Indian Council of Social Science Research

Special Call for

Organising Seminars/Conferences/Conclaves

On

GST Reforms and their Socio-Economic Impact

Concept Note

ICSSR invites proposals from Indian academicians, researchers, and scholars for organising Seminars/Conferences/Conclaves to encourage meaningful academic deliberations on the implications of Next-Generation GST reforms in shaping India's economic and social landscape.

The Goods and Services Tax (GST), implemented in India on July 1, 2017, stands as one of the most significant indirect tax reforms in the country's history. Implemented with a vision to unify the complex web of central and state taxes into a single tax system, GST has transformed the indirect tax landscape by enhancing ease of doing business, increasing transparency, and widening the tax base.

As the indirect taxation policy becomes more citizen-centric in India, academicians, researchers, policymakers, and businesses are now looking ahead to the next phase of evolution, i.e. Next-Generation GST Reforms announced by the Prime Minister Shri Narendra Modi on 15th August, 2025 and implemented from 22nd September, 2025. These reforms in GST are expected to boost consumer spending, integrate technological upgrades, and provide policy recalibrations to make GST more simplified and build resilience in the economy. Next-generation GST reforms will also usher in structural changes to enhance efficiency, plug revenue leakages, and align India's tax regime with global best practices.

The reformed GST regime will also reinforce the objectives of the *Atmanirbhar Bharat* mission by strengthening India's self-reliant economic architecture through a progressive and growth-oriented tax policy, realising the vision of Viksit Bharat 2047. By adopting a consumer-centric and technologically-integrated approach, the reforms have also empowered MSMEs, Start-ups and entrepreneurs to strengthen India's manufacturing sector. Additionally, agriculture, services, insurance, household goods, and handicrafts, among other sectors, will also witness sustainable growth due to tax rationalisation.

ICSSR invites proposals to organise Seminars, Conferences and Conclaves that will foster academic research, policy discussions, informed dialogue, build awareness, and encourage stakeholder feedback on Next-Generation GST reforms. As a part of the event, the organisers may include Research presentations, Academic discussions, Workshops, Round tables, Panel Discussions, and Public Dialogue to disseminate and deliberate on the structural impact and transformative potential of GST reforms.

Scholars are requested to submit their proposals on the following themes:

1. Evolution of Tax Structure in India
2. Structural Shifts in Consumption Patterns post-GST Implementation
3. GST Reforms and Impact on MSMEs, Start-ups, and Entrepreneurship
4. GST Reforms and Impact on Rural and Urban Livelihood and Employment
5. Law and GST- Legal and Judicial Perspectives
6. GST's Regional Impact, highlighting local/regional industries and revenue collection models
7. Sectoral Analysis: Growth Potential in Agriculture, Manufacturing, Services, E-commerce, Insurance, Healthcare, Real Estate, Rural Industries after GST Reforms
8. GST Reforms, Digitalisation, Compliance and Ease of Doing Business
9. GST Reforms and Social and Cultural Impact
10. GST Reforms and Revenue and Fiscal Policy

Proposals that seek to address additional research themes other than the ones suggested above will also be duly evaluated by the ICSSR.

Important: Please note that Seminars/Conferences/Conclave will have to be organised in the Financial Year 2025-26.