



# Three-Day National Conference

on



***"Next-Generation GST Reforms in India:  
Implications for Equity, Efficiency, and Inclusive Economic Growth"***



Organized by

**The Faculty of Management & Commerce  
ICFAI University Tripura, India**

In Collaboration with the  
**Indian Council of Social Science Research**

 **3-5 June 2026**

Important Dates

*Last Date for Abstract Submission: 30 April 2026*

*Notification of Acceptance: 07 May 2026*

*Last Date for Full Paper Submission: 14 May 2026*

*Last Date for Registration: 21 May 2026*

*For Any Query, Please Contact to [iutseminar@gmail.com](mailto:iutseminar@gmail.com)*

## About the University

ICFAI University Tripura is a leading institution of higher education established under the ICFAI University Tripura Act, 2004, and recognised by the University Grants Commission (UGC). Located at Kamalghat, Mohanpur, near Agartala, the University combines modern infrastructure with a strong academic culture to foster learning, research, and innovation.

The University offers a wide spectrum of programmes at the Undergraduate, Postgraduate, Doctoral, Diploma, and Certificate levels across multiple disciplines. These include Management and Commerce (BBA, B. Com, MBA and specialised MBA streams); Economics, Arts and Liberal Arts (BA, B.A. English, Psychology, Social Sciences); Science and Technology (B.Sc, allied health sciences, M.Sc); Information Technology and Computer Applications (BCA, MCA); Law (BALL.B., BBALL.B., LL.M.); Education and Allied Programs (B.Ed, M.Ed, Special Education); Nursing and Allied Health; and Doctoral (Ph.D.) programmes in diverse fields. Distance learning options and flexible education programmes are also available to working professionals.

ICFAI University Tripura emphasises research, industry interface, and regional development, providing students with opportunities for internships, placements, seminars, and collaborative projects. The University is also involved in national academic networks, research collaborations, and community engagement initiatives.

## Announcement and Call for the Conference

The Faculty of Management & Commerce, ICFAI University Tripura, in collaboration with the Indian Council of Social Science Research (ICSSR), New Delhi, is pleased to announce a three-day National Conference on “Next-Generation GST Reforms in India: Implications for Equity, Efficiency, and Inclusive Economic Growth”, scheduled for 3-5 June 2026. The Conference invites original research papers, policy-oriented studies, and case analyses from academicians, researchers, policymakers, professionals, and students on themes related to GST reforms, MSMEs, digital compliance, fiscal federalism, and regional development. Papers offering empirical insights and strong policy relevance are particularly encouraged.

## Objectives of the Conference

In recent years, the Goods and Services Tax (GST) has emerged as the most significant reform in India’s indirect taxation system, with the Next-Generation GST Reforms introducing major changes in tax rationalisation, digital compliance, and fiscal coordination. However, limited region-specific evidence, especially from smaller and peripheral states, has restricted comprehensive understanding of its socio-economic implications. This national conference aims to bridge the gap between theory, empirical research, and policy practice by facilitating informed academic and stakeholder dialogue.

Accordingly, the objectives of the conference are:

- To critically examine the rationale, structure, and evolution of Next-Generation GST Reforms in India
- To analyse sectoral and regional impacts of GST reforms on MSMEs, start-ups, and informal enterprises
- To assess challenges and opportunities related to digital compliance, e-invoicing, and GST technology
- To evaluate implications for fiscal federalism, state revenues, and regional equity
- To promote empirical, policy-oriented, and interdisciplinary research for inclusive economic growth

## Sub-Themes and Topics Covered

The national conference will facilitate an in-depth academic and policy-oriented discussion on the Next-Generation GST Reforms in India, focusing on their economic, institutional, and regional implications. The conference will integrate theoretical perspectives, empirical evidence, and stakeholder experiences, with special emphasis on MSMEs, start-ups, and peripheral regions. The following sub-themes and topics will be covered:

### *I. Evolution and Framework of GST Reforms in India*

- Historical development of indirect taxation and transition to GST
- Rationale and design of Next-Generation GST Reforms
- Tax slab rationalisation and structural changes in the GST regime
- Comparative perspectives from federal tax systems

## ***II. Sectoral Impacts of GST Reforms***

- GST and Primary Sectors: Agriculture, Forestry, Fisheries, and Rural Livelihoods
- Effects on manufacturing, services, and retail sectors
- GST and agriculture-linked supply chains and logistics
- Implications for tourism, transport, and digital platforms
- Value-chain restructuring and productivity effects

## ***III. MSMEs, Start-ups, and Informal Enterprises***

- Compliance burden and formalisation under GST
- Digital readiness and cost of compliance for MSMEs
- Composition scheme, threshold limits, and credit access
- Case studies of regional micro and small enterprises

