

CALL FOR PAPERS

NATIONAL CONFERENCE ON

SECOND GENERATION REFORMS IN GOODS AND SERVICES TAX IN INDIA:

Implications for State Finances and Fiscal Policy

07–08 September 2026

Organised by

Gulati Institute of Finance and Taxation (GIFT)

in collaboration with

Indian Council of Social Science Research (ICSSR), New Delhi

(Ministry of Education, Government of India)

About the Conference

The Goods and Services Tax (GST), introduced on 1 July 2017, represents one of the most significant fiscal reforms in independent India. By subsuming multiple indirect taxes into a unified destination-based tax system, GST sought to create a common national market, improve resource allocation efficiency, reduce cascading effects, and strengthen tax compliance and transparency.



Over the past eight years, the GST regime has witnessed substantial progress through digitalisation of compliance processes, e-invoicing systems, data-driven tax administration, and sustained growth in revenue collections. Despite these achievements, several structural and fiscal challenges continue to shape the evolution of the GST framework. Concerns regarding revenue productivity, tax rate complexity, exemptions, input tax credit fraud, interstate settlement mechanisms, and fiscal autonomy of states have sparked renewed debate on fiscal federalism and the future trajectory of indirect taxation in India.

Against this backdrop, the Government of India has initiated a new phase of reforms under the GST 2.0 framework, aimed at simplifying tax structures, enhancing technological integration, improving compliance, strengthening revenue efficiency, and supporting national development goals under *Viksit Bharat @ 2047* and *Atmanirbhar Bharat*. These reforms are expected to have significant implications for public finance, state revenues, economic growth, business competitiveness, and intergovernmental fiscal relations.

The proposed National Conference seeks to provide a platform for academics, researchers, policymakers, tax administrators, industry representatives, and practitioners to critically examine the emerging dimensions of GST 2.0 reforms and their implications for State finances, fiscal policy, economic efficiency, and fiscal federalism. The conference aims to facilitate evidence-based discussions and contribute to the evolving discourse on tax reform and public finance in India.

Call for Papers

Original and unpublished research papers are invited from academicians, researchers, doctoral scholars, policymakers, tax practitioners, industry professionals, and government officials. Contributions may be theoretical, empirical, policy-oriented, or interdisciplinary in nature. Submissions addressing the conference's broad themes are particularly encouraged. However, papers on related areas of indirect taxation, public finance, fiscal federalism, and tax administration will also be considered.

Broad Themes

Theme 1: GST Performance, Revenue Productivity and Fiscal Outcomes

- Comparative assessment of pre- and post-GST fiscal performance
- GST efficiency and tax base expansion
- GST revenue trends and tax buoyancy
- GST and fiscal sustainability

Theme 2: GST 2.0 – Rate Rationalisation and Economic Implications

- Tax rate restructuring and revenue neutrality
- GST 2.0 and inflation dynamics
- Distributional and equity implications of rate rationalisation
- Consumption behaviour under alternative GST structures
- Sectoral implications of rate rationalisation

Theme 3: Consumption, Production and Economic Outcomes

- GST and economic growth
- Impact on investment and industrial competitiveness
- Supply chain integration and market efficiency
- Sector-specific economic impacts of GST reforms

Theme 4: MSMEs, Start-ups and Informal Enterprises under GST 2.0

- GST compliance burden on MSMEs
- Start-up ecosystem and indirect taxation
- Formalisation of the informal sector
- Business competitiveness and productivity

Theme 5: Technology, Compliance Architecture and Economic Efficiency

- Digital governance and GST administration
- E-invoicing and technology-driven compliance
- Artificial intelligence and data analytics in tax administration
- Compliance costs and taxpayer behaviour
- Economic efficiency and digital tax ecosystems

Theme 6: Legal, Judicial and Institutional Dimensions

- GST dispute resolution mechanisms
- Judicial interpretation of GST laws
- Constitutional and federal dimensions of GST
- Governance and institutional reforms
- GST Council and cooperative federalism

Submission Guidelines

Abstract Submission

Authors are required to submit an abstract of **300-500 words** clearly indicating:

- Title of the paper
- Research objectives
- Methodology
- Key findings (where applicable)
- Keywords (4–5)

The abstract should include the name(s) of author(s), institutional affiliation, email address, and contact details of the corresponding author. All submissions will be peer-reviewed, and decisions on abstract acceptance will be communicated.

Full Paper Submission

Authors whose abstracts are accepted will be invited to submit full papers. Full papers should normally be between **6,000 and 8,000 words**, including references, tables, and figures. Papers should be prepared in MS Word format. Authors may follow APA, Chicago, Harvard, or any other recognised academic citation style consistently throughout the manuscript. All submissions will undergo peer review.

Authors who fail to submit the full paper by the deadline will not be included in the conference programme.

Submission Email: Abstracts and full papers should be submitted electronically to giftgstconference2026@gmail.com

Important Information

Important Dates

Activity	Date
Last Date for Abstract Submission	05 July 2026
Notification of Acceptance of Abstracts	08 July 2026
Full Paper Submission	20 August 2026
Notification of Acceptance of Full Papers	22 August 2026
Registration Deadline	31 August 2026
Conference Dates	07–08 September 2026

Registration Fee

Categories	Fee (₹)
Research Scholars / Students	1,000
Academicians	2,000
Industry delegates	2,500

The registration fee covers conference kit, meals, and accommodation. Accompanying persons, if any, are required to register separately by paying the prescribed registration fee.

Travel, Accommodation and Hospitality

Paper presenters are encouraged to arrange their own travel expenses. However, limited travel reimbursement for 3AC non-Rajdhani train fare by the shortest route will be made available to select

paper presenters strictly on a merit basis, subject to availability of funds. Accommodation will be provided to all paper presenters on request on a double-sharing basis.

Publication

As per ICSSR guidelines, the conference proceedings and related outputs will be published by ICSSR. Selected papers will be considered accordingly.

Who Can Participate?

- Faculty members and researchers
- Ph.D. scholars and postdoctoral fellows
- Officials from Central and State Governments
- Tax administrators and GST practitioners
- Representatives from industry associations and chambers of commerce
- Policy analysts and think tanks

Organising Committee

Chairperson: Prof. K J Joseph, Director, GIFT

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For updates and detailed information, please visit the GIFT website: www.gift.res.in