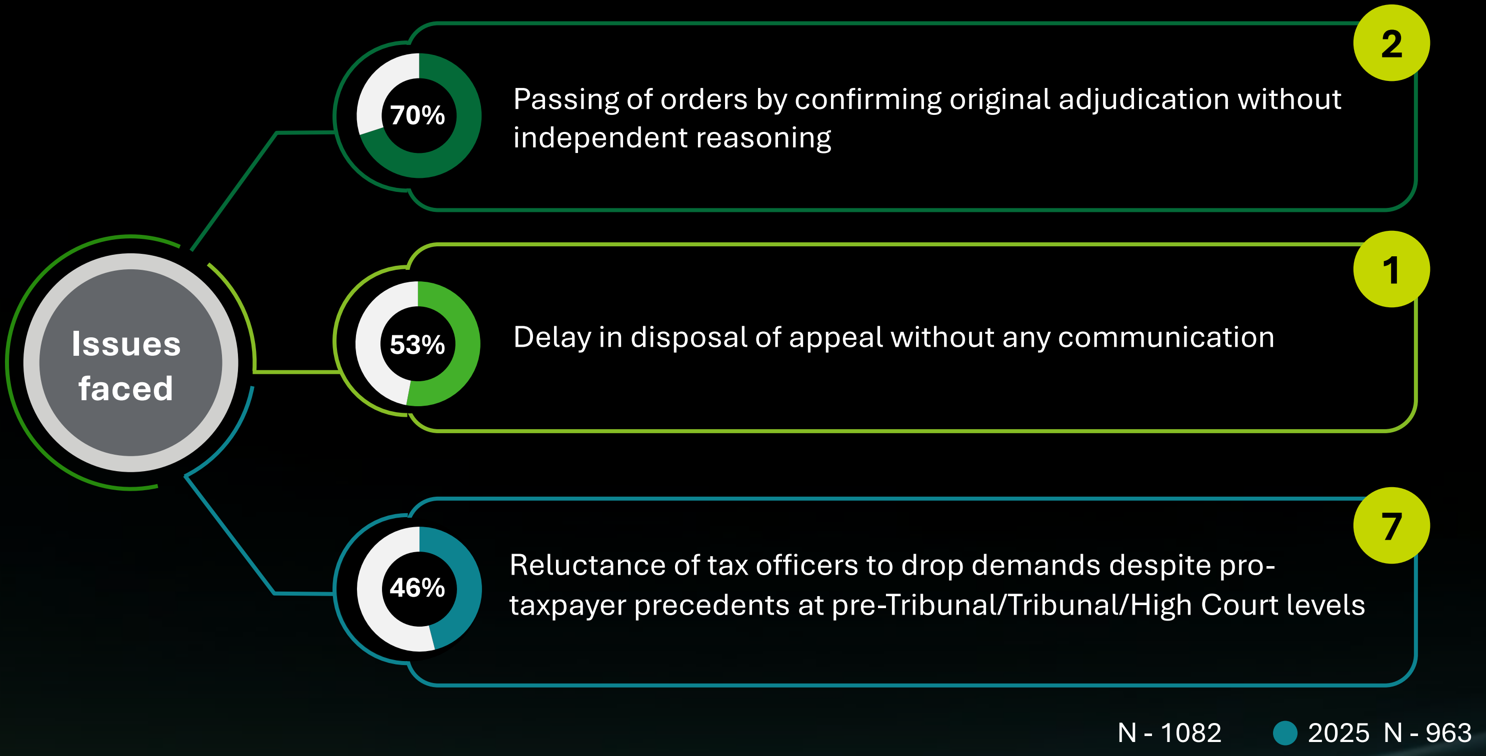
Appellate proceedings remain constrained by limited independent review, delays in disposals

Persistent concerns around appellate scrutiny and delays highlight systemic challenges in the appellate process

Key challenges in GST appellate proceedings



- **Lack of independent reasoning in appellate orders increased sharply (52 percent → 70 percent),** emerging as the top challenge and raising questions on scrutiny effectiveness
- **Appeal disposal delays** persist at 53 percent, reflecting persistent structural constraints in GST appellate framework

