

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**

**UNSTARRED QUESTION No. 3510**

TO BE ANSWERED ON MONDAY, JULY 15, 2019/ASHADHA 24, 1941(SAKA)

**Impact of GST on Ease of doing Business**

†3510. **SHRI RAVI KISHAN:**  
**SHRI RAMDAS C. TADAS:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the implementation of Goods and Services Tax (GST) has caused an adverse effect on ease of doing business in India;
- (b) if so, the details thereof;
- (c) the number of times amendments have been carried out in GST after its implementation in view of ease of doing business and to make GST simpler along with the names of the organizations whose demands have been considered; and
- (d) if so, the details thereof?

**ANSWER**

**MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)**

(a) and (b) No Sir. The implementation of GST has created a business-friendly environment in India by creating a common national market for goods and services. Simplification and automation of processes of registration, returns, refunds, tax payments under GST has led to ease of doing business for tax payers. 17 indirect taxes and 13 cesses have been subsumed into a single tax that has reduced the problem of cascading of taxes, thereby contributing positively to the ease of doing business in India.

(c) and (d) Amendments to the Central Goods and Services Tax Act, 2017 were carried out vide the Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018) that was published in the Gazette of India on 30.08.2018. Further, as on 11.07.2019, a total of 32 amendments have been carried out to the Central Goods and Services Tax Rules, 2017.

These amendments have been carried on the basis of the recommendations of the Goods and Services Tax Council which takes into account the inputs/feedback received from various stakeholders such as trade and industry bodies, State Governments, Ministries of Central Government, Public Sector Undertakings (PSUs) etc.

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