

INTERNATIONAL SEMINAR ON INDIA'S EXPERIENCE WITH GOODS AND SERVICES TAX (GST)

12-13 November 2021
GIFT Campus, Thiruvananthapuram, Kerala

You are cordially invited

K J Joseph
Director

Join Zoom Meeting
Meeting ID: 833 8721 5883 Passcode: 2021

About the seminar...

It was after more than a decade-long deliberations that India transitioned to the Goods and Services Tax (GST) regime in July 2017. It was often termed as a landmark reform and a great success of India's fiscal federalism. While the states have compromised on their autonomy and forgone a substantial part of their own tax revenue, they were in guaranteed the GST compensation that assured 14 per cent growth in their GST revenue for the initial five years. The one-nation-one-tax regime was expected to raise growth, the tax-GDP ratio, enhance, efficiency and competitiveness and bring down prices.

The COVID-19 pandemic has indeed been the unanticipated dampener. Nonetheless, it is pertinent to explore how GST has impacted the key stakeholders - the states concerned, the business community, especially the unorganized enterprises, the consumers, and the economy at large. More specifically, it is the time to seek answers to a number of issues of much relevance for policy and practice. These include, but not limited to, how has the business responded to GST? How effective has been the GST governance? Has the economy become more competitive globally? It is also pertinent to examine how has GST impacted the state' tax revenue and the fiscal federal relations? What has been its macroeconomic impact including on prices? Other issues relating to tax administration, GST and e-commerce sector, revenue productivity, also assume importance. It is also perceived that much more could be learned from countries with longer experience in dealing with GST.

The purpose of the international seminar is to bring together different stakeholders – academia, government and business - to facilitate an informed discourse on various issues related to GST cited above. This seminar will have special panels of senior administrators, experts from other countries that implemented GST, and experts from India apart from the presentation of research papers by scholars.

NOVEMBER 12, 2021; FRIDAY

REGISTRATION- 9:00 am - 9:30 am IST

1 INAUGURAL SESSION (9.30 am - 11.00 am IST)

- Chair : Prof T M Thomas Isaac
Former Finance Minister, Govt. of Kerala
- Welcome Address: Prof K J Joseph
Director, GIFT
- Inauguration : **Shri K N Balagopal**
Hon'ble Finance Minister, Government of Kerala
- Keynote Address : Prof M Govinda Rao
Former Director, National Institute of Public Finance and Policy
- Vote of Thanks : Smt Anitha Kumary L
Associate Professor, GIFT

TEA BREAK (11:00 am - 11:15 am)

2 PANEL DISCUSSION - I (11.15 am - 1.15 pm IST)

INDIA'S EXPERIENCE WITH GST: ADMINISTRATORS' PERSPECTIVE

- Chair : Shri R K Singh IAS
Additional Chief Secretary, Finance, Govt. of Kerala
- Speakers (20 minutes each)
- : Shri S Krishnan IAS
Additional Chief Secretary to Government, Govt. of Tamil Nadu
 - : Shri Ashok Kumar Meena IAS
Former Finance Secretary and currently, Principal Secretary
Panchayati Raj & Drinking Water Dept., Govt. of Odisha
 - : Shri M A Siddique IAS
Principal Secretary/Commissioner, Govt of Tamil Nadu
 - : Shri K Mahesh IAS
Secretary, Housing and Town & Country Planning Department,
Govt. of Puducherry
 - : Shri Giridhar G Pai IRS
Commissioner, CGST & Central Excise Commissionerate,
Govt of Kerala
 - : Dr Rathan U Kelkar IAS
Commissioner, SGST Department, Govt. of Kerala
- Rapporteurs : Suha A M & Rju Mohan A, Research Scholars, GIFT

LUNCH BREAK (1:15 pm - 2:00 pm)

3 PANEL DISCUSSION - II (2:00 pm - 3:30 pm IST) GST IN INDIA: THE WAY FORWARD

Chair : Prof D K Srivastava
Honorary Professor, Madras School of Economics

Speakers (15 minutes each)

: Prof Pinaki Chakraborty
Director, National Institute of Public Finance and Policy (NIPFP)

: Prof R Kavitha Rao
Professor, NIPFP

: Prof Sebastian Morris
Senior Professor, Goa Institute of Management

: Mr V S Datey
Chartered Accountant

: Mr M Unnikrishnan
Chartered Accountant

Rapporteurs : Lekshmi Prasad & Jerome Joseph, Research Scholars, GIFT

4 TECHNICAL SESSION - I (3:45 pm - 5:15 pm IST) GST AND STATE FINANCE

Chair : Prof R Kavitha Rao
NIPFP

Presentations (20 minutes each)

Impact of Goods and Services Tax (GST) on the States' Tax Revenue with
Special Reference to West Bengal

: Dr Hari Krishna Dwivedi
Chief Secretary, Government of West Bengal

: Prof Achin Chakraborty
Director, Institute of Development Studies Kolkata

: Dr Sudip Kumar Sinha
Secretary, Finance Department, Government of West Bengal

India's GST Paradigm and the Trajectory of Fiscal Federalism:
An Analysis with Special Reference to Kerala

: Prof K J Joseph, Director, GIFT

: Smt Anitha Kumary, Associate Professor, GIFT

What Explains Inter-State Variation in GST Collection?

