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TO ANALYSIS THE SATISFACTION LEVEL FOR THE DIFFERENT GST SERVICES OF THE HOTEL INDUSTRY

Ripleen Kaur

Research Scholar

Baba Mastnath University, Rohtak (Haryana)

Dr. Jaspreet Dahiya

Associate Professor

Baba Mastnath University, Rohtak (Haryana)

INTRODUCTION:

It is a comprehensive tax levied on sale, manufacturing and consumption of goods and services. Regime of GST was started by Vishwanath Prathap Singh in 1986 during Rajiv Gandhi government but it failed to get approval in the Lok Sabha. Finally GST Act was passed on 29th March 2017 and it came into force on 1st July 2017. Rules, regulation and rates governed by GST Council comprise all state and central finance ministries.

“One tax for entire nation”: A good advantage of GST is that tax on tax is removed and the cost of goods decreased. The whole concept of GST for levying tax is based on 5 slabs 0%, 5%, 12%, 18% and 28%. GST removed the cascading effect (tax on tax) on the sale of goods and services which helps to decrease the cost of goods and services. Activities like returns, refund registration response need to be done on the GST portal. This helps to speed up GST process. The 3 types of GST are, CGST: collected by central government on intra-state sale. SGST: collected by state government on intra state sale and IGST.

The hotel industry spends a lot of money on construction and renovation works. They have to move with the times in order to remain competitive and to attract more and more customers. The money paid as taxes on the construction activities cannot be used as input credit to set off the taxes paid on the services offered by the hotels and restaurants. The R&D cess which is applicable on technical know-how fees and franchise agreements in the industry is likely to become a part and parcel of GST. The restaurant industry has been burdened with high and multiple taxations. However, it is felt that liquor should be included in GST. Exempting it defeats the very purpose of bringing in a uniform single tax structure. This allows the states to have their own taxes without a cap with separate accounting requirements and results in double compliance for the restaurant / hotel industry. This is neither beneficial for 'Ease of doing business' nor for the customers.

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"Everybody likes consolidation of taxes as it leads to greater transparency and will help guests and buyers understand the overall costs. We welcome the development," said Raj Rana, CEO, South Asia, for hotel group Carlson Rezidor. "Some states have luxury tax and that impacts room rates. If India aspires to be competitive, then the tax structures too need to be competitive." opined Rashi.

GST SERVICES:

1. GST refunds
2. Input tax credits
3. E-filing of GST returns
4. Penalties in GST

OBJECTIVES OF THE STUDY:

1. To analysis the different GST services.
2. To find out the satisfaction level of the hotel industry for the GST services in Delhi.

HYPOTHESIS OF THE STUDY:

Hypothesis 1 There is no significant difference between satisfaction level of the hotel industry for the GST services in Delhi according to the type of hotels.

RESEARCH METHODOLOGY:

Research methodology is a way to systematically solve the research problem. It may be understood as a science of studying how research is done systematically.

Sample area:

Researcher selected the Delhi city as a sample area as per convenience.

Sample selection:

In the present study, purposive sampling has been used by researcher. On the basis of primary and secondary data, the researcher selected Delhi city. For the sample selection researcher contacted the 60 employees of the hotels.

Data collection:

The proposed study intends to find out the satisfaction level of hotel industry in Delhi city for the GST services. The researcher collected the data from primary as well as secondary source of data. Secondary data was collected from different websites and journals. The researcher has also collected

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the primary data with the help of scheduled questionnaire prepared with the help of experts. The details like type of hotels, GST services etc. were collected and assessed with five-point Likert scale through 10 statements.

Statistical techniques used:

Chi square test has been used for the data analysis.

DATA ANALYSIS AND INTERPRETATION:

OBJECTIVE: To find out the satisfaction level of the hotel industry for the GST services in Delhi.

HYPOTHESIS: There is no significant difference between satisfaction level of the hotel industry for the GST services in Delhi according to the type of hotels.

Table - 1
Type of hotel

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Chain hotel	15	25.0	25.0	25.0
Resort	15	25.0	25.0	50.0
Motel	15	25.0	25.0	75.0
Micro Hotel	15	25.0	25.0	100.0
Total	60	100.0	100.0	

INTERPRETATION:

According to table 1, there are total 60 hotels taken for the study from which 15 hotels are chain hotels, 15 are resorts, 15 are motels and 15 are micro hotels.

Table - 2
Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	46.788 ^a	30	.026
Likelihood Ratio	45.401	30	.035
Linear-by-Linear Association	.004	1	.952
N of Valid Cases	60		

a. 40 cells (90.9%) have expected count less than 5. The minimum expected count is .25.

INTERPRETATION:

The above table tells us that p-value of above selected problems are less than 0.05 indicating that there is significant difference between satisfaction level of the hotel industry for the GST services in Delhi according to the type of hotels. Thus, null hypothesis: "There is no significant difference between satisfaction level of the hotel industry for the GST services in Delhi according to the type of hotels." is rejected.

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CONCLUSION:

The study concludes that the introduction of the Goods and Services Tax (GST) has a favorable effect on the Indian hotel business. With the elimination of several additional levies, the GST will reduce the number of necessary processes and provide more alternatives for restructuring the tax system. There are various GST services which effects the performance of the hotel industry. These services are already discussed in the present study are GST refunds, Input tax credits, E-filing of GST returns and Penalties in GST etc. From the present study it is also concluded that there is no significant difference between satisfaction level of the hotel industry for the GST services in Delhi according to the type of hotels.

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