National Seminar on

GST 2.0 Reforms in India

Relief, Simplification and Growth for Common Men

(26 & 27 February, 2026)

Sponsored by
ICSSR
New Delhi

M.P. Institute of Social Science Research
(Autonomous Institute of ICSSR, Ministry of Education, Govt. of India and Govt. of Madhya Pradesh)
6, Professor Ramsakha Gautam Marg, Bharatpuri Administrative Zone, Ujjain (MP)
Phone: 0734-2510978, E-mail:mailboxmpissr@gmail.com, Web:www.mpissr.org

About the Institute

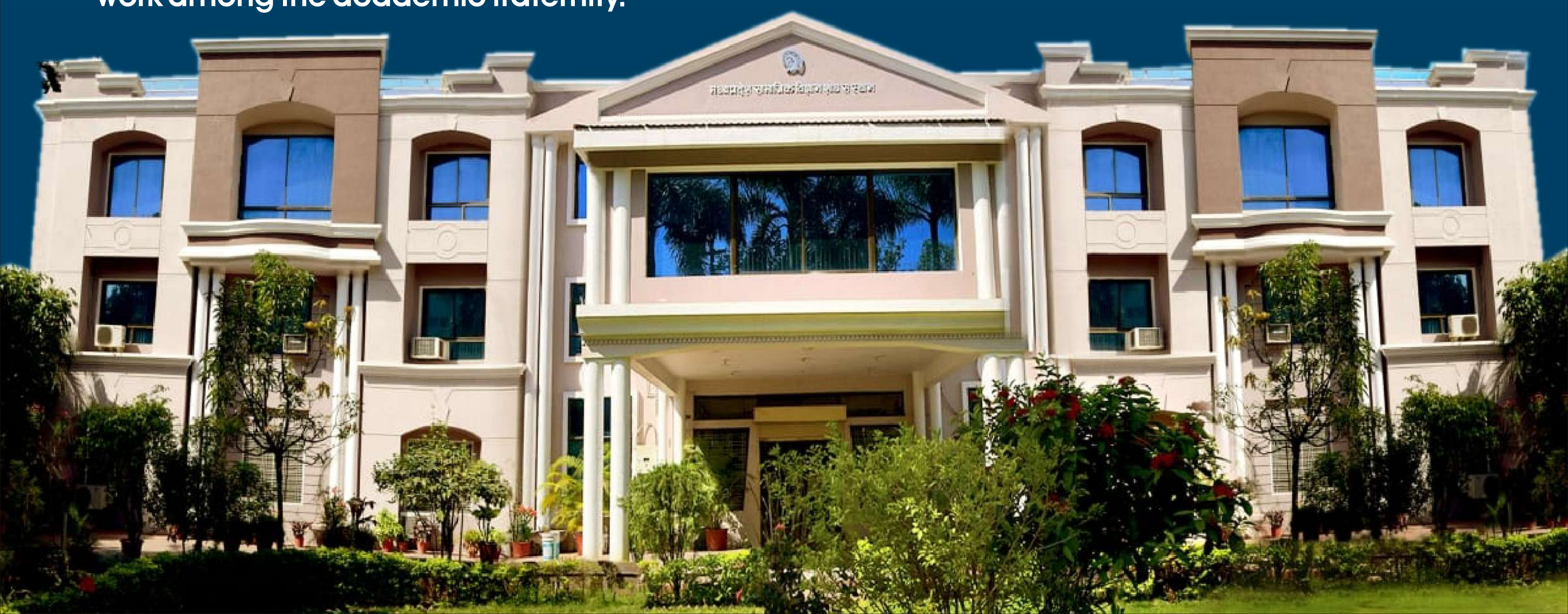
The Madhya Pradesh Institute of Social Science Research, located in Ujjain, was founded in 1983 and serves as a leading research institution supported by the Indian Council of Social Science Research, the Ministry of Education, Government of India, and the Ministry of Higher Education, Government of Madhya Pradesh.