: Dr Santosh K Dash, Assistant Professor, GIFT

: Dr Kiran Kumar Kakarlapudi, Assistant Professor, GIFT

Discussant : Dr N Ramalingam, Associate Professor, GIFT

Rapporteurs : Aisha Ibrahim Muhammed & George K John, Research Scholars, GIFT

TEA BREAK (3:30 pm - 3:45 pm)

5 PANEL DISCUSSION - III (5:15 pm - 6:45 pm IST)

GST: LESSONS FROM INTERNATIONAL EXPERIENCE - I

Chair : Prof T M Thomas Isaac
Former Finance Minister, Govt. of Kerala

Presentations (20 minutes each)

Ms Aneesa Baig, Director, Indirect Tax Legal Tax Design
Mr Mpho Legote, Director, VAT, Excise Duties &
Sub-National Taxes, Economic Tax Analysis
[2:00 pm - 3:30 pm South Africa time]

Prof Sofia Maier, Researcher, The European Commission's
Science and Knowledge Service
[2:00 pm - 3:30 pm European time]

Mr Adrián García Gómez; Senior Researcher and Coordinator
of the Tax and Income Unit, Center for Research on Economics of
Public Finance (CIEP), Mexico.
[7:45 am - 9:15 am Mexico time]

Prof Débora Freire, Departamento de Ciências Econômicas da
FACE-UFMG
[8:30 am - 11:00 am Brazilian time]

Rapporteurs : Steffy Antony & Ashkar K, Research Scholars, GIFT

6 SPECIAL LECTURE (6:45 pm - 7:45 pm IST)

THE CANADIAN GST EXPERIENCE IN A GLOBAL CONTEXT

Prof Pierre Pascal Gendron, Faculty of Business,
Humber Institute of Technology & Advanced Learning
(8:15 am - 9:15 am Canada)

DINNER

NOVEMBER 13, 2021: SATURDAY

7 TECHNICAL SESSION - II (9:30 am - 11:00 am IST)

GST AND ECONOMY - I

Chair : Prof Achin Chakraborty
Director, Institute of Development Studies, Kolkata

Presentations (20 minutes each)

Does GST in India Hurt Producing Regions? A New Estimate of the Tax Base
Under GST of Select States?

: Dr Sebastian Morris
Senior Professor, Goa Institute of Management
: Dr Ajay Pandey, Professor, IIM Ahmedabad
: Dr Sobhesh Agarwalla, Professor, IIM Ahmedabad
: Dr Astha Agarwalla
Professor, Adani Institute of Management, Ahmedabad

Burden of Uniform Tax Rate on Household Consumption Expenditure: A Study
of GST in Indian States

: Dr Parma Chakravarti, Assistant Professor, GIFT
: Dr Zakaria Siddiqui, Associate Professor, GIFT

Impact of GST on Inflation: Evidence from Causal Analysis

: Dr Anoop S Kumar, Assistant Professor, GIFT
: Dr Santosh K Dash, Assistant Professor, GIFT

Discussant : Dr Shyjan D, Associate Professor, University of Calicut

Rapporteurs : Indhu T R & Shagishna G, Research Scholars, GIFT

TEA BREAK (11:00 am - 11:15 am)

8 PANEL DISCUSSION - IV (11:15 am - 1:15 pm IST)

GST: LESSONS FROM INTERNATIONAL EXPERIENCE - II

Chair : Prof Nanak Kakwani
Honorary Distinguished Fellow, GIFT
[4:45 pm - 6:15 pm Australia time]

Presentations (20 minutes each)

GST in New Zealand, 35 Years' Experience

: Mr (Adv.) Dave Ananth and Patrick Wilson, Tax Expert
[6:45 pm - 8:15 pm New Zealand time]

The GST in Australia: Current Practice and Future Policy Directions

: Prof Mathias Sinning, ANU, Crawford School of Public Policy &
Deputy Director, Tax and Transfer Policy Institute, Australia
[4:45 pm - 6:15 pm Australia time]

Goods and Services Tax: Australian Experience and comparative Analysis

Prof Binh Tran Nam and Prof Yan Xu, UNSW, Business school,
Sydney
[4:45 pm - 6:15 pm Australia time]

