National Seminar on

GST Reform and Sectoral Growth in India: Insights from Agriculture, Manufacturing, Services, and Emerging Sectors with Special Reference to North East India

November 10 & 11, 2026
KKHSOU City Campus, Khanapara, Guwahati

Organized by

CENTRE FOR INTERNAL QUALITY ASSURANCE,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

Sponsored By

INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH

About the Seminar

The Goods and Services Tax (GST), implemented in 2017, marked a historic shift in India's indirect taxation system, aiming to unify the domestic market and promote economic efficiency by eliminating cascading taxes and harmonising rates. Over the years, GST has undergone multiple policy adjustments—including the September 2025 reforms—reflecting efforts to address sector-specific concerns and enhance compliance. While macro indicators suggest a positive correlation between GST revenue and GDP growth, sectoral and regional outcomes have been mixed, warranting deeper analysis. This seminar seeks to explore how GST reforms have shaped sectoral performance, competitiveness, and structural transformation across the Indian economy, while also identifying emerging challenges and opportunities for inclusive growth.

The seminar will bring together academics, policymakers, industry experts, and practitioners to deliberate on the evolving GST landscape, its impact on major sectors, and the policy interventions needed to maximize its developmental potential. It will serve as a platform for sharing empirical insights, field experiences, and administrative perspectives for future reforms.

About KKHSOU

Krishna Kanta Handiqui State Open University (KKHSOU), the first State Open University in North East India, was established under the KKHSOU Act, 2005. As the 14th Open University in the country, it operates from its head- quarters at Patgaon, Rani, Guwahati, and is supported by a modern academic and administrative campus at Resham Nagar, Khanapara. Upholding its motto 'Education Beyond Barriers," KKHSOU is dedicated to delivering accessible, flexible and technology-enabled higher education to learners from diverse backgrounds. With a cumulative learner base of over 5 lakhs, the university offers UG, PG, Diploma, certificate and add-on courses designed in line with national curriculum standards. Since July 2023, KKHSOU has adopted the National Education Policy (NEP) 2020 and offers programmes in accordance with the UGC's Curriculum and Credit Framework, along with the guidelines issued by the Government of Assam for NEP implementation. For more please visit www.kkhsou.ac.in

Objectives of the Seminar:

1. To analyze the short- and medium-term impact of GST reforms on key economic sectors - agriculture, manufacturing, services, healthcare, insurance, real estate, and rural industries.
2. To identify sectoral disparities, compliance challenges, and administrative bottlenecks that hinder optimal GST outcomes.
3. To explore fiscal and policy coordination mechanisms between the Centre and the States for improving revenue efficiency and equity.
4. To propose actionable recommendations for making GST simpler, more transparent, and growth-oriented, especially in emerging and less-industrialized regions such as North East Region.

Expected Outcomes:

- A deeper understanding of how GST reforms have affected different sectors and states in India.
- Empirically grounded insights into the functioning of GST 2.0 reforms, compliance dynamics, and revenue trends.
- A policy roadmap proposing sector-specific and state-level recommendations for improving tax efficiency, administrative capacity, and equitable growth.
- Enhanced dialogue among researchers, administrators, and industry representatives to co-design actionable policy measures for India's next phase of tax reforms.

SEMINAR THEMES AND SUB-THEMES

1. **GST and Agricultural Transformation**

   Agriculture, though largely exempt from GST, is indirectly influenced through taxation on key inputs such as machinery, fertilizers, pesticides, and packaging materials. Small and marginal farmers, often unregistered under GST, face difficulties in claiming Input Tax Credit (ITC), affecting cost structures and profitability. This sub theme will explore how GST can better integrate the agricultural value chain—particularly agro-processing, food packaging, and logistics—by reducing input costs and enabling market access. Discussions will also consider the feasibility of zero-rating essential agricultural inputs and promoting simplified compliance models for farmer producer organizations (FPOs) and cooperatives.

2. **Manufacturing Competitiveness and MSME Integration under GST**

   Manufacturing industries have benefited from reduced cascading effects and greater inter-state market access. However, MSMEs continue to struggle with compliance costs, threshold complexities, and delayed ITC refunds. This sub-theme will examine GST's impact on productivity, competitiveness, and employment in the manufacturing sector, emphasizing how MSMEs can be better integrated into the formal tax network. It will also address policy options such as enhanced turnover thresholds, composition scheme revisions, and technology-enabled compliance assistance to promote ease of doing business.

3. **Services Sector Growth and Digital Economy under GST**

   The services sector, spanning tourism, logistics, transport, education, healthcare, IT, and e-commerce has experienced complex shifts under GST. While GST has facilitated digital invoicing and nationwide market reach, compliance requirements often burden small and medium service providers. The session will analyze how GST can support innovation-driven services and digital platforms while ensuring fair taxation of online transactions. It will also assess the proposed 2025 rate adjustments and the future of taxation in the digital economy, including cross-border digital services and gig work.

