

# Impediments and Solutions in the Process of GST Registration of Restaurants in Hyderabad

Bharti Sharma, Rakhi Arora, Manmohan Singh

**Abstract:** The strength of a nation's economy depends upon the system of taxation which if taken correct approaches, can keep revenue consistent, stimulates industrial activity and manages growth in our economy. The Indian government has made an ambitious shift by introducing Goods and Services Tax (GST) tax policies. The strategy is to present modern, transparent and technology-driven indirect tax system. The new tax system aimed to sharpen the competitive edge of a 230 crores (\$2.3 Trillion) Indian economy driven by internal trade restrictions and a raft of central, state and local taxes. After two years of its introduction, the new system is yet to settle down and being considered puzzling on many dimensions. Even after proper beginning, the GST registration system is facing barriers relevant to documentation, technology, stakeholder willingness, etc. This paper aimed to rank the potential impediments to GST registration of restaurants in Hyderabad. The outcome of this paper will help new registration seeks to understand new taxes system in general and will intimate the ground reality to authorities responsible for its successful implementation. This paper presents a case study of the issues faced by the restaurants in Hyderabad during GST registration in these two years of implementation. Solutions to these issues have been proposed in this paper, which may be helpful for the new entrepreneurs to register on GST portal.

**Keywords :** GST, GST registrations, Impediments in GST registration, Percent Point Score (PPS).

## I. INTRODUCTION

The authority to levy a tax is derived from the Constitution of India which allocates the power to levy various taxes between the Central and the State. A significant restriction on this power in Article 265 of the constitution which states that "No tax shall be levied or collected except by the authority of law." The strength of a nation's economy depends upon the system of taxation which if taken correctly, can keep the revenue consistent, stimulates the industrial activity and manages growth in our economy [5,14, 9].

A firm must pay a different kind of taxes based on its area of location, business type and ownership structure. Taxes have a significant impact on the profitability and investment capacity of a firm. Taxation has been considered a vital factor in making investment decision-making. As per Koller et al. [6], lower tax burden enables a company to lower its product prices and also generate high revenue, which consequently can be utilised to pay out in wages, salaries and dividends. Further, extra money can be used to create more facilities. Availability of facilities can contribute in generating

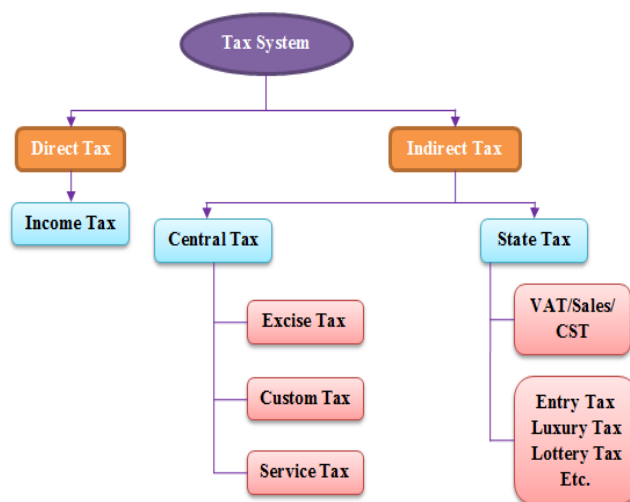
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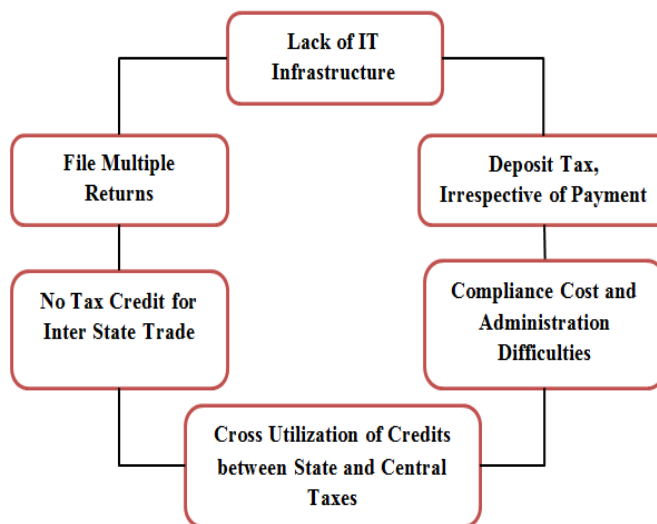
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competitive advantage which is the current need of hour for industries.



(a)



(b)

**Fig. 1. (a) Previous Taxation System and (b) its limitation**

Previously, a business required to pay the following types of taxes, as shown in Fig. 1 (a). The previous taxes system has critical issues which are shown in Fig. 1 (b). In order to overcome these issues the government of India has introduced new taxes Goods and Service Tax (GST). the final paper but after the final submission to the journal, rectification is not possible.