At the time of survey, "appellate proceeding" only pertain to first level appeals

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Delay in investigation closure remains a challenge across industries and companies

Concerns around regional inconsistency remain consistent across turnover segments

Business assessment of GST investigation timelines

- **64%** — Varies significantly across regions
- **14%** — Generally time-bound, with occasional delays
- **18%** — Highly uncertain and open-ended (i.e., over a period of a year)
- **4%** — Reasonably time-bound (i.e., within 3 months)

- **Regional variation in litigation timelines is widely perceived as industry-wide concern across sectors**, with LSHC sector reporting highest concern
- **Uncertainty around litigation timelines** remains a common challenge across sectors, **with ER&I reporting marginally greater** concerns on predictability of dispute resolution

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GSTN portal evolving beyond transaction platform

Auto-population, GST status overview and ease of information retrieval remain top valued features

User-friendly features of GSTN portal

	2026	2025
Auto-population of returns using e-invoices	1	1
Registration status	2	3
Easy retrieval of information from GSTN portal	3	2
Centralised system for tracking notices and submitting responses	4	5
GST registrations and amendments	5	4
	N - 1096	N - 963

- **Top five features remain consistent across 2025 and 2026**, reflecting consistent user priority
- Automation and data visibility continue to drive GSTN portal adoption, **with auto-populated returns and real-time information ranked highest**
- BFSI, Consumer, GCC, TMT and PE/VC sector prefers API integrations

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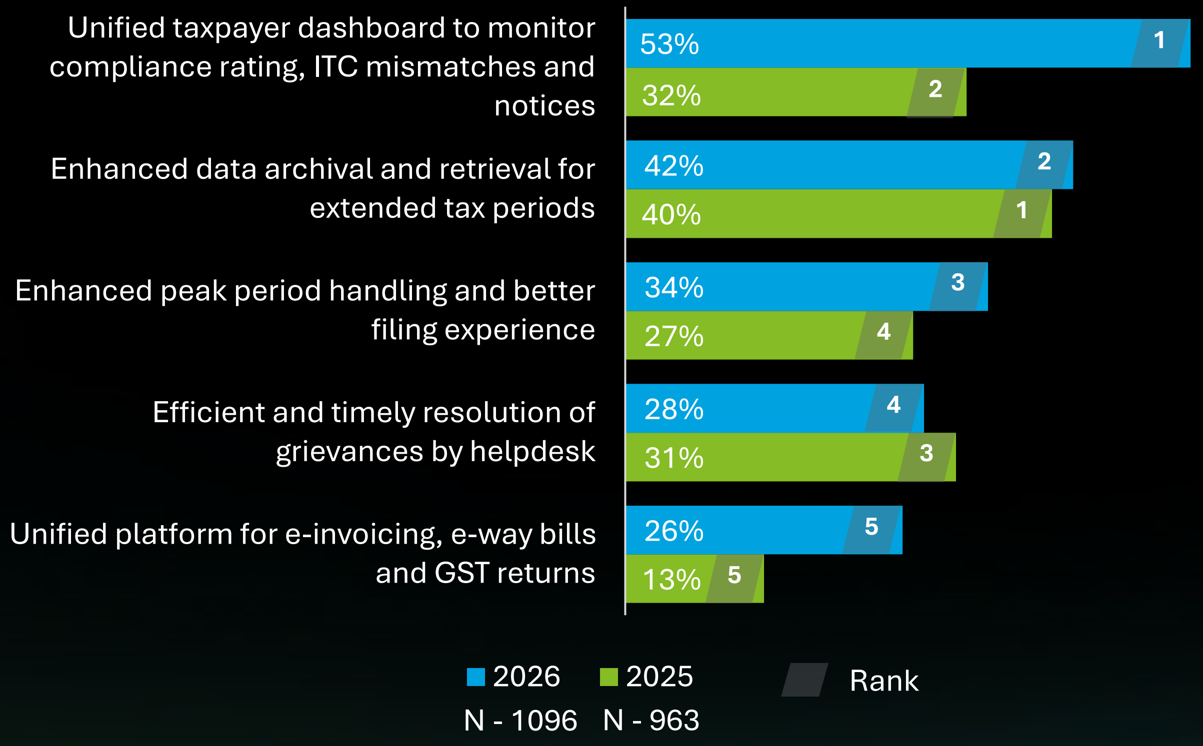
Portal expectations evolving from standalone functionalities to an integrated system