## ***IV. Digital Governance and Tax Administration***

- E-invoicing, automated audits, and reconciliation mechanisms
- Input Tax Credit (ITC) challenges and fraud detection
- Role of data analytics and AI in GST administration
- Digital inclusion and technology gaps in peripheral regions

## ***V. Fiscal Federalism and State-Level Implications***

- GST revenue mobilisation and tax buoyancy across states
- Centre–State coordination and compensation mechanisms
- Interstate disparities and regional equity concerns
- GST implementation challenges in border and North-Eastern states

## ***VI. Livelihoods, Employment, and Socio-Economic Outcomes***

- Employment effects in manufacturing and services
- Consumer prices, welfare, and demand patterns
- Rural–urban linkages and distributive impacts
- Inclusive growth and regional development outcomes

## ***VII. Future Policy Directions and Research Perspectives***

- Simplification and long-term sustainability of GST reforms
- Strengthening taxpayer services and grievance redressal
- Region-sensitive policy design and implementation strategies
- Emerging research agendas in public finance and taxation

## ***VIII. Legal and Constitutional Dimensions of GST***

- Constitutional framework and federal structure of GST in India
- GST Council: Legal status, powers, and Centre–State relations
- Judicial interpretation and landmark GST judgments
- Dispute resolution mechanisms and appellate procedures
- Anti-profiteering provisions and compliance enforcement
- GST and principles of natural justice
- Comparative perspectives on indirect tax laws

## ***IX. Multidisciplinary Perspectives on GST Reforms***

- GST and digital transformation: AI, data analytics, and cybersecurity
- Behavioural economics and taxpayer compliance
- GST and business strategy, supply chain, and marketing dynamics
- Social and developmental implications of GST reforms
- GST and public administration reforms
- Gender, informal sector, and socio-economic equity under GST
- Financial technology (FinTech) and digital payments ecosystem
- Any other relevant interdisciplinary or emerging area related to GST reforms

## ***Mode of Participation***

The conference is primarily designed for in-person (physical) participation to facilitate meaningful academic interaction, focused deliberation, and effective scholarly engagement. Participants are expected to attend the conference physically at the venue.

## ***Fees and Payments***

The registration fee for the conference varies according to the category of participants. The conference is primarily designed for in-person participation to ensure meaningful academic interaction and effective scholarly deliberation. The registration fee structure is as follows:

Category	Registration Fee	Accommodations		
		Two-Sharing (Per Day)	Single (Per Day)	Deluxe Single (Per Day)
Students	₹500/-			
Research Scholars	₹750/-			
Faculty / Professionals	₹1000/-	₹1000/-	₹2000/-	₹4000/-

The registration fee includes participation in all academic sessions, conference kit, working lunch, refreshments, and certificate.

Accommodation, if required, will be provided on prior request and subject to availability. Accommodation charges are separate from the registration fee and must be borne by the participants.

## ***Registration and Accommodation Coordination***

Details regarding registration confirmation, payment procedure, and accommodation allotment will be communicated to participants after acceptance of the abstract or full paper. Accommodation requests will be collected during the registration process, and allotment will be made based on availability and participant preference on a first-come, first-served basis.

## ***Awards***

*To encourage high-quality academic contributions, the conference will recognize outstanding research through session-wise best paper awards. The best paper from each technical session will be selected by the respective session chair and expert review committee and will be awarded certificates during the Valedictory Session. The decision of the organizing committee and review committee regarding awards shall be final.*

## ***Publication Opportunities***

*Selected high-quality papers, after rigorous peer review and necessary revisions, will be published in an edited volume with ISBN. Outstanding papers will also be considered for publication in reputed Scopus / ABDC indexed journals or other high-quality peer-reviewed journals, subject to editorial review and publication standards. All publication decisions will be based strictly on quality and originality of the research.*

## ***Payments Gateway***

All registration fees for the conference shall be paid online through the designated payment mode to be communicated by the organising committee. Payment-related details, including account information and payment instructions, will be shared only after the acceptance of the abstract or full paper. Participants will be required to complete the payment within the stipulated time after receiving the acceptance notification. Further instructions regarding submission of payment proof and registration confirmation will be provided along with the payment details.

All the payments are to be made online to the following account-

**Account Name: ICFAI University Tripura**  
**Account Number: 910010047489436**  
**IFSC Code: UTIB0000276**  
**Bank Name: Axis Bank**  
**Branch: Agartala Branch**

**Participants are required to upload a screenshot of the payment receipt (deposit / transfer confirmation) and enter the corresponding UTR number in the Google Form. The link for Google Form for registration is given below:**

<https://forms.gle/JCEWwfUXh9NHKp6K6>

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