*The previous tax system of India was having some issues*

- The CENVAT (excise duty) is levied on the manufacturer of the product or produced that creates disputes regarding product's valuation.
- The State Government had the power to collect taxes on all items and work falling under state list.
- The system equipped with difficulties and disputes in revenue generation and distribution.
- There is some shortcoming in CENVAT system of Government of India is because of non-inclusion of several central taxes in the overall framework of CENVAT.
- Many taxes such as Additional Customs Duty, Surcharge etc., are not included in CENVAT System.
- There are various services such as Oil, Gas Production, Mining, Agriculture, Wholesale and Retail Trade, Real Estate Construction has been kept out of range of CENVAT Credit.
- In VAT system also various taxes such as Entry tax, Octroi, Luxury Tax, Entertainment tax are kept outside of VAT Scheme.
- All these taxes are of different rates and required to be filed through different forms and returns.
- There is lack of cross verification of returns filed under various State as well as Central Taxation Rules, and there are different in detailed filed by the assessed by paying Central and State taxes simultaneously.

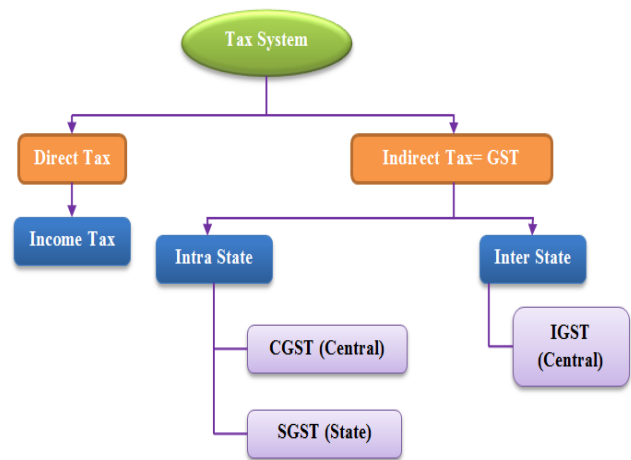
Gupta [4], Ramli et al. [8], Banerjee et al. [3]

## II. GOODS AND SERVICE TAX (GST) AND ITS REGISTRATION

Various countries have replaced VAT system by implementing GST. To resolve all the above-discussed issues in the taxation system, the Indian government has proposed Goods and Service Tax (GST) in 2006-07 union budget [2]. Initially, it was proposed that GST would be introduced from 1<sup>st</sup> April 2010. The Empowered Committee of State Finance Ministers (EC) which had formulated the design of State VAT was requested to come up with a roadmap and structure for the GST [10]. The introduction of Goods and Services Tax on 1<sup>st</sup> of July 2017 has been considered a very significant step in the field of indirect tax reforms in India (a developing country) [15]. By amalgamating a large number of central and state taxes into a single tax, the aim was to mitigate cascading or double taxation in a major way and pave the way for a common national market [3].

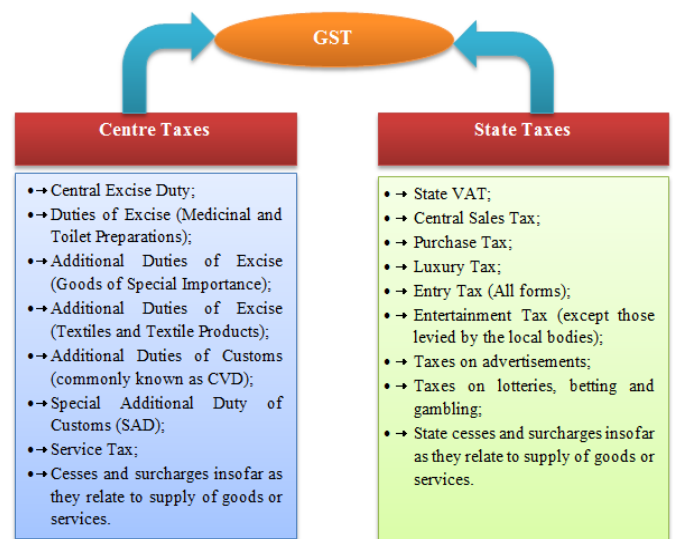
From the consumer point of view, the most prominent advantage would be regarding a reduction in the overall tax burden on goods, which was estimated to be around 25%-30%. Introduction of GST would also make Indian products competitive in the domestic and international markets [11]. Studies show that this would have a positive

impact on economic growth [4]. Last but not the least, this tax, because of its transparent and self-policing character, would be easier to administer. The tax shall be levied as Dual GST separately but concurrently by the Union (central tax - CGST) and the States (including Union Territories with legislatures) (State tax - SGST) as shown in Fig. 2.



**Fig. 2. Structure of Goods and Service Tax**

The Parliament would have exclusive power to levy GST (integrated tax - IGST) on inter-State trade or commerce (including imports) in goods or services. GST has replaced the following taxes currently levied and collected by center and state as given in Fig. 3:



**Fig. 3. Taxes replaced by GST**

## III. BENEFITS OF GST IMPLEMENTATION

The government has replaced various indirect taxes with single tax structure, i.e., GST. It is implemented on 1<sup>st</sup> July 2017 throughout the country. Main benefits of the GST implementation are presented in Fig. 4, Matheen et al. [7]: Though there are various above benefits of GST implementation, there are still many issues encountered during GST implementation, such as GST registration and returns filling, uploading business invoices, payment of tax [12]. All the work related to GST is performed by businessman online through the GST portal [5]. For this, the businessman requires new business software compile with latest IT system of GST [13]. Since GST implementation is in its initial phase, so it needs of train and professionals not only

to understand the tax implications of GST but also on the procedural aspects like enrolling and uploading returns online, etc.