Users prefer tools that simplify compliance oversight and information retrieval

Features to be introduced on GST portal



- **Integrated GST platform** (e-invoicing, e-way bills and notice tracking) **receives higher response** (26 percent, compared with 13 percent in 2025)
- **42 percent of respondents seek enhanced data retrieval** for e-invoicing and e-way bills
- **Portal performance improvement during peak filing periods increased from** 27 percent to 34 percent
- **MSMEs prefer a unified dashboard the most** (61 percent), outpacing large (48 percent) and very large corporates (50 percent)

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Expectations for a smarter GST portal that is automated, integrated, taxpayer-centric

Push for simplified information, reporting and automation for streamlined compliance

Future ideas to shape next phase of GST portal

- **84%** Integration of tax-type payment
- **77%** Removal of separate reporting requirements for e-way bills where e-invoices are applicable
- **74%** Grievance redressal module with 24/7 dedicated support
- **46%** Integration of IRP, SEZ online and GST systems for seamless, real-time data transfer
- **17%** Implementation of B2C e-invoicing

GST portal functions with highest AI potential

- **89%** Intelligent data processing and reconciliation
- **83%** Automated data extraction and validation
- **76%** Advanced data analytics and Management Information System (MIS) dashboards
- **51%** Litigation tracking and dispute management

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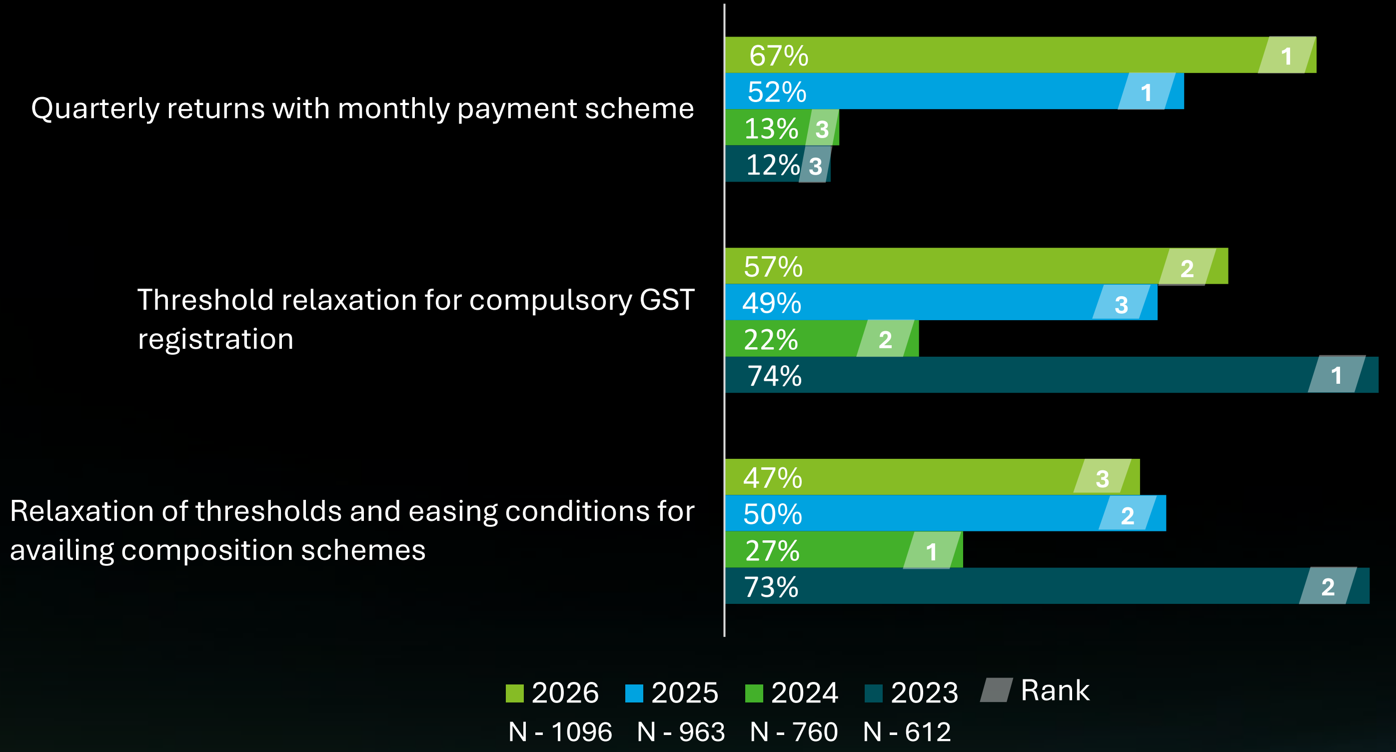
MSMEs benefited from streamlined returns, registration threshold relaxations

