
GST 2.0 AND THE RISE OF THE GST APPELLATE TRIBUNAL: REASSESSING INDIA'S INDIRECT TAX FRAMEWORK IN 2025-26

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ABSTRACT

India's September 2025 GST reform, approved at the 56th GST Council Meeting and brought into force on 22 September 2025, collapsed a contested six-tier rate structure into two primary slabs of 5% and 18%, with a 40% rate for demerit goods. The reform, widely termed GST 2.0, coincided with the formal operationalisation of the GST Appellate Tribunal (GSTAT), a body that Parliament had mandated in 2017 but that remained non-functional for eight years due to constitutional litigation over tribunal composition and prolonged administrative inaction. This article examines both developments. It traces the constitutional and statutory basis for rate rationalisation under delegated legislation, assesses the fiscal and consumer welfare consequences of the new slab structure, and analyses the legal architecture of the GSTAT, including the judicial interventions that forced its activation, the procedural framework under the GSTAT (Procedure) Rules 2025, and the residual questions about member tenure that may yet invite fresh constitutional challenge. The article argues that the two reforms are mutually reinforcing: rate simplification reduces classification disputes, while a functioning tribunal provides the institutional machinery to resolve those that remain. Neither development, however, is free of unfinished business.

Keywords: GST 2.0, Rate Rationalisation, Inverted Duty Structure, GST Appellate Tribunal, GSTAT, Cooperative Federalism, CGST Act 2017, Tribunal Independence

I. INTRODUCTION

On 1 July 2017, the Constitution (One Hundred and First Amendment) Act, 2016¹ brought into force a Goods and Services Tax that replaced seventeen distinct central and state levies with a single destination-based consumption tax. The Central Goods and Services Tax Act and the Integrated Goods and Services Tax Act² gave that constitutional skeleton its statutory flesh, creating a four-tier rate structure meant to satisfy competing demands: revenue neutrality, protection of essential goods, and discouragement of luxury consumption. Eight years on, the gaps between that original design and its operation had become difficult to ignore.

Rate slab proliferation had produced a classification minefield. Whether a particular food preparation fell under the 5% or 12% slab, or whether a software service was "composite" or "mixed", generated litigation volumes that overwhelmed first appellate authorities. The inverted duty structure, where inputs attract higher rates than outputs, trapped working capital in unutilised input tax credit claims across textiles, fertilisers, and construction chemicals. Academic work on the fiscal federalism dimensions of the GST has tracked how these structural problems erode the cooperative federal compact by generating unequal revenue outcomes across states and feeding taxpayer distrust of the system.³ More pointed criticism came from scholars who argued the regime contained the seeds of a constitutional crisis: a tax that had subsumed state levies but lacked the adjudicatory infrastructure to manage its own disputes.⁴ Both problems received attention at the 56th GST Council Meeting of 3 September 2025.⁵ The Council approved a thorough restructuring of rates, effective from 22 September 2025,⁶ and confirmed the imminent operationalisation of the GSTAT, whose constitution had by that point been delayed through eight years of litigation and administrative drift. This article examines each development in turn before offering a critical assessment of what remains

¹The Constitution (One Hundred and First Amendment) Act, 2016 (India). Articles 246A, 269A, and 279A.

²Central Goods and Services Tax Act, 2017 (Act No. 12 of 2017); Integrated Goods and Services Tax Act, 2017 (Act No. 13 of 2017).

³K J Joseph and L Anitha Kumary, "India's GST Paradigm and the Trajectory of Fiscal Federalism: An Analysis with Special Reference to Kerala" (2023) 67(1-2) *The Indian Economic Journal* (SAGE).

⁴Ajitesh Kir, "India's Goods and Services Tax: A Unique Experiment in Cooperative Federalism and a Constitutional Crisis in Waiting" (July 2021) SSRN Working Paper 3885063
<https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3885063>.

⁵Press Information Bureau, Government of India, "GST Reforms 2025: Relief for Common Man, Boost for Businesses" (September 2025), *communiqué of the 56th GST Council Meeting*
<<https://www.pib.gov.in/PressNoteDetails.aspx?NoteId=155151>>.

⁶Notification No. S.O. 4220(E) dated 17 September 2025, Ministry of Finance, Government of India. Published in the Gazette of India (Extraordinary).

incomplete.