MPISSR focuses on research, evaluation, monitoring, and training concerning the issues of social, economic, cultural, administrative, and civic dimensions. The core activities of MPISSR address challenges and issues pertinent to Madhya Pradesh and its neighbouring states. Recognising the significance and relevance of researchable areas, MPISSR has identified several thematic areas to guide its research endeavours: Studies in PanchayatRaj and Rural Development; Studies in Scheduled Tribes and Scheduled Castes; Studies in Democracy and Electoral Behaviour; Studies in Social Justice and Human Rights; Studies in Education; Gender Studies; Studies in Environment; Studies in Information Technology and Society; Studies in New Economic Policy and Society, and Studies related to Corporate Social Responsibility.

MPISSR caters to the needs of policy planners, academia, government officials, legislators, non-governmental organisations, students, teachers, doctoral and post-doctoral scholars, other research institutions, and national and international organisations. The Institute, since its inception, has been carrying out systemic studies in the form of research projects on issues of topical importance. Most of these studies are commissioned/ sponsored by the various ministries/agencies of central and state governments, national and international organisations. Full academic freedom and high professional quality are the hallmarks of the Institute's research works and environment.

MPISSR strives to make a strong impact on society through the dissemination of the results of its research studies. Since its inception, the Institute has completed more than 200 studies on wide-ranging topics in the social sciences. These cover applied and policy-related studies on various economic, social, political, and administrative issues of Madhya Pradesh and adjoining states. The faculty members of the Institute have published about 40 books and also 250 articles in national-level refereed journals. Besides these, the faculty has been regularly contributing to leading newspapers to stimulate serious public debate and to create public opinion on many contemporary issues.

MPISSR has been publishing two biannual journals, one in English (Madhya Pradesh Journal of Social Sciences) (UGC-CARE Listed-Group-I) since 1995, and the other in Hindi (Madhya Pradesh Samajik Vigyan Anusandhan Journal) (UGC-CARE Listed-Group-I) since 2003. Both journals disseminate views, debates, research findings, and book reviews related to contemporary social science issues. MPISSR has been regularly organising several training and capacity-building programmes and workshops for research scholars and faculty members of social science disciplines related to research methodology. MPISSR has been organising seminars/conferences regularly on contemporary issues. The faculty members have been engaged in national and international seminars to disseminate the findings of their research work among the academic fraternity.



About the Seminar

India's tax system has evolved significantly since independence, inheriting a fragmented structure marked by cascading effects and high compliance burdens. The Constitution's Seventh Schedule divided powers into direct taxes (centrally managed, like income and wealth taxes) and indirect taxes (shared, including excise, sales tax, and octroi), leading to multiple levies, tax-on-tax issues, and barriers to interstate trade. The tax-to-GDP ratio began low at 6-7% in the 1950s amid an agrarian economy. Socialist-era policies in the 1950s-1980s featured high progressive rates, peaking at 97.75% in the 1970s, promoting evasion, while 1991 liberalisation rationalised rates, introduced service tax and VAT, and partially addressed cascading via MODVAT/CENVAT, lifting the ratio to 16-18% by the mid-2000s. The 2010s emphasised digitisation (e-filing, Aadhaar linkage, faceless assessments), culminating in the 2017 GST unifying 17 levies into 'One Nation, One Tax', eliminating cascading and fostering a national market, pushing the tax-to-GDP ratio to around 18% in the 2020s through broader bases and enforcement.

Amid India's rise as the world's fifth-largest economy, with GDP projected to reach $4 trillion by 2026, challenges like global disruptions and inflation necessitate further evolution. The GST 2.0 reforms, unveiled at the 56th GST Council meeting chaired by Union Finance Minister Smt. Nirmala Sitharaman, on 3 September 2025, represent a landmark overhaul. Endorsed unanimously, these next-generation reforms simplify the structure into primarily two slabs (5% for essentials and 18% for most goods/services), with a 40% rate for sin/luxury goods, abolishing the 12% and 28% slabs. Key reductions include household staples (soaps, toothpaste, Indian breads) to 5% or NIL, life-saving drugs and medicines to NIL/5%, farm machinery and irrigation equipment to 5%, and consumer durables (two-wheelers, small cars, TVs, ACs, cement) to 18%. Sin goods (tobacco, pan masala, aerated drinks) and luxuries face 40%, with exemptions retained for certain tobacco items until compensation cess clearance.