Strong recognition for simplified compliance and enhanced flexibility

Top 3 GST initiatives that benefited MSMEs



- **67 percent of respondents are satisfied with quarterly return with monthly payments** (vs 12 percent in 2023), making it the most widely cited benefit with unanimous acknowledgement across sectors
- **Registration threshold relaxation continues to be widely recognised (57 percent)**, with consistently strong support across sectors, indicating its broad relevance across industries

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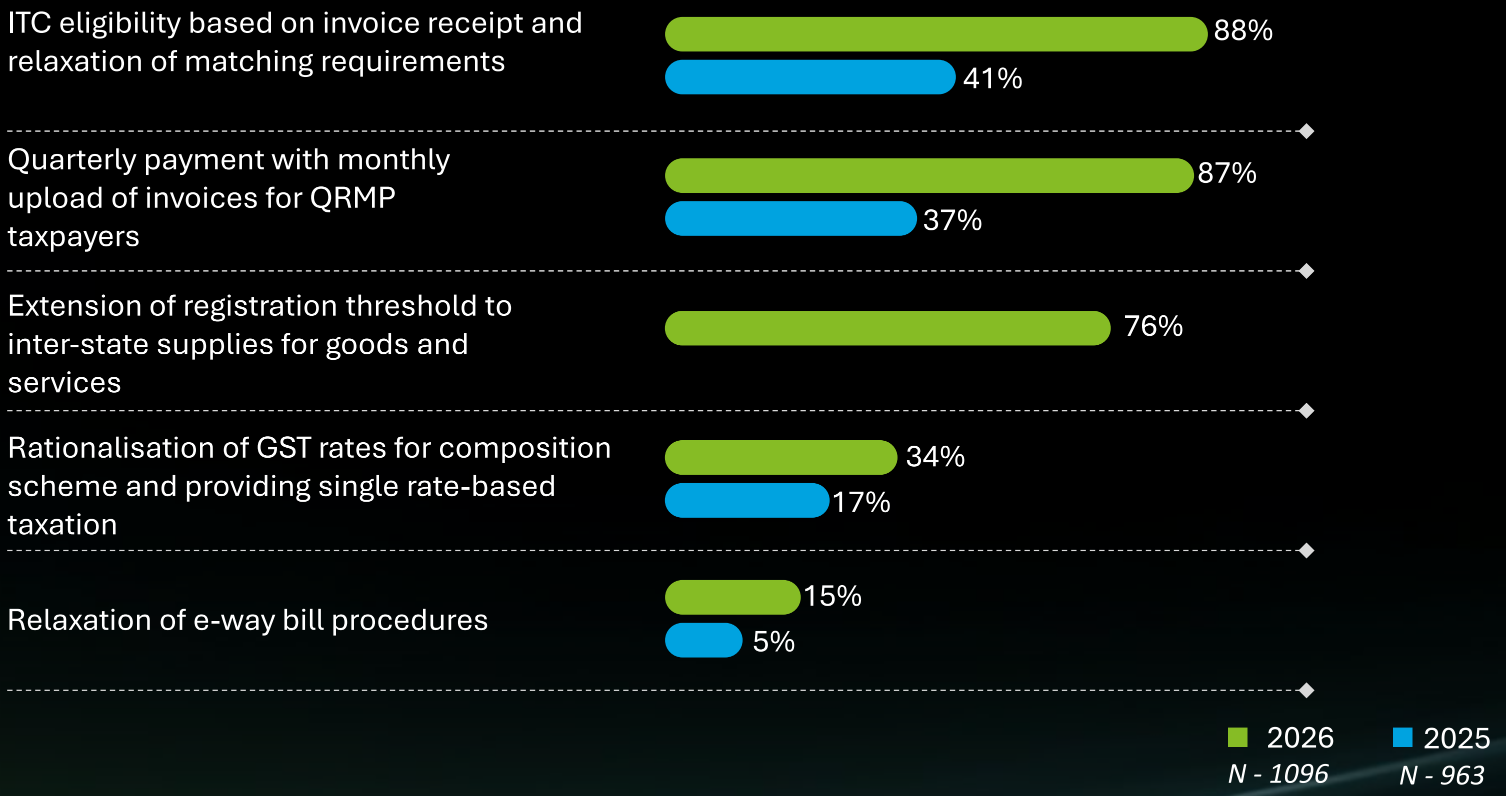
Simplification of GST processes takes precedence over rate reforms