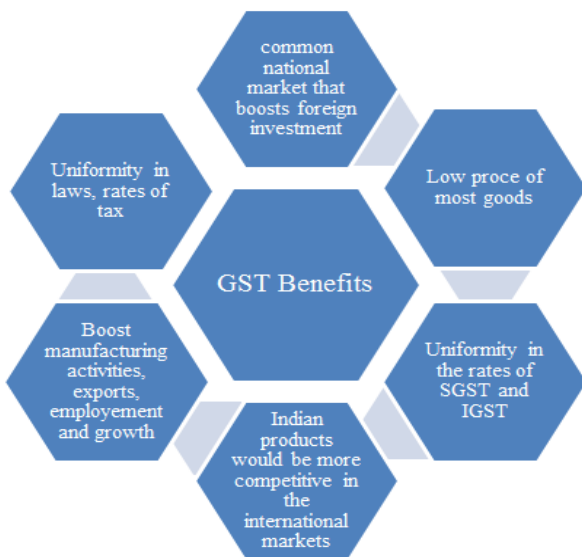


Fig. 4. GST Benefits

Initially, the implementation of GST is costly for businessman [16]. Among all the above issues, GST registration is the main problem faced by the taxpayers, because without GST registration, a businessman cannot file the tax and returns.

#### IV. GST REGISTRATION

Registration of business with the tax authorities implies obtaining a unique identification code from the concerned tax authorities so that all the operations of and data relating to the business can be agglomerated and correlated [17,18,19]. In any tax system, this is the most fundamental requirement for identification of the business for tax purposes or for having any compliance verification program. Registration under Goods and Service Tax (GST) regime will confer following advantages to the business:

- i. Legally recognised as a supplier of goods or services.
- ii. Proper accounting of taxes paid on the input goods or services which can be utilized for payment of GST due on the supply of goods or services or both by the business.
- iii. Pass on the credit of the taxes paid on the goods or services supplied to purchasers or recipients.

#### A. Who can register under GST?

GST is mandatory for:

- ✓ Any business whose turnover in a financial year exceeds Rs. 20 lakhs (Rs. 10 lakhs for North Eastern and hill states). If turnover is the supply of only exempted goods/services which are exempt under GST, this clause does not apply.
- ✓ Every person who is registered under an earlier law (i.e., Excise, VAT, Service Tax etc.) needs to register under GST, too.
- ✓ When a business which is registered has been transferred to someone/demerged, the transferee shall take registration with effect from the date of transfer.
- ✓ Anyone who drives the inter-state supply of goods.
- ✓ Casual taxable person.

- ✓ Non-Resident taxable person.
- ✓ Agents of a supplier.
- ✓ Those paying tax under the reverse charge mechanism.
- ✓ Input service distributor.
- ✓ E-commerce operator or aggregator.
- ✓ Person who supplies via e-commerce aggregator.
- ✓ Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person.

#### B. Documents required for GST registration

Although the GST registration is carried out on GST online portal, a list of following documents is required at the time of registration:

- i. Valid Permanent Account Number (PAN)
- ii. Valid Indian mobile number
- iii. Valid E-mail address
- iv. Place of business
- v. Valid bank account detail with IFSC (Indian Financial System Code)
- vi. At least one proprietor/partner/director/member with corresponding PAN details.
- vii. Jurisdiction details

After successful application of GST registration through an online portal, a temporary ID is generated, as shown in Fig. 5.

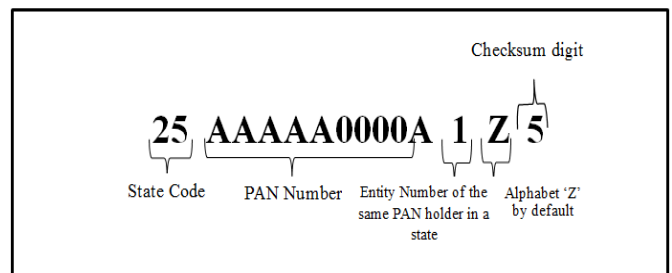


Fig. 5. Format of provisional GST ID

After activating the provisional ID, taxpayers have to fill up Part-B of the form giving details of businesses to complete the registration process. If a taxpayer does not submit complete details within three months of getting the provisional ID, then the ID stands canceled [20]. As many as 27 lakh businesses are yet to complete registration on the GSTN portal, and the process has to be completed before they file their returns by August 20, the GST Network said today. Of the over 71 lakh excise, VAT, service taxpayers who have migrated to the GST portal, only 44 lakh have so far completed the enrolment process by filling up Part-B of the form. As many as 27 lakh taxpayers have incomplete enrolments. As discussed above, GST registration is the first step to fill the tax and returns [21]. As GST implementation is in its initial phase, so the businessmen have faced a lot of problems in GST registration in the first quarter after the implementation. Main problems encountered during the registration process are technical and documentation. We have analyzed both these issues, but it is observed that technical issues are highly dominating. Therefore, to analyze the effect of technical issues on GST registration, a survey has been done, and based upon the



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views of the businessmen, following issues come into the picture:

- i. Provisional ID invalid;
- ii. Registration certificate (RC) canceled;
- iii. OTP not received;
- iv. Range code error;
- v. GST helpline number not working;
- vi. Internet speed is slow;
- vii. DSC not received;
- viii. Pending for validation;
- ix. PAN details incorrect;
- x. Limited document size;
- xi. Not familiar with software.