II. CONSTITUTIONAL AND LEGISLATIVE FRAMEWORK

A. The Federal Architecture of GST

Before the 101st Amendment, taxing authority over goods and services was split: Parliament taxed services and certain goods at the manufacturing stage; state legislatures taxed the sale of goods. The resulting cascading of levies was the problem GST was designed to cure. The solution adopted, inserting Article 246A to create concurrent legislative competence over GST with Parliament retaining exclusivity over inter-state supply, was unusual enough to require a dedicated constitutional mechanism for joint governance. That mechanism is the GST Council under Article 279A, a body that brings together the Union Finance Minister and state counterparts, with voting weighted to give states a collective two-thirds majority. Sharma has characterised this arrangement as "concessionary federalism": states surrendered their independent taxing power in exchange for a guaranteed revenue share and a constitutional seat at the rate-setting table.⁷

The legal status of Council recommendations attracted sustained academic attention following the Supreme Court's ruling in *Mohit Minerals*.⁸ The Court held, unambiguously, that Article 279A confers no power to bind Parliament or state legislatures; both exercise concurrent, not hierarchically ordered, GST jurisdiction. A recommendation is precisely that. Commentators were quick to flag the destabilising potential of the decision,⁹ though in practice no state legislature has used the ruling to defect from a Council consensus. The political economy of GST, which requires states to draw on a Union-administered mechanism for revenue collection, makes unilateral deviation self-defeating.

B. Delegated Rate-Setting and Its Constitutional Limits

The GST 2.0 rate changes were effected by Notification No. S.O. 4220(E) dated 17 September 2025,¹⁰ issued under Sections 9 and 11 of the CGST Act, which authorise the government to

⁷Chanchal Kumar Sharma, "Concessionary Federalism in a Dominant Party System? Indirect Tax Reforms and Subnational Acquiescence in India" (2022) 10(1) *Territory, Politics, Governance* 32.

⁸*Union of India and Anr v M/s Mohit Minerals Pvt Ltd*, Civil Appeal No. 1390 of 2022 (Supreme Court of India, 19 May 2022).

⁹"A Fatal Blow to the Goods and Services Tax" (2022) 57(25) *Economic and Political Weekly* (editors' commentary) <<https://www.epw.in/journal/2022/25/law-and-society/fatal-blow-goods-and-services-tax.html>>.

¹⁰Notification No. S.O. 4220(E) (n 6). The delegation of rate-fixing power to the executive under Sections 9 and

alter tax rates by notification within ceilings set by the Act itself. This mechanism is a standard form of delegated legislation. In *Rojer Mathew v South Indian Bank Ltd*,¹¹ the Supreme Court articulated the principle that Parliament must itself fix the essential legislative policy, leaving procedural and technical elaboration to the executive. The CGST Act satisfies this requirement: it prescribes the taxable event, the taxable person, the measure of tax, and the maximum rate, while delegating the precise rate within that ceiling to executive notification. The September 2025 notification sits within that framework.

The adoption of a simplified slab structure carried consequential implications beyond the rate notifications themselves. Exemption schedules required revision. The GST Compensation Cess framework required adjustment given the deferral of the revised 40% rate for tobacco pending clearance of outstanding cess loan obligations to states.¹² Valuation rules for specific categories were amended. The government also modified registration procedures to permit automatic approval within three working days for low-risk micro-enterprise applicants willing to forgo input tax credit above a prescribed threshold, a measure directed at accelerating formalisation of the unorganised sector.

III. RATE RATIONALISATION: STRUCTURE, SECTOR IMPACTS, AND LEGAL CONSEQUENCES

A. What Changed

The pre-reform structure operated across six rate tiers: nil, 3%, 5%, 12%, 18%, and 28%, supplemented by a compensation cess on specified goods. Iterative modification since 2017 had layered sub-categories, special rates, and product-specific notifications onto this base until the rate schedule itself had become a source of compliance cost and dispute. The 56th Council Meeting cut through the accumulated complexity. Two primary slabs of 5% (essential and merit goods) and 18% (standard rate) replaced the 12% and 28% slabs, with a new 40% demerit rate for luxury goods, sin goods, and aerated beverages. Products formerly at 28% plus cess moved either to 18% or to the 40% demerit category depending on their character.