Priorities are broadly consistent across business sizes

Relief measures for MSMEs



- **Invoice-based ITC and relaxed matching are the most preferred** relief measures (88 percent, up from 41 percent in 2025
- **Quarterly payment with monthly invoice uploads doubled** (37 percent in 2025 to 87 percent in 2026), highlighting MSMEs' preference for simpler compliance and enhanced liquidity management

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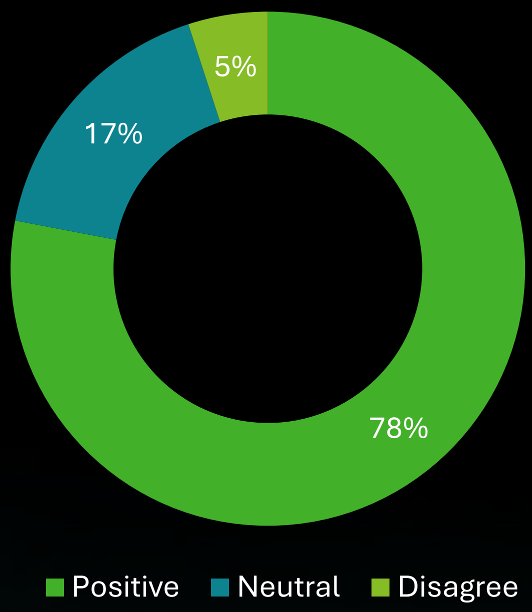
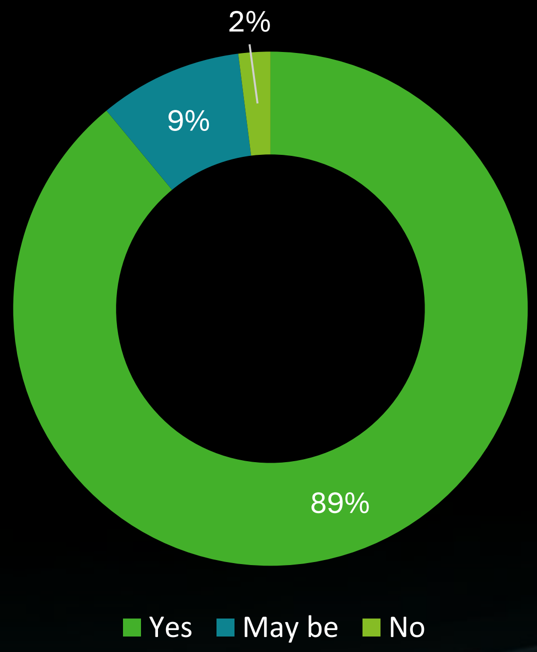
Strong support for B2C e-invoicing to simplify compliance for MSME vendors

Overwhelming consensus for automated interest payment systems, eliminating separate interest claims

Role of e-invoicing in vendor compliance



Automation of refund and pre-deposit interest



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Appendix

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Weighted average methodology