### C. GST on Restaurants

A case study has been prepared by taking into the consideration of above all factors. A questionnaire has been prepared corresponding to each factor. In this paper, based upon the response of the businessmen, complete analyses of possible impediments are presented.

The Indian Restaurant industry is fragmented with 1.5 million eating outlets. As per NRAI's India Food Services Report 2016, the total food services market today stands at INR 3, 09, 110 crores and has grown at 7.7 % since the last report in 2013. This is projected to grow to INR 4, 98, 130 crores at a CAGR of 10% by 2021. In 2016 alone, the Indian restaurant sector created direct employment for 5.8 million people and contributed a whopping INR 22, 400 crores by way of taxes to the Indian economy. When it comes to the restaurant industry, the tax is progressive – it's likely to benefit the small restaurants and dhabas, but hamper 5-star restaurants and hotels. Following GST rates are implemented:

#### 5% GST on:

- All standalone restaurants AC or Non AC
- Takeaway food
- Restaurants in hotels with room tariff less than Rs. 7500/-.
- No input credit for these restaurants

#### 18% GST on:

- Restaurants in hotels with room rent over Rs. 7500/-.
- Outdoor catering
- Input tax credit is available to these cases

Restaurant sector may opt for this scheme only if their annual turnover is < Rs. 1.5 crore. A registered taxpayer in the restaurant sector, who is registered under the Composite Scheme, will pay tax at a rate of 2.5% each for CGST AND SGST respectively. A composition dealer is not allowed to avail input tax credit of GST paid to their supplier.

Before implementation of GST, Value Added Tax (VAT) system was applied in all the sectors of the economy. Value Added Tax (VAT) is levied on things that are sold-out in an improved form, where value is added to an item before it's sold-out to you. One has to pay VAT on product and services at varied stages of their production, distribution and sale. In restaurants, VAT isn't indictable on prepackaged things like drinkable, bottled alcohol and food. However it's applicable on food and drinks prepared within the restaurant kitchens. VAT varies from state to state, and even inside the states, it differs based on the sort of product. It could be anywhere between 5 to 20.

Service tax is charged 14% and in tandem with Swachh India cess of 0.5% the amount adds up to 14.5% for us. With addition to Krishi Kalyan Cess of 0.5% from 1 June 2016 to this would create overall 15 % of the service tax. Ideally, service tax ought to be obligatory solely on 400th of the value of the bill that is assumed to be the quality service expense, as opposed to the remaining 60 minutes that's the staple of the food and beverages ordered by the client. This implies that the service tax is indictable solely on 400th of the bill and not on the complete quantity. Thus on the complete bill, the service tax chargeable are 5.8% (6% from June 1).

### V. CASE STUDY DESIGN

research data was obtained by using the questionnaire as the data collection method. The survey questionnaire was designed after having a roundtable discussion with 15 stakeholders, three consultants and two persons directly engage with GST process. Input from all practitioners was used to modify it. Each participant was asked to evaluate the instrument for the readability, bias, understandability, ambiguous items, and appropriateness of each item in relevance to the impediments to GST registration in restaurants in Hyderabad.

The feedback received was incorporated to make the questionnaire more relevant for the purpose. Respondents were asked to evaluate their expectations on a five-point scale ranging between poor and critical with a moderate point in the middle. Questions or items asked in the questionnaire were designed as structured and open ended questions. The period of making personal visits and taking interviews took around one month.

#### A. GST on Restaurants in Hyderabad

Apart from fastest growing city in India, Hyderabad is one of the mini-metro cities. In Hyderabad, there are approximately a total of 4210 restaurants. This study investigates the impact of GST implementation on restaurants in Hyderabad.

According to the National Restaurants Association of India, Hyderabad has approximate a total of 4210 restaurants. The next step was to determine sample size. Following formula is used for sample size determination as discussed below by equation (1) & (2) [14]:

$$n_0 = \frac{Z^2 p \cdot q}{C^2} \quad (1)$$

$$n = \frac{n_0}{1 + \frac{n_0 - 1}{N}} \quad (2)$$

Where Z = value of selected alpha of 0.025 in each tail = 1.96.

(the alpha level 0.05 indicates the level of risk).

(p)(q) = estimate of variation = 0.25.

(p is the probability of selecting a particular observation = 0.5, and q can be calculated using equation  $q = 1 - p = 0.5$ ).

C = accepted margin of error = 0.05.

N = the number of units or total population in the city (4210 units).

