



VIKSIT BHARAT



MOTILAL NEHRU COLLEGE (EVENING) UNIVERSITY OF DELHI

In collaboration with

INDIAN COUNCIL OF SOCIAL SCIENCE AND RESEARCH

Organises

A TWO - DAY NATIONAL SEMINAR
ON

Transforming Tax Administration through GST Digital Architecture

COMPLIANCE BEHAVIOUR, REVENUE OUTCOME AND EASE OF DOING BUSINESS



Prof. Yogesh Singh
VC, University of Delhi

CHIEF PATRON



Prof. Sandeep Garg
Principal, MLNCE

PATRON



Prof. Sakat kushwaha
VC, University of Ladakh

CHIEF GUEST



Dr. Renu Kumari Verma
TIC, DEPT. OF ECONOMICS

CONVENOR

∇ PROMINENT SPEAKER ↖

Prof. Shakti Kumar
CESP, JNU

Prof. Sacchidananda Mukherjee
NIPFP

Dr. Naveen Mittal
SRCC

DATE

**23rd & 24th
March 2026**

VENUE

SEMINAR ROOM
MOTILAL NEHRU COLLEGE
(EVENING)



SCAN ME
REGISTRATION

**Call for
PAPER**

OPEN TO

- **STUDENTS**
(UG/PG) - ₹250
- **SCHOLARS** - ₹500
- **FACULTY** - ₹1000

more information

+91 98212 82139



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Add. Commissioner

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MOTILAL NEHRU COLLEGE (EVENING)



ABOUT COLLEGE

Motilal Nehru College (Evening), established in 1965, is a constituent college of the University of Delhi and a well-recognised institution of the South Campus. The college offers undergraduate programmes in Arts and Commerce, with a strong commitment to academic access, inclusiveness, and quality education.

Over the years, the institution has cultivated a vibrant academic culture supported by experienced faculty, active student societies, and steadily improving infrastructure. Located on Benito Juarez Marg, New Delhi, the college shares its campus with the morning college and benefits from spacious green surroundings, a well-stocked library, and continuously upgraded academic facilities that effectively support teaching and learning.

ABOUT SEMINAR

The Seminar aims to integrate econometric evidence, behavioural insights, & institutional analysis to evaluate the structural transformation of India's tax administration under GST.

OBJECTIVES:

- > Analyze GST digital infrastructure and governance transformation.
- > Examine compliance behaviour in a technology-mediated tax system.

- > Assess revenue trends and fiscal efficiency.
- > Evaluate impact on business formalization and MSMEs.
- > Explore policy reforms for next-generation tax administration and ease of business.
- > Identify systemic bottlenecks in GST administration.

EMINENT EXPERTS FROM:

- > National Institute of Public Finance and Policy (NIPFP)
- > Industry and Corporate Tax Advisory Institutions
- > Leading Central Universities GST Policy Advisory Bodies

CONCEPT NOTE

Transforming Tax Administration through GST Digital Architecture: Compliance Behaviour, Revenue Outcomes, and Ease of Doing Business:

The introduction of the Goods and Services Tax (GST) in 2017 marked a watershed moment in India's tax reform journey, replacing a complex system of state and central levies with a unified indirect tax regime. A critical pillar of GST is its digital architecture, built to enable seamless filing, automated compliance, real-time data exchange, and data-driven tax administration. Over the years, several digital modules including the GSTN portal, e-way bill system, e-invoicing framework, GSTR-2B auto-reconciliation, AI-enabled scrutiny, and risk-based audits have significantly reshaped tax governance. These innovations promise greater transparency, improved compliance, and enhanced revenue realization. However, they also present challenges related to technological capacity, system stability, and taxpayer adaptability, especially among Micro, Small, and Medium Enterprises (MSMEs).

The seminar delves into these key themes:

- Digital Architecture of GST and Institutional Transformation in Public Finance**
- Behavioural Economics and Determinants of Taxpayer Compliance**
- Revenue Mobilisation, Tax Buoyancy, and Fiscal Federalism under GST**
- GST Reforms, Enterprise Formalisation, & Microeconomic Outcomes**
- Compliance Costs, Informality, and MSME Adaptation in the Digital Tax Regime**
- Data Analytics, Risk-Based Enforcement, and Efficiency in Tax Administration**

By integrating economic theory, behavioural insights, and public finance analysis, the seminar seeks to examine how digital tax ecosystems are reshaping state–citizen fiscal relationships.

The seminar invites original research papers, empirical studies, and policy-oriented contributions on the following broad themes (indicative but not exhaustive):

I. GST Digital Architecture and Institutional Evolution

- Evolution of GST and digital tax infrastructure
- Integration of GST with other Digital Public Infrastructure (DPI)
- Federal coordination under digital tax systems
- Interoperability of return filing systems
- Governance challenges in platform-based tax administration

II. Political Economy and Fiscal Federalism under GST

- Centre–State fiscal dynamics
- Compensation mechanisms and revenue sharing
- State-level variations in GST performance
- Cooperative versus competitive federalism
- Fiscal sustainability under the GST regime

III. Compliance Behaviour and Behavioural Economics

- Determinants of taxpayer compliance
- Information asymmetry and error patterns
- Nudges and behavioural interventions in tax compliance
- Trust, enforcement, and voluntary compliance
- Analysis of compliance costs