The weighted average methodology was applied to ranking questions and questions requiring respondents to rank their top three or top five preferences

A weighted average has been used to analyse responses to questions, including Q10, Q11, Q14, Q20, Q23, Q25, Q26 and Q30, in which participants were asked to rank or rate options

Methodology for weighted average

- **Assign weights to ranks:** Weights are assigned inversely proportional to the rank positions. For example, in a 5-rank question:

Rank 1 = 5 points → Rank 2 = 4 points → Rank 3 = 3 points → Rank 4 = 2 points → Rank 5 = 1 point

- **Calculated the total score for each option:**
  - Multiplying the number of responses for each rank by its corresponding weight, and summing across all ranks
- **Calculated the weighted average score**
- **Ranking based on scores:**
  - Higher weighted average score = higher priority

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Weighted average methodology: Example

Option	Rank 1 (5 pts)	Rank 2 (4 pts)	Rank 3 (3 pts)	Rank 4 (2 pts)	Rank 5 (1 pt)	Total score	Weighted average score	Calculated rank
Parameter 1	30	25	20	15	10	(30×5) + (25×4) + (20×3) + (15×2) + (10×1) = 150 + 100 + 60 + 30 + 10 = **350**	350/100 respondents = **3.5**	Rank 1
Parameter 2	20	20	30	20	10	**320**	320/100 respondents = **3.2**	Rank 2
Parameter 3	15	20	30	20	15	**310**	310/100 respondents = **3.1**	Rank 3
Parameter 4	10	10	15	30	35	**235**	235/100 respondents = **2.35**	Rank 5
Parameter 5	20	15	10	25	30	**265**	265/100 respondents = **2.65**	Rank 4

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Industry perceptions

Key themes	Consumer	TMT	Energy, Resources and Industrials	Banking and Financial Services	Life Sciences and Healthcare	Government and Public Services	Global Capability Centres	Private Equity and Venture Capital
Perception of GST's 9-year journey	Positive and Neutral: 100%	Positive and Neutral: 100%	Positive and Neutral: 99%	Positive and Neutral: 100%	Positive and Neutral: 100%	Positive and Neutral: 99%	Positive and Neutral: 100%	Positive and Neutral: 100%
Positive impact areas of GST	Supply chain optimisation	Compliance digitalisation	Supply chain optimisation	Compliance digitalisation	Competitive pricing of goods/services	Compliance digitalisation	Compliance digitalisation	Responsiveness of administration
Impact of next-gen rate rationalisation on business	Positive impact	No impact	No impact	Positive impact	Positive impact	No impact	No impact	No impact
Impact of next-gen rate rationalisation on consumption	Positive impact	No impact	No impact	No impact	Positive impact	No impact	No impact	No impact
Key areas of Government's performance	Automation of tax compliance	Automation of tax compliance	Stabilised e-invoicing and e-way bill functionalities	Automation of tax compliance	Stabilised e-invoicing and e-way bill functionalities	Automation of tax compliance	Automation of tax compliance	Automation of tax compliance

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Industry perceptions

Key themes	Consumer	TMT	Energy, Resources and Industrials	Banking and Financial Services	Life Sciences and Healthcare	Government and Public Services	Global Capability Centres	Private Equity and Venture Capital
Government's top priorities for sectoral growth	Unlock business working capital	Resolve interpretational issues	Resolve interpretational issues	Resolve interpretational issues	Resolve interpretational issues	Resolve interpretational issues	Resolve interpretational issues	Clarifying tax on digital services
Initiatives to unlock working capital	CGST credit use across same-entity registration	CGST credit use across same-entity registration	CGST credit use across same-entity registration	CGST credit use across same-entity registration	CGST credit use across same-entity registration	CGST credit use across same-entity registration	CGST credit use across same-entity registration	CGST credit use across same-entity registration
Recommendations on inverted duty structure	Refund eligibility to all input taxes	Refund eligibility to all input taxes	Refund eligibility to all input taxes	Refund eligibility to all input taxes	Refund eligibility to all input taxes	Rationalise GST rates to correct inversion	Refund eligibility to all input taxes	Refund eligibility to all input taxes