By equation (1), minimum estimated sample size ( $n_0$ ) is calculated as 384.16. Further using equation (2), the required adjusted sample size (n) is calculated as 352.44 units.

Thus, the accepted sample size

(n) is taken as 355 units. Therefore, the data has been collected by 355 GST registered restaurants in Hyderabad.

**B. Calculation of score**

The status of all potential technical barriers to GST registration was assessed with the help of frequency distribution and percent point score (PPS). The PPS for each set of questions reflects different proxy issues/variable under various casual variables has been calculated with the help of below formulas, given as:

$$\text{Percent Point Score} = \left[ \frac{TPS}{5 \times N} \right] \times 100 \quad (3)$$

$$\text{Central Tendency} = \frac{TPS}{N} \quad (4)$$

Where:

TPS = Total Point Score

PPS = Percent Point Score

n = Number of questions in a particular issue

N = Number of responses

W1 to W5 = Scale value on five-point Likert scale

The detailed procedure is for calculating TPS and PPS is presented in Table I.

**Table I. TPS and PPS calculation**

Sl. No	Casual variables	Component	Topics in the	No. of Responses	No. of Units Scoring					Total Point Score (TPS) <sup>^</sup>	Percent Point Score (PPS)
					1(W <sub>1</sub> )	2(W <sub>2</sub> )	3(W <sub>3</sub> )	4(W <sub>4</sub> )	5(W <sub>5</sub> )		
Overall Average ( $\sum_{i=1}^n \frac{TPS_i}{N}$ ), (On the scale of 5.00)											
<sup>^</sup> Total Point Score (TPS) = 1×W <sub>1</sub> +2×W <sub>2</sub> +3×W <sub>3</sub> +4×W <sub>4</sub> +5×W <sub>5</sub>											

Kharub and Sharma [13]

These measures reflect as to how well the area represented by that question can generate competitive advantage to industries. The significant results concerning various casual variables in Porter Diamond model are summarized below.

**VI. RESULTS AND DISCUSSIONS**

Based on the previous studies and discussions available on the internet, by questionnaire, the barriers to GST are evaluated by taking into consideration the following factors for restaurants in Hyderabad:

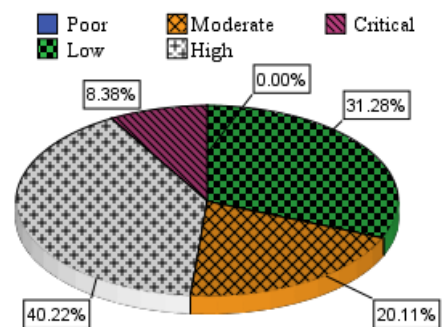
- i. Provisional ID invalid;
- ii. Registration certificate (RC) canceled;
- iii. OTP not received;
- iv. Range code error;
- v. GST helpline number not working;
- vi. Internet speed is slow;
- vii. DSC not received;
- viii. Pending for validation;
- ix. PAN details incorrect;
- x. Limited document size;
- xi. Not familiar with software.

The 1<sup>st</sup> factor, e.g., provisional ID invalid was examined with the help of questions asked from respondents such as:

- Facing difficulties in matching information of previous ID (e.g., VAT, sales tax, excise etc.) with new GST portal?
- Not able to provide all information needed for new GST registration?
- Not having proper knowledge about critical GST registration steps and website?
- Not aware of GST identification number?
- User ID displayed wrong or invalid?
- Displaying Log in ID as “Not activated.”

The intention behind these questions was to quantify the ground reality of an essential aspect for GST registration finalized after a roundtable discussion with new entrepreneurs existing stakeholders and experts from taxes department. The questions were quantified on a five-point Likert scale anchored at one represented poorly responsible and 5 for critically responsible. Fig. 6 shows the survey results as 40.22% respondents feel that it is highly responsible, 20.11% said moderately whereas 8.38% found it critically responsible as a barrier to GST registration. A total of 354 valid responses were received for this factor which comprised an overall percent point score of 65.14%. Central tendency for provisional Id invalid was found as 3.26 out of 5.

The 2<sup>nd</sup> factor (e.g., registration certificate canceled) is mainly due to either improper document uploaded on GST portal or server problems on GST portal. The questions for this factor aimed at collecting information on the following:



**Fig. 6. Status of invalid provisional ID, PPS=65.14%**

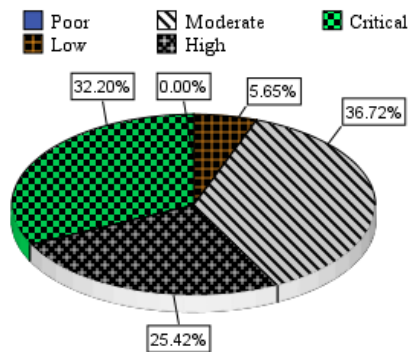
- Facing difficulty during migration from old law such as VAT?
- Doing voluntarily as the business has been discontinued?
- The business has been transferred fully, amalgamated, demerged or otherwise disposed of?
- Cancelled by tax officer because you do not conduct any business from the declared place of business?
- Issued invoice or bill without a supply of goods/service?
- Could revocation not be done?