4. **GST and Public Welfare Sectors: Healthcare, Insurance, and Real Estate**

   GST's impact on public welfare sectors has significant socio-economic implications. Healthcare and insurance, partly exempt or taxed at lower rates, are essential for citizens' well-being. The 2025 proposals to rationalize GST on insurance and life-saving drugs could alter affordability and accessibility. Similarly, in real estate, GST on under-construction housing and input credit restrictions have shaped demand and pricing. This sub-theme will focus on balancing fiscal sustainability with social welfare, proposing tax relief measures for essential services and affordable housing while maintaining transparency and compliance.

5. **Fiscal Federalism, Revenue Efficiency, and Policy Coordination**

   The introduction of GST has redefined India's fiscal federalism, pooling revenue authority between the Centre and the States through the GST Council. Although GST has enhanced revenue buoyancy, disparities persist among states due to differential economic structures and compliance capacities. This sub-theme will discuss revenue trends, compensation mechanisms, and strategies for improving state-level tax administration. It will also examine the need for data transparency, rationalization of GST slabs, and capacity building in tax departments to strengthen fiscal coordination and long-term stability of the GST framework.

6. **Regional Focus: GST and Economic Transformation in North East**

   North East, provides an insightful case for analyzing GST's regional impacts. The states economic structure—dominated by agriculture, handloom, tea, and small manufacturing presents both opportunities and challenges under the GST regime. High logistics costs, limited IT infrastructure, and informality constrain full realization of GST benefits. This sub-theme will explore North East states experiences in GST revenue performance, sectoral growth patterns, and compliance adaptation. It will also discuss state-specific policy innovations, such as simplified filing for small traders, ITC facilitation for clusters, and integration of local industries with national e-marketplaces.

CALL FOR PAPERS

The Organising Committee cordially invites research scholars, faculty members, academicians, policymakers, industry professionals, and practitioners to submit original and unpublished research papers for the National Seminar on "GST Reform and Sectoral Growth in India: Insights from Agriculture, Manufacturing, Services, and Emerging Sectors with Special Reference to North East India." The seminar aims to provide a vibrant platform for scholarly discussions on the evolving GST framework and its implications for various sectors of the Indian economy, with special emphasis on the North Eastern Region. Contributors are encouraged to submit empirical studies, theoretical papers, policy analyses, case studies, and interdisciplinary research aligned with the seminar themes.

Important Dates

- Last Date for Abstract Submission: **15 October 2026**
- Notification of Acceptance of Abstract: **20 October 2026**
- Last Date for Full Paper Submission: **30 October 2026**
- Seminar Dates: **November 10 and 11, 2026**

Guidelines for Submission

Abstract

- The abstract should not exceed **400 words**.
- It should clearly state the objectives, methodology, key findings, and major conclusions of the study.
- Include **3–5 keywords** below the abstract.
- The abstract should be typed in **Times New Roman**, **12-point font**, **1.5-line spacing**, with **1-inch margins** on all sides.

Full Paper

- The full paper should not exceed **5,000 words**, including tables, figures, references, and appendices.
- The manuscript should be prepared in **Times New Roman**, **12-point font**, with **1.5-line spacing** and **1-inch margins** on all sides.
- The title should be in **14-point bold**, followed by the author's name(s), institutional affiliation, email address, and mobile number.
- Tables, figures, and charts should be properly numbered, titled, and cited in the text.
- Authors are requested to ensure that the paper is free from plagiarism and has not been published or submitted elsewhere for publication.

Referencing Style

- All manuscripts should follow the **APA (7th Edition)** referencing and citation style.
- In-text citations and the reference list should strictly conform to APA guidelines.

Abstracts and full papers should be submitted in **MS Word (.doc/.docx)** format to the Organising Secretary through the designated email address gstkkhsou@gmail.com with a copy to paragdutta7@gmail.com.

Registration Fees:

Category	With Accommodation	Without Accommodation
Participants with papers	INR 2000/	INR 1000/
Participants without paper	INR 1000/	No Fess

*Registration fees include food, accommodation and conference kit.

** No TA will be provided to the registered participants

Payments Details

Bank Account No. 37066455347
Name of Account Holder: KKHSOU INTERNATIONAL SEMINAR
IFSC: SBIN0004419
Abstracts and Papers must be sent to gstkkhsou@gmail.com
with a copy to paragdutta7@gmail.com

Last Date for Registration: October 30, 2026

Link for Registration: **https://forms.gle/zfjFGV2p9MvL6iZc9**

Conclusion

The proposed seminar seeks to advance the national conversation on GST by moving beyond revenue outcomes to examine its structural, sectoral, and welfare implications. It will provide a comprehensive evidence base for improving GST design and administration, ensuring that the tax system contributes not only to fiscal consolidation but also to inclusive and sustainable economic transformation across India. Special attention to north east region will help highlight how proper interventions can bridge implementation gaps and enhance the overall effectiveness of GST in fostering balanced growth.

ORGANISING COMMITTEE

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