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Industry perceptions

Key themes	Consumer	TMT	Energy, Resources and Industrials	Banking and Financial Services	Life Sciences and Healthcare	Government and Public Services	Global Capability Centres	Private Equity and Venture Capital
Recommended global practices for GST 2.0	Centralised and unified audit process	Centralised and unified audit process	Centralised and unified audit process	Allow RCM liability payment via ITC	Centralised and unified audit process	Centralised and unified audit process	Allow RCM liability payment via ITC	Allow RCM liability payment via ITC
EoDB challenges	Pro-revenue tax administration approach	Multiple/Parallel Centre and State proceedings	Pro-revenue tax administration approach	Pro-revenue tax administration approach	Multiple/Parallel Centre and State proceedings	Pro-revenue tax administration approach	Pro-revenue tax administration approach	Limited sector expertise and aggressive audit techniques
GST challenges in export operations	Working capital impact due to refund delays	Working capital impact due to refund delays	Working capital impact due to refund delays	Working capital impact due to refund delays	Working capital impact due to refund delays	Working capital impact due to refund delays	Working capital impact due to refund delays	Working capital impact due to refund delays
Key issues for GST assessment closure and scrutiny	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)	ITC restricted or blocked under Section 17(5)

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Industry perceptions

Key themes	Consumer	TMT	Energy, Resources and Industrials	Banking and Financial Services	Life Sciences and Healthcare	Government and Public Services	Global Capability Centres	Private Equity and Venture Capital
Impact of GST exemption on individual health/life insurance	Moderate positive impact	Moderate positive impact	Moderate positive impact	Moderate positive impact	Moderate positive impact	Moderate positive impact	Moderate positive impact	Moderate positive impact
SEZ-specific improvement areas	Harmonised application across jurisdictions and authorities	Link SEZ Online with GSTN, ICEGATE for smooth data flow	Link SEZ Online with GSTN, ICEGATE for smooth data flow	Link SEZ Online with GSTN, ICEGATE for smooth data flow	Link SEZ Online with GSTN, ICEGATE for smooth data flow	Harmonised application across jurisdictions and authorities	Link SEZ Online with GSTN, ICEGATE for smooth data flow	Link SEZ Online with GSTN, ICEGATE for smooth data flow
Key drivers of GST litigation	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes
Key focus areas in dispute resolution	Taxpayer submissions considered	Taxpayer submissions considered	Taxpayer submissions considered	Taxpayer submissions considered	Taxpayer submissions considered	Taxpayer submissions considered	Taxpayer submissions considered	Taxpayer submissions considered

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Industry perceptions

Key themes	Consumer	TMT	Energy, Resources and Industrials	Banking and Financial Services	Life Sciences and Healthcare	Government and Public Services	Global Capability Centres	Private Equity and Venture Capital
Timeliness of GST investigations	Significant regional variance	Significant regional variance	Significant regional variance	Significant regional variance	Significant regional variance	Significant regional variance	Significant regional variance	Significant regional variance
User-friendly features of the GSTN portal	Introduce APIs for notice retrieval	Introduce APIs for notice retrieval	Redressal and taxpayer support	Introduce APIs for notice retrieval	Redressal and taxpayer support	Redressal and taxpayer support	Introduce APIs for notice retrieval	Introduce APIs for notice retrieval
AI integration in GST functions	AI processing and reconciliation	AI processing and reconciliation	AI processing and reconciliation	AI processing and reconciliation	AI processing and reconciliation	AI processing and reconciliation	AI processing and reconciliation	AI processing and reconciliation
Relief measures for MSMEs under GST	Quarterly tax, monthly invoices	Eligibility to avail ITC	Extend the threshold for inter-state supplies	Eligibility to avail ITC	Eligibility to avail ITC	Quarterly tax, monthly invoices	Extend the threshold for inter-state supplies	Eligibility to avail ITC
Automating interest on refunds/pre-deposit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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Perceptions by business size