Concerning this aspect, Fig. 7 shows the survey result, 32.20% described it critically, 25.42% high, 36.72% moderate and 5.65% low. The overall PPS and central tendency were found high as 76.84% and 3.14/5 respectively. The high PPS score in the second factor shows that GST seekers are not able to prepare proper documentation. The 3<sup>rd</sup> factor, i.e., OTP not received was found mainly due network error or busy GST

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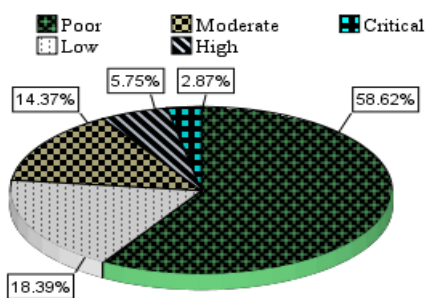
server. Concerning evaluating the barrier due to this aspect, the following questions were asked of respondents:

- Difficulty in receiving one-time password during the registration process?
- GST website is not working?
- Too much server busy?
- Mobile network congestion?
- OTP not received even after validation of Aadhaar number?



**Fig. 7. Status R. C. Cancelled, PPS=76.84%**

In this regard, the survey results are presented in Fig. 8. The overall PPS score was found quite low as 35.17% as more than half of total respondents (58.62%) considered it as a poor factor as a barrier to GST registration. The central tendency was found as 1.77 out of 5.

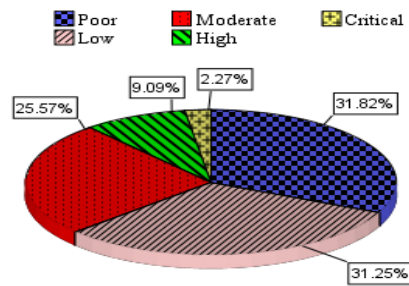


**Fig. 8. OTP is not received, PPS=35.17**

There are a couple of common possible reasons for this error code; signal line open or switch failure. Sometime it would come even after refreshing many times. Considering it as one of the problems we asked following critical questions for this barrier (e.g., range code error):

- Required range code is not appearing in the drop down? Even after refreshing?
- Difficulty in selecting the applicable GST jurisdiction, commissionerate code, division code or Range code?
- GST portal is under development, therefore, E-sign option is not working?
- No range code for submitting form 20?

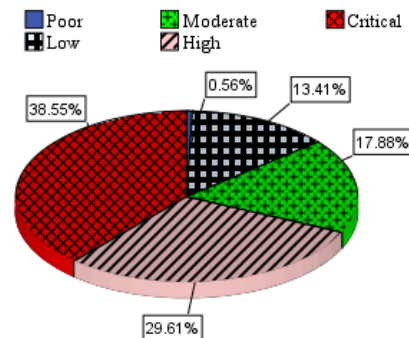
Survey results as shown in Fig. 9, found that only 2.27% responses describe it critical whereas more than 60% feel it either low or poor factor as a barrier to GST registration. The total percent point and central tendency for this factor are found low as 43.74% and 2.19/5 respectively.



**Fig. 9. Range Code Error, PPS=43.74**

About 5<sup>th</sup> factor, e.g., GST helpline number not working, the following questions were asked:

- Even after submitting GST enrolment application with all the required details you are not able to apply using "Submit with E-Signature button" or the button is not able to click?
- E-sign functionality is under development?
- GST helpline number is too busy?
- Even after connecting GST helpline number problem is not solved?



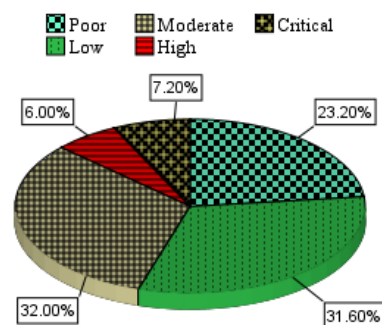
**Fig. 10. GST helpline number not working, PPS= 78.44**

The survey results as represented by Fig. 11, found that maximum respondents (38.55%) feel it critical, 29.61% high, 17.88% moderate and 13.41% low. The overall PPS and central tendency were found corporately very high as 78.44% and 3.92/5 respectively.

Similarly, about 6<sup>th</sup> factor, i.e., slow internet speed. The following questions were used to evaluate this factor:

- Internet speed affects GST registration process?
- Time-consuming?
- Site overload?
- Server down?

Survey result represented in Fig. 11, found that only 7.20% and 6.00% respondents feel it critical and highly responsible for the barrier to GST registration.



**Fig. 11. Internet speed is low, PPS=48.48**

The overall percent point and central tendency were



for these factors are calculated as moderate as 48.48% and 2.42 respectively.

About 7<sup>th</sup> factor, e.g. DSC (Digital Signature Certificate), following questions were asked from the respondents to evaluate this factor:

- Not having knowledge about DSC?
- Confusion between DSC and scanned signature?
- Not uploaded successfully?