Hailed by Prime Minister Narendra Modi as a "Diwali Dhamaka" in his August 15, 2025, Independence Day address and a "Double Dose of Happiness", the reforms effective from 22 September 2025, which were launched during the GST Bachat Utsav, emphasise citizen-centric relief. Anchored in pillars like taxpayer base expansion, duty rationalisation, AI-driven processes, priority for essentials, MSME support via inverted duty fixes, stronger state revenues, and lower taxes spurring spending, GST 2.0 projects annual household savings of ₹5,000-10,000 for middle and neo-middle classes (₹2-5 lakh income), stimulating demand despite a ₹48,000 crore revenue foregone, via multipliers boosting manufacturing, jobs, and growth for the common man and businessman.

Against this backdrop, MPISSR is organising a national seminar to provide a platform to scholars and academicians from Social Sciences, Commerce, Economics, Law, and Management, along with GST practitioners and lawyers, to delve into the historical, economic, legal, managerial, and social facets of India's taxation journey, with emphasis on GST 2.0's role in delivering relief, simplification, and growth.

Objectives of the Seminar

- To review the evolution of India's taxation system post-independence, highlighting GST 2.0's contributions to relief and simplification for consumers and businesses.
- To analyse structural shifts in indirect taxes, focusing on GST iterations and the 2025 reforms' impact on equity and economic growth.
- To assess GST 2.0's effects on diverse stakeholders, including the common man, middle/neo-middle classes, businessmen, MSMEs, and regional economies.
- To promote interdisciplinary discussions among participants on legal, managerial, compliance, and ethical dimensions of GST reforms.
- To encourage proposals for further enhancing tax relief, simplification, compliance, and inclusive growth under Aatmanirbhar Bharat.

Sub-Themes of the Seminar

- **Rate Rationalisation in GST 2.0:** Shift to Two-Slab Structure and Its Implications for Compliance and Classification- Analysis of the transition to 5% and 18% primary slabs (with 40% for demerit goods), elimination of 12% and 28% slabs, and reduction in disputes.
- **Relief for the Common Man:** Impact on Household Essentials, Middle Class, and Neo-Middle-Class Consumption - Examining reduced rates on daily items (soaps, toothpaste, breads, electronics, vehicles) and projected household savings under GST Bachat Utsav.
- **Healthcare and Social Equity:** GST Exemptions on Life-Saving Drugs, Medicines, and Insurance Premiums- Review of shifts to NIL/5% on critical healthcare items and full exemptions on individual life/health insurance policies.
- **Agricultural and Rural Empowerment:** Lower GST on Farm Machinery, Irrigation Equipment, and Inputs - Impacts of rate reductions on tractors, harvesting machinery, and essentials for farmers and rural economies.
- **Legal and Managerial Perspectives:** Compliance Simplification, Litigation Reduction, and Role of GSTAT- Exploring faceless processes, appellate tribunal operationalisation, and ethical aspects of tax administration.
- **Towards Inclusive Growth and Aatmanirbhar Bharat:** Sector-Specific Impacts and Future Recommendations - Interdisciplinary proposals for further reforms, including equity for vulnerable groups, environmental considerations, and sustainable tax policy.
- **Policy Challenges and Recommendations:** Equity, Inclusivity, and Future Reforms - Address ongoing issues like inter-state barriers, black money amnesties (e.g., Vivad se Vishwas), and digital taxation (e.g., equalisation levy on virtual assets).

MPISSR invites research papers for participation in the National Seminar. The length of the paper should be around 4000 to 6000 words. The paper presenters may consider focusing on any theme of the seminar. MPISSR will reimburse travel costs and will arrange local hospitality for the invited delegates.

Submission of FULL PAPER (4000 to 6000 words)
along with ABSTRACT (200 to 300 words)
on or before 30 January, 2026

All communications may please be sent to
mailboxmpissr@gmail.com

Professor Yatindra Singh Sisodia
Seminar Convener
Director, MPISSR, Ujjain

For more details, please contact

Mr. Sumit Kumar Jha
Seminar Co-Coordinator
Research Associate, MPISSR, Ujjain
kjsumit25@gmail.com
8962113899

Dr. Manu Gautam
Seminar Coordinator
Associate Professor
MPISSR
Ujjain