Key themes	Up to INR500 crore (~US$60 million: MSME company)	INR500–INR3,000 crore (US$60–350 million: Large corporate company)	Above INR3,000 crore (More than US$350 million: Very large corporate company)
Government's top priorities for sectoral growth	Resolving legal ambiguities on interpretation matters	Resolving legal ambiguities on interpretation matters	Resolving legal ambiguities on interpretation matters
Initiatives to unlock working capital	Cross-utilisation of CGST credit across same entity	Cross-utilisation of CGST credit across same entity	Cross-utilisation of CGST credit across same entity
Recommendations on inverted duty structure	Refund formula to include all input taxes (including input services and capital goods)	Refund eligibility to include all input taxes (including input services and capital goods)	Refund eligibility to include all input taxes (including input services and capital goods)

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Perceptions by business size

Key themes	Up to INR500 crore (~US$60 million: MSME company)	INR500–INR3,000 crore (US$60–350 million: Large corporate company)	Above INR3,000 crore (More than US$350 million: Very large corporate company)
Perception of GST's 9-year journey	Positive: 77% Neutral: 23%	Positive: 85% Neutral: 15%	Positive: 88% Neutral: 12%
Positive impact areas of GST	Compliance digitalisation	Compliance digitalisation	Compliance digitalisation
Impact of next-gen rate rationalisation on business	No impact	Positive impact	Positive impact
Impact of next-gen rate rationalisation on consumption	No impact	No impact	No impact
Key areas of Government's performance	Automation of tax compliance	Automation of tax compliance	Automation of tax compliance

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Perceptions by business size

Key themes	Up to INR500 crore (~US$60 million: MSME company)	INR500–INR3,000 crore (US$60–350 million: Large corporate company)	Above INR3,000 crore (More than US$350 million: Very large corporate company)
Recommended global practices for GST 2.0	Allow payment of RCM liability via ITC	Centralised and unified audit process	Centralised and unified audit process
Challenges in the EoDB	Pro-revenue approach of tax administration	Pro-revenue approach of tax administration	Pro-revenue approach of tax administration
GST challenges in export operations	Delays in processing of GST refunds impacting working capital	Delays in processing of GST refunds impacting working capital	Delays in processing of GST refunds impacting working capital
Key issues for GST assessment closure and scrutiny	ITC is restricted/blocked under Section 17(5)	ITC is restricted/blocked under Section 17(5)	ITC is restricted/blocked under Section 17(5)

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Perceptions by business size

Key themes	Up to INR500 crore (~US$60 million: MSME company)	INR500–INR3,000 crore (US$60–350 million: Large corporate company)	Above INR3,000 crore (More than US$350 million: Very large corporate company)
Impact of GST exemption on individual health/life insurance	Moderate positive impact	Moderate positive impact	Moderate positive impact
SEZ-specific improvement areas	Link the SEZ Online portal with GSTN, ICEGATE for smooth data flow	Link the SEZ Online portal with GSTN, ICEGATE for smooth data flow	Link the SEZ Online portal with GSTN, ICEGATE for smooth data flow
Key drivers of GST litigation	ITC eligibility disputes	ITC eligibility disputes	ITC eligibility disputes
Key focus areas in dispute resolution	Due consideration of taxpayers' submissions in replies/personal hearings	Due consideration of taxpayers' submissions in replies/personal hearings	Due consideration of taxpayers' submissions in replies/personal hearings

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Perceptions by business size

Key themes	Up to INR500 crore (~US$60 million: MSME company)	INR500–INR3,000 crore (US$60–350 million: Large corporate company)	Above INR3,000 crore (More than US$350 million: Very large corporate company)
Timeliness of GST investigations	Varies significantly across regions	Varies significantly across regions	Varies significantly across regions
User-friendly features of GSTN portal	Introduction of APIs for notice retrieval	Introduction of APIs for notice retrieval	Introduction of APIs for notice retrieval
AI integration in GST functions	Intelligent data processing and reconciliation	Intelligent data processing and reconciliation	Intelligent data processing and reconciliation
Relief measures for MSMEs under GST	Eligibility to avail ITC on invoice receipt and relaxation of matching requirements	Quarterly payment with the monthly upload of invoices for QRMP taxpayers	Eligibility to avail ITC on invoice receipt and relaxation of matching requirements
Automating interest on refunds/pre-deposit	Yes	Yes	Yes

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