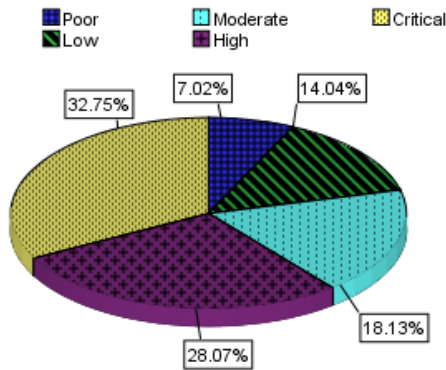


Fig. 12. DSC not received, PPS=73.10

Survey results as shown in Fig. 12, found that only 32.75% responses describe it critical and 28.07% describe it a high factor as a barrier to GST registration.

The total percent point and central tendency for this factor are found high as 73.10% and 3.4/5 respectively.

About 8<sup>th</sup> factor, e.g. Pending for validation, following questions were asked from the respondents:

- More delay is occurring?
- Uploaded documents are incorrect?
- Server too busy?

Survey result represented in Fig. 13, found that 27.33% and 19.17% respondents feel it critical and highly responsible for the barrier to GST registration. The total percent point and central tendency for this factor are found high as 64.88 % and 3/5 respectively.

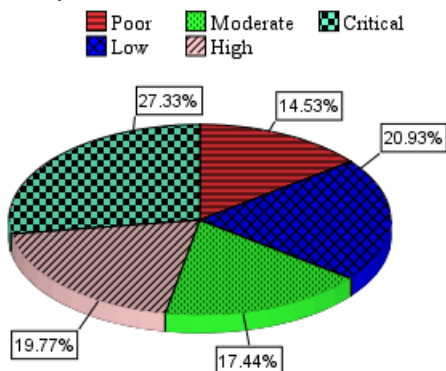


Fig. 13. Pending for validation, PPS=64.88

Next factor e.g. PAN details incorrect is evaluated by asking following questions to the respondents:

- Having PAN Card?
- Misprinting in PAN card?
- Name on PAN card doesn't match with firm registration?

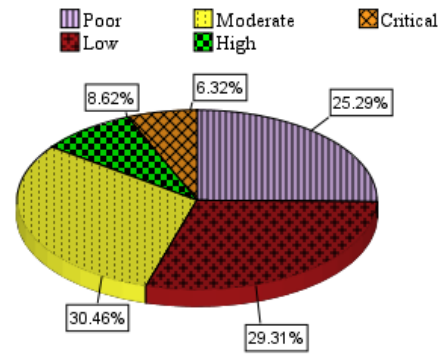


Fig. 14. PAN details incorrect, PPS=48.28

Survey results as shown in Fig. 14; found that 6.32% and 8.62% responses feel this problem as critical and high respectively as barrier for GST registration. The overall percent point and central tendency were for these factors are calculated as moderate as 48.28% and 2.45/5 respectively.

About next factor e.g. Limited document size; following questions were asked from respondents to evaluate this factor:

- Difficulty in conversion to pdf format?
- Document size is limited to upload?
- Not aware document compression techniques?

The survey results as represented by Fig. 15, found that maximum respondents (25.86%) feel it critical, and 23.56% high. The overall PPS and central tendency were found moderate as 67.70% and 3.22/5 respectively.

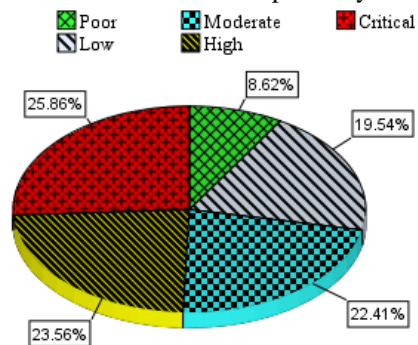


Fig. 15. Limited document size, PPS=67.70

The last but not least factor e.g. not familiar with software; following questions were asked from respondents to evaluate this factor:

- Not familiar with terminology used in software?
- New terms introduced?
- Multi-level process in software?
- Operating on software is difficult?

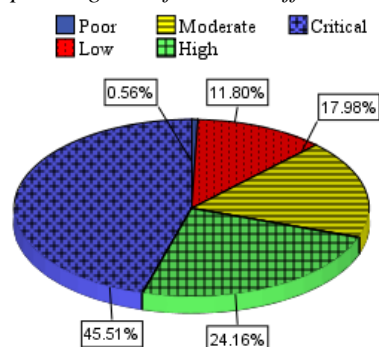


Fig. 16. Not familiar with software, PPS=80.45

The survey results as represented by Fig. 16, found

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that maximum respondents (45.51%) feel it critical, and 24.16% high factor as a barrier for registration of GST. The overall PPS and central tendency were found moderate as 80.45% and 3.75/5 respectively.

All existing Central Excise, Service Tax assesses and VAT dealers have to migrate to GST. To migrate to GST assesses would be provided with a Provisional ID and Password by the CBEC/State Commercial Tax Departments [8, 9]. However, there are problems mentioned above that businesses face during migration/registration. To overcome these issues, some solutions have been proposed in Table II.