The sectoral reallocation was extensive. Cement, carrying the highest input cost in

11 of the CGST Act was upheld as permissible sub-legislative function in *Shree Bhagwati Steel Rolling Mills v Commissioner of Central Excise* (1996) 3 SCC 596.

¹¹*Rojer Mathew v South Indian Bank Ltd and Others* (2019) AIR 2020 SC 1.

¹²Press Information Bureau (n 5).

construction, moved from 28% to 18%, with downstream effects on housing affordability and infrastructure project economics. Consumer durables including air-conditioners, dishwashers, and televisions up to 32 inches followed. Vehicles up to 350 cc were brought to the standard 18% slab. The 40% demerit rate fell on luxury SUVs, private aircraft, yachts, and certain aerated beverages. Tobacco, notwithstanding its obvious demerit character, was left at its existing rate pending the resolution of state compensation loan repayments, a politically sensitive carve-out that illustrates how cooperative federal fiscal obligations can constrain structural reform.

At the bottom of the schedule, essential goods moved in the other direction. Certain food preparations including parathas, paneer, UHT milk, and pizza bread shifted to the nil category. Educational stationery was exempted. Health and life insurance premiums were fully removed from the GST base, ending a grievance that industry had pressed since 2017.

B. The Inverted Duty Structure: What GST 2.0 Fixed and What It Did Not

The inverted duty structure had been one of the most damaging features of the pre-reform regime. Where inputs are taxed at a higher rate than outputs, the input tax credit chain breaks: the manufacturer accumulates credit it cannot use against its own output tax liability and must claim a cash refund instead, creating working capital strain and administrative friction. NIPFP research documented the problem across the textiles, fertiliser, and construction chemicals sectors.¹³ GST 2.0 resolved the most acute cases: man-made textile fibre (18%) now aligns with fabric output (the nil or 5% exemption applied to the final processed fabric was adjusted upward to maintain the chain); fertiliser input chemicals were harmonised; agricultural machinery inputs were brought into parity with output rates.

What the reform did not resolve is equally worth noting. The NIPFP analysis identifies residual inversions in composite textile products, construction chemicals used in infrastructure projects, and some agro-processing inputs.¹⁴ These are sectors with concentrated corporate presence and therefore greater lobbying capacity to seek administrative relief; their persistence in the inverted category after a structural reform of this scale warrants explanation. The likely answer is revenue: correcting these inversions would require raising output rates or lowering input

¹³Pramod Sinha (Fellow, NIPFP), "India's New GST and the Inverted Duty Problem" (National Institute of Public Finance and Policy Blog, October 2025) <<https://www.nipfp.org.in/publication-index-page/blog-index-page/indias-new-gst-and-the-inverted-duty-problem/>>.

¹⁴ibid.

rates in sectors where either option has politically visible consequences.

C. Consumer Welfare and Macroeconomic Effects

Whether GST rate changes translate into consumer price reductions is an empirical question that cannot be answered by examining the rate change alone. Using Box-Tiao intervention analysis on monthly price data from 2017 to 2023, Garg, Mittal, and Garg find that earlier GST rate reductions generated initial price level adjustments that were largely transitory, dissipating within three to six months as firms in concentrated markets partially absorbed the benefit as margin improvement.¹⁵ Their findings are a caution against reading the welfare case for GST 2.0 entirely from the rate table. Pass-through to consumers depends on market structure, the presence or absence of anti-profiteering enforcement, and the degree to which competitors use the rate reduction as a pricing signal.

The macroeconomic projections are more favourable. Analysis of Kerala's revenue trajectory and panel data on GST revenue and state-level GSDP suggests that well-designed rate rationalisation typically recovers its short-term revenue cost within two to three fiscal years as the consumption base expands.¹⁶ The direct welfare gain from nil-rating essentials is concentrated at lower income deciles for whom food and insurance constitute a higher share of expenditure, making GST 2.0 redistributively progressive on that dimension at least.

D. Revenue Neutrality and Fiscal Federalism

The political precondition for any rate change in the GST framework is consensus at the GST Council, where a three-fourths weighted majority is required.¹⁷ The 56th Council's unanimous adoption of GST 2.0 satisfied this requirement,¹⁸ but the question of longer-term revenue adequacy is distinct from the political question of consent. States have been guaranteed 70% of IGST collections; whether that share is adequate following rate rationalisation depends on whether volume growth offsets the per-unit revenue reduction. The COVID-era compensation controversy, when a projected Rs 2.35 lakh crore shortfall strained Centre-state fiscal relations,

¹⁵Shubham Garg, Sangeeta Mittal and Aman Garg, "Goods and Services Tax: An Inflationary Reform or a Myth for the Indian Economy? Empirical Insights Using Intervention Modeling" (2025) 54 *Public Finance Review* (SAGE) <<https://journals.sagepub.com/doi/10.1177/15239721251330381>.