: Mr Jalbir Singh Riar, Ernst & Young Tax Consultants, Sdn Bhd
Malaysia
[1:45 pm - 3:15 pm Malaysia time]

Rapporteurs : Divya Kannan & Athira Karunakaran, Research Scholars, GIFT

LUNCH BREAK 1:15 pm - 2:00 pm

9 TECHNICAL SESSION - III (2:00 pm - 3:30 pm IST)

GST AND STATE LEVEL EXPERIENCE

Chair : Shri R Mohan IRS
Honourary Fellow, GIFT

Presentations (20 minutes each)

Odisha's Fiscal Management in the GST Regime

: Dr Amarendra Das
Reader-F [Economics], NISER, Bhubaneswar

State Finances in Post GST Era in Punjab

: Dr Sukhwinder Singh
Consultant, 6th State Finance Commission, Govt of Punjab
: Dr Jatinder Singh, Assistant Professor, Centre for Research in
Rural and Industrial Development, Chandigarh
: Raminder Singh, PhD Scholar, Centre for Research in
Rural and Industrial Development, Chandigarh

Fiscal Discipline in the Post GST Era: Bihar Experience

: Dr Yadawendra Singh
Assistant Professor, Lalit Narayan Mithila University, Bihar

GST and Fiscal Sustainability: The Indian Experience

: Dr Renjith P S, Assistant Professor, GIFT

Discussant : Dr Santosh K Dash, Assistant Professor, GIFT

Rapporteurs : Vipasha Ray Hajong & Suha A M, Research Scholars, GIFT

TEA BREAK (3:30 pm - 3:45 pm)

10 TECHNICAL SESSION - IV (3:45 pm - 5:15 pm IST)

GST AND COMPENSATION

Chair : Prof Pinaki Chakraborty
Director, National Institute of Public Finance and Policy (NIPFP)

Presentations (20 minutes each)

Exploring Possibilities of Extension in GST Compensation beyond June 2022
: Dr Sacchidananda Mukherjee, Associate Professor, NIPFP

GST shortfall - A Statewise Analysis and Way Forward

: Prof Asit R Mohanty
Chair Professor, Center of Excellence in Fiscal Policy and
Taxation, XIM University, Bhubaneswar

Demystifying Integrated GST for Better Revenue to Consuming States

: Dr N Ramalingam, Associate Professor, GIFT

Discussant : Dr Zakaria Siddiqui, Associate Professor, GIFT

Rapporteurs : George K John & Indhu T R, Research Scholars, GIFT

11 TECHNICAL SESSION - V (5:15 pm - 6:45 pm IST)

GST AND THE ECONOMY - II

Chair : Prof Lekha Chakraborty
NIPFP

Presentations (20 minutes each)

In Search of Any Discrimination Against Manufacturing States: The Case of GST
In India

: Dr Dilip Kumar Chatterjee, Associate Professor,
Balagarh Bijoy Krishna Mahavidyalaya, West Bengal

IMPACT OF GST ON THE WORKING OF RURAL INDIA - A Study Assessing the
Impacts of the New Indirect Taxation System on the Unorganised Business Sector
in Lower Himachal Pradesh

: Dr Rohit Kanda, Research Fellow, Department of Commerce,
Guru Nanak Dev University, Amritsar
: Dr Harish Handa, Associate Professor,
Shaheed Bhagat Singh College, University of Delhi
: Prof G S Bhalla, Professor, Department of Commerce,
Guru Nanak Dev University, Amritsar

Estimating GST potential: How useful are Indian consumption data?

: Dr Zakaria Siddiqui, Associate Professor, GIFT
: Dr Parma Chakravartti, Assistant Professor, GIFT

Discussant : Dr Parma Chakravartti, Assistant Professor, GIFT

Rapporteurs : Lekshmi Prasad & Rju Mohan A, Research Scholars, GIFT

12 CONCLUDING SESSION (6:45 pm - 8:15 pm IST)

- Chair**
- : Dr V P Joy IAS
Chief Secretary, Government of Kerala

 - : Prof M A Oommen
Distinguished Fellow, GIFT

 - : Dr Sharmila Mary Joseph IAS
Secretary, Taxes, Government of Kerala

 - : Prof K N Harilal
Centre for Development Studies

 - : Dr K Ravi Raman
Member, Kerala State Planning Board

 - : Prof A V Jose
Former Director & Honorary Fellow, GIFT

 - : Prof D Narayana
Former Director & Honorary Fellow, GIFT

 - : Prof K J Joseph
Director, GIFT
- Rapporteurs** : Aisha Ibrahim Muhammed & Steffy Antony, Research Scholars, GIFT



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DINNER

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