IV. MSMEs, Informal Sector, and Digital Formalisation

- GST and the formalisation of informal enterprises
- Compliance burden on MSMEs
- Gendered impact of GST reforms
- Start-ups and digital tax readiness
- Transition challenges faced by small businesses

V. E-Invoicing, Supply Chains, and Value Chain Integration

- E-invoicing systems and network effects
- Input Tax Credit (ITC) mismatches and reconciliation issues
- Supply chain efficiency under the GST framework
- Digital logistics and e-way bill reforms
- Real-time invoice validation and reporting systems

VI. Revenue Outcomes and Fiscal Sustainability

- Revenue buoyancy and tax elasticity under GST
- Analytics-driven tax monitoring and compliance assessment
- Risk-based audit and scrutiny models
- Use of AI tools in tax administration
- Long-term fiscal sustainability of the GST regime

VII. Data Analytics, AI, and Digital Governance

- Role of big data in tax administration
- Algorithmic governance, accountability, and transparency
- AI-driven enforcement and compliance mechanisms
- Data privacy and protection concerns in GSTN
- Cybersecurity challenges in digital tax systems

VIII. Ease of Doing Business and Institutional Efficiency

- Microeconomic impacts of GST reforms
- Reduction in transaction and compliance costs
- Portal stability, system bottlenecks, and technological constraints
- Simplification and rationalisation of return filing processes
- Business perception and stakeholder assessment studies

IX. Digital Divide, Inclusion, and Capacity Building

- Regional and sectoral digital disparities
- Capacity building initiatives for small and marginal taxpayers
- Digital literacy challenges in tax compliance
- Adaptation of rural and semi-urban enterprises
- Policy design for inclusive digital tax ecosystems

X. GST 2.0 and Reform Pathways

- Roadmap for structural reforms in GST
- Simplification of the Input Tax Credit framework
- Rationalisation of GST rate structures
- Policy innovations for digital tax governance
- Global best practices and comparative perspectives

XI. Interdisciplinary and Emerging Issues

- Interface between law, regulation, and taxation
- Technology–policy convergence in fiscal governance
- ESG considerations and taxation
- Blockchain applications in tax administration
- International trade, cross-border taxation, and digital compliance

Important Dates

Abstract Submission	10 th March
Acceptance Notification	13 th March
Full Paper submission	18 th March
Last date of Registration	18 th March

Registration Fee

Students (PG/UG-4th Yr)	Rs. 250
Scholars	Rs. 500
Faculty	Rs. 1000
Account: Principal, Motilal Nehru College Evening Account No.: 10925836698 Name of the Bank: State Bank of India, Branch: (01967) Moti Bagh, New Delhi-110021 IFSC Code: SBIN0001967	

Call for Papers & Registration

- Abstract: 200-300 words
- Keywords: 5-6
- Full Paper: 5,000-6,000 words

Formatting:

- MS Word, Times New Roman;
Headings 14 pt, Text 12 pt;
Line spacing 1.5

Referencing Style:

- APA Style

Publication Policy: All selected papers, proceedings, policy briefs, and seminar outputs shall be published in accordance with ICSSR norms. Publication rights vest exclusively with the Indian Council of Social Science Research (ICSSR), New Delhi.



**SCAN ME FOR
REGISTRATION**

Advisory committee

- Shashank Dwivedi, IRS, Additional commissioner, CBIC, Ministry of Finance
- Prof. Shakti Kumar, CESP, JNU
- Prof. Ruby Ojha, SNTD Women's University
- Dr. Naveen Mittal, SRCC
- Prof. Priya Ranjan, Central University of Gujarat
- Dr. Rakesh Singh, Assistant Professor Shaheed Bhagat Singh College

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- Prof. Rajeev Kumar, CESP, JNU
- Prof. Harendra Kumar Dangi, Department of Commerce, Delhi School of Economics
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- Dr. Krutika Khandare, Dr. Babasaheb Ambedkar Marathwada University

Organising Structure

Patron

Prof. Sandeep Garg
Principal
Motilal Nehru College (Evening)

Seminar Convenor

Dr. Renu Kumari Verma
Teacher-in-Charge
Department of Economics

Academic Programme & Outreach Committee

Internal Faculty members

Hospitality & Logistics

TA/DA will not be provided to participants or paper presenters. Registration includes a conference kit, lunch on the day of participation, and one dinner. Accommodation, if required, may be arranged in a modest hotel on a sharing basis, subject to prior request and availability.

How to Reach

Motilal Nehru College (Evening), University of Delhi, is located approximately 12–15 km from IGI Airport, New Delhi.

The nearest Metro Station is Durgabai Deshmukh South Campus (Pink Line).

The campus is well connected by DTC buses and is easily accessible from New Delhi Railway Station.

Contact, Submission Procedure & Registration Policy

- Each participant, including co-authors and accompanying presenters, must complete individual registration through the prescribed form. Entry to the seminar and issuance of certificates shall be subject to confirmed registration.
- Abstracts (200-300 words) and registration details must be submitted strictly within the notified deadlines through the official Google Form link provided below.
- Full papers (5,000-6,000 words) should be submitted through the official Google Form link provided above by scanning the QR above on this brochure.
- All submissions will undergo review by the duly constituted Peer Review Committee in accordance with ICSSR norms.

Contact Email: gst_icssr2026@mline.du.ac.in

ACADEMIC COORDINATION

Department of Economics