¹⁶Joseph and Kumary (n 3). See also Vipul Bhaskar, "Sharing of Goods and Services Tax Revenues: A Case of Unequal Fiscal Federalism?" (2021) 56(30) *Economic and Political Weekly* 52.

¹⁷Joseph and Kumary (n 3), at 14-16.

¹⁸Press Information Bureau (n 5)

illustrated what happens when that calculation goes wrong.

IV. THE GST APPELLATE TRIBUNAL: CONSTITUTION, DELAY, AND OPERATIONALISATION

A. Statutory Mandate

Section 109 of the CGST Act required the Central Government to constitute a Goods and Services Tax Appellate Tribunal.¹⁹ The Act prescribed no grace period; the mandate attached on the date of commencement. GSTAT was designed as the second appellate tier: taxpayers would first exhaust remedies before the Adjudicating Authority and the First Appellate Authority (Appellate Commissioner), then appeal to GSTAT on facts and law, with further recourse to the High Court under Section 117 only on substantial questions of law. The scheme was borrowed from the income tax architecture where the ITAT has functioned, with periodic disruption, since 1941.

The constitutional foundation is Article 323B, which permits Parliament to constitute tribunals for tax adjudication, read with Article 246A's concurrent grant of GST legislative power. The governing constitutional standard for such tribunals was settled by the seven-judge Constitution Bench in *L Chandra Kumar*:²⁰ tribunals supplement, they do not replace, the High Courts, and their creation cannot oust the High Courts' writ jurisdiction under Article 226. What follows from this is that GSTAT's existence does not preclude High Court review; it merely channels routine fact-and-law disputes through a specialist forum before they reach the High Court on questions of law.

PRS Legislative Research has identified three structural determinants of tribunal independence: the composition of the body that selects members, the rule on judicial-to-technical member ratios within each bench, and the protection of member tenure from executive modification.²¹ All three were contested in the litigation that delayed GSTAT's constitution, and all three remain relevant to its credibility as an independent appellate body.

¹⁹Section 109, Central Goods and Services Tax Act, 2017 (Act No. 12 of 2017).

²⁰*L Chandra Kumar v Union of India* (1997) 3 SCC 261.

²¹PRS Legislative Research, "The Tribunal System in India" (2021) <<https://prsindia.org/billtrack/prs-products/the-tribunal-system-in-india>>..

B. The Long Delay and Why It Happened

Eight years elapsed between GSTAT's statutory mandate and its operationalisation. The immediate cause was litigation. Practitioners challenged the composition provisions of Section 110 of the CGST Act, specifically the eligibility of Indian Legal Services officers as judicial members and the voting parity between judicial and technical members on each bench. The Madras High Court in *Revenue Bar Association*²² struck down Section 110(1)(b)(iii), holding that Indian Legal Services officers do not qualify as judicial members in the constitutionally required sense, and directed that judicial members outnumber technical members on every bench, following the ratio in *L Chandra Kumar*.

The Madras judgment was not an outlier. At much the same time, the Supreme Court's Constitution Bench in *Rojer Mathew*²³ was striking down the Finance Act 2017 tribunal appointment rules across multiple tribunals for concentrating selection authority in the executive and thereby contravening the separation of powers. Together, these rulings required legislative amendments to the CGST Act before GSTAT could be constituted on a constitutionally sound footing. That process consumed years. Once the amendments were made, the government constituted a search committee, invited applications, screened candidates, made appointments, and notified bench jurisdictions.²⁴ The GSTAT (Procedure) Rules 2025 were notified in April 2025.²⁵ The e-filing portal was launched in September 2025.²⁶ Physical hearings followed in December 2025.