### VII. PROPOSED SOLUTIONS

Table II. Proposed solutions to identified technical barriers to GST

Sl. No.	Issues	Proposed Solutions
1.	Provisional ID Invalid	Try deleting the browsing history and signing in on the <a href="#">GST portal</a> again. A 10-digit access token will be received along with a temporary ID. If the access token is less than ten digits (e.g., 7654356), insert a zero, in the beginning, to make it a ten digit access token (e.g., 0007654356).
2.	RC Cancelled	Error message: "Your RC is canceled. Therefore Provisional ID stands canceled. Hence you are not to migrate under GST". Resolution: The person might not have filed his returns (ST/VAT) within the due date. Hence the ST/VAT department would not have forwarded the GST provisional ID to the GST department. He needs to go to the department (ST/VAT) in person and ask them to push the temporary ID manually. There is a chance that the temporary ID was issued before 31st Jan 2017 and was not utilized. So, the same has been canceled. Take the following steps to get this resolved: <ul style="list-style-type: none"> <li>• Send mail to <a href="mailto:cbecmitra.helpdesk@icegate.gov.in">cbecmitra.helpdesk@icegate.gov.in</a> from your registered e-mail ID</li> <li>• Subject: PID required to migrate to GST</li> <li>• Mention your Service Tax or Excise R C Number(s)</li> <li>• Any other problem being faced in migration can be mentioned</li> </ul>
3.	OTP not Received	Once the businessman registers, he needs the OTP sent to his e-mail id and mobile. If it is not received, do the following: <ul style="list-style-type: none"> <li>• Click on resend OTP</li> <li>• Check if he has 'Do Not Disturb (DND)' services activated with his service provider. Please deactivate this and try again to receive the OTP on the phone.</li> <li>• Check the spam folder. The mail can go to the spam folder.</li> </ul>
4.	Range Code Error	The person needs to select the correct range code while filling in the GST Form-20 on the GST Common Portal. It may happen that the required range code is not appearing in the drop down. Try refreshing the page and check again to see if the range code required by him is appearing now.
5.	'No record found' when searched by RC/ ST2 number on <a href="http://www.gst.gov.in">www.gst.gov.in</a> under the link "check registration status."	Search using PAN instead of the registration number. Still, if the result is not found, please write to: <a href="mailto:cbecmitra.helpdesk@icegate.gov.in">cbecmitra.helpdesk@icegate.gov.in</a> with all details such as registration number, PAN number, legal name as on PAN, business name, state for generation of PID.
6.	Provisional Id is already mapped to a different user.	Complaints need to be registered with GSTN helpdesk on <b>0124-4688999</b> or <a href="mailto:helpdesk@gstgov.in">helpdesk@gstgov.in</a>
7.	Not familiar with software	It is advised that one should go through the software guide provided by the government to use it in proper way.

### VIII. CONCLUSIONS AND RECOMMENDATIONS

Based on the extent review of the literature and have a roundtable discussion with 20 stakeholders, three consultants and two persons directly engage with registration process 11 potential barriers (technical as well as documentation) were considered as given below:

- xii. Provisional ID invalid;
- xiii. Registration certificate (RC) canceled;
- xiv. OTP not received;

- xv. Range code error;
- xvi. GST helpline number not working;
- xvii. Internet speed is slow;
- xviii. DSC not received;
- xix. Pending for validation;
- xx. PAN details incorrect;
- xxi. Limited document size;
- xxii. Not familiar with software.

To rank identified technical barriers, we used primary data collected via a research



questionnaire which was first pre-tested and pilot-tested. The hard copy of finalized measuring instrument (questionnaire) were sent to a total of 200 GST registration number speakers. After receiving an adequate number of valid filled questionnaires data was analyzed using SPSS. Percent point score (PPS), central tendency (CT) and pie charts were used to represents results. The raking of identified potential technical barriers was found as:

- i. GST helpline number is not working (PPS=78.44%).
- ii. R. C. Cancelled (PPS=76.84%).
- iii. ID invalid (PPS=65.14%).
- iv. Low internet speed (PPS=48.48%).
- v. Range Code Error (PPS=43.74%).
- vi. OTP is not received (PPS=35.17%).
- vii. DSC not received (PPS=73.10%).
- viii. Pending for validation (PPS=64.88%).
- ix. PAN details incorrect (PPS=48.28%).
- x. Limited document size (PPS=67.70%).
- xi. Not familiar with software (PPS=80.45%).

Out of above identified potential barriers with high PPS core difficulties faced due to not familiar with software is ranked at number one (PPS=80.45%) which is followed by not connecting GST helpline number (PPS=78.44%) which is followed by registration certificate (RC) cancellation (PPS=76.84%). With low PPS score (PPS=35.17%), OTP not received was considered least essential barrier. The moderately high PPS score (PPS=65.14%) makes ID invalid as one of the critical barriers to GST implementation.

### IX. IMPLICATIONS

The paper puts light on various issues faced by various stakeholders (restaurants in Hyderabad) during the GST registration. The results of this study can make available and circulate among various GST consultants, Govt. policymakers and GST registration seekers.

Study results emphasized the need for a workshop on GST that will be beneficial traders, stakeholders, small businessmen and small manufacturers etc. The elimination of identified barriers can contribute in realizing government's aim of "One Country One Tax One Market."

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