C. The Litigation That Forced Activation

While GSTAT remained non-functional, taxpayers with orders against them had nowhere to go after the First Appellate Authority except Article 226 of the Constitution. The CBIC issued Circular No. 224/18/2024-GST²⁷ to give practical protection: taxpayers could make the statutory pre-deposit, file a written intimation of intent to appeal, and thereby stay recovery

²²Journal of Tax Administration, "Income Tax Appellate Tribunal in India: Challenges Ahead" (2023) 9(2) Journal of Tax Administration <<https://jota.website/jota/article/view/12>>.

²³Rojer Mathew (n 11).

²⁴Notification S.O. 5063(E) dated 26 November 2024, Ministry of Finance..

²⁵Notification No. G.S.R. 256(E) dated 24 April 2025, Ministry of Finance (India), Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025. Published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (i).

²⁶HNA and Co LLP, "GST Update: Constitution of State Benches of the GST Appellate Tribunals" (Firm Note, 2024) <<https://hnallp.com>>.

²⁷CBIC Circular No. 224/18/2024-GST dated 11 July 2024.

proceedings pending GSTAT's constitution. This was a workable but legally fragile arrangement, resting on administrative forbearance rather than any statutory right.

Two interventions broke the administrative inertia. The Supreme Court stayed a demand order in a case that had gone to the High Court precisely because GSTAT did not exist,²⁸ making explicit that Article 226 jurisdiction was available in the circumstances. That observation, coming from the apex court, effectively signalled to taxpayers that writ relief was legitimate and to the government that the non-constitution of GSTAT was judicially noticed. The Delhi High Court went further in January 2026, directing immediate operationalisation of the Tribunal and recording that the delay in commencing hearings despite members having been appointed was unexplained.

D. Procedure Under the 2025 Rules

The GSTAT (Procedure) Rules 2025 establish a digitally native appellate process. All filings are electronic. The fee structure scales at Rs 1,000 per Rs 1 lakh of disputed tax and penalty, capped at Rs 25,000. The mandatory pre-deposit under Section 112(8), reduced to 10% of the disputed amount from 1 November 2024,²⁹ remains a condition precedent for maintaining the appeal. Transitional relief extends the limitation period for orders communicated before 1 April 2026 to 30 June 2026,³⁰ an accommodation that prevents the eight-year delay from extinguishing the rights of taxpayers whose limitation clocks ran during GSTAT's absence. The Principal Bench doubles as the National Appellate Authority for Advance Rulings, addressing the longstanding problem of contradictory state-level advance rulings on the same classification question.

V. CRITICAL ASSESSMENT: WHAT REMAINS UNRESOLVED

A. Classification Disputes Will Continue

Two slabs are fewer than four, but the boundary between 5% and 18% will generate its own litigation. Composite and mixed supplies that straddle product categories have been a persistent source of classification disputes precisely because the answer depends on characterisation of

²⁸L Chandra Kumar (n 21).

²⁹Section 112(8), Central Goods and Services Tax Act, 2017.

³⁰Ministry of Finance, Government of India, transitional notification issued under Section 172 of the CGST Act 2017 (removal of difficulties power).

the principal supply, a question that turns on facts susceptible of different interpretations. The new 40% demerit category introduces fresh definitional questions: what counts as a "luxury" SUV for rate purposes when the market segment is defined by price rather than engine capacity or vehicle length? Comparative research on classification dispute patterns under the ITAT suggests that clear apex tribunal guidance on contested definitions can reduce first-instance litigation substantially over a three-year period.³¹ GSTAT, with its centralised Principal Bench, is now structurally positioned to provide that guidance in a way that the fragmented state-level AAR system never could.

B. Tribunal Independence and the Tribunals Reforms Act 2021

The Tribunals Reforms Act 2021 reintroduced a four-year tenure and a 50-year minimum appointment age for tribunal members.³² The Supreme Court had previously struck down identical provisions when they appeared in a 2021 ordinance, in *Madras Bar Association v Union of India*. If the 2021 Act provisions are applied to GSTAT members, a fresh constitutional challenge is probable. The government would be prudent to act pre-emptively by aligning GSTAT appointment conditions with the Court's articulated standards before the litigation cycle restarts. A newly constituted tribunal cannot afford the reputational damage of having its composition impugned within its first years of operation.

C. Anti-Profiteering After the NAA

The National Anti-Profiteering Authority was wound up following its maximum five-year tenure. No successor mechanism was constituted. The September 2025 rate reductions on essentials raise the question of pass-through with practical urgency. Empirical evidence from earlier rate change episodes, analysed using Box-Tiao methodology, shows that pass-through is partial and uneven across product categories, with more concentrated markets retaining a larger share of the tax reduction as producer surplus.³³ Vesting GSTAT with an anti-profiteering complaints jurisdiction would address this gap; the Tribunal's specialist composition and nationwide bench network make it better suited to this role than ad hoc enforcement by state commercial tax departments.

³¹Journal of Tax Administration (n 23).

³²PRS Legislative Research (n 22).

³³Garg, Mittal and Garg (n 16).

D. Immovable Property: The Unfinished GST

Real estate remains outside the GST base. Stamp duty and registration charges, levied by states under Entry 63 of List II, continue to apply to property transactions, creating cascading cost at the point where most individual and corporate capital is deployed. Research in fiscal federalism puts the effective tax cost from this exclusion at 3-4% of the residential purchase price, borne as an unrelieved burden on homebuyers who cannot credit it against any downstream GST liability.³⁴ Bringing immovable property into the GST base would require fresh constitutional amendments to Articles 246A and 269A, revenue renegotiation between the Centre and states, and a carefully structured transition period to avoid disrupting property markets and state government revenues simultaneously. The concessionary federalism model, as Sharma notes, depends on states perceiving the exchange as financially advantageous.³⁵ Whether that perception can be engineered for real estate integration is the next major test of the cooperative federal compact.

VI. COMPARATIVE DIMENSIONS

India's post-reform rate structure, with two primary slabs and a high demerit rate, sits within the range of international practice without quite matching the simplicity that GST systems achieve in smaller or less heterogeneous federal economies. Australia's GST operates at a single rate of 10% with food and healthcare exemptions; Canada's federal GST at 5% is layered with provincial sales tax in a dual structure not unlike India's CGST-SGST architecture. Bird and Gendron's comparative work on VAT in developing economies identifies rate proliferation as the primary driver of compliance cost and administrative complexity, and the movement toward a single standard rate as the direction of best-practice reform.³⁶ India's two-slab result is a compromise shaped by political economy rather than a technical optimum, but it is a significant improvement over six effective tiers.

On the adjudication side, the comparison with CESTAT is instructive. CESTAT operated eight benches for a legacy indirect tax base covering customs, central excise, and service tax across a larger economy than the one it now serves in residual jurisdiction. GSTAT's 31-bench network is proportioned for a broader base and a more dispersed taxpayer population. Research

³⁴Joseph and Kumary (n 3); Kir (n 4).

³⁵ Ibid.

³⁶Sharma (n 7), at 45-47.

on the ITAT's effectiveness identifies three institutional factors that correlate with quality outcomes: specialised appellate infrastructure, secure member tenure, and mixed judicial-technical bench composition.³⁷ GSTAT's design addresses all three, though the tenure question, as noted, remains constitutionally unsettled.

VII. CONCLUSION

Two things happened in the second half of 2025 that changed the practical experience of GST in India. The rate structure was simplified in ways that most taxpayers will notice in reduced prices for essentials and reduced classification uncertainty for businesses. And an appellate tribunal that the statute required in 2017 finally opened its doors. Neither development resolves every problem the GST faces, but each addresses a failure mode that had been accumulating for years.

The academic record on India's GST is consistent on one point: the system's fiscal performance and its claim to constitutional legitimacy both depend on having an adjudicative mechanism that is independent, accessible, and consistent. The GSTAT, if its independence is protected from the executive interference that has dogged Indian tribunals more broadly, supplies that mechanism.³⁸ Rate simplification reduces the frequency with which the mechanism is needed. Together, these reforms represent the most substantial improvement to the GST's operating architecture since its launch.

What remains unresolved is not trivial. Classification boundaries will shift but not disappear. The anti-profiteering vacuum needs institutional attention. The tenure provisions of the Tribunals Reforms Act 2021 threaten the GSTAT's constitutional stability before it has had time to establish a body of jurisprudence. Real estate sits outside the GST base and the political economy of bringing it in is difficult. The GST's founding promise of one nation, one tax, one market has been advanced by the events of 2025; it has not yet been fulfilled.

³⁷Journal of Tax Administration (n 23); PRS Legislative Research (n 22)..

³⁸Garg, Mittal and Garg (n 16); Bhaskar (n 17); Joseph and Kumary (n 3).