

## Case Studies on GST Tax Evasion: Patterns, Impacts, and Regulatory Responses in India

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### **Abstract:**

The Goods and Services Tax (GST) implemented in India represents a significant tax reform aimed at streamlining indirect taxation and enhancing revenue integrity. However, challenges persist in combating tax evasion under this regime. This research focuses on conducting case studies to explore the patterns, impacts, and regulatory responses to GST tax evasion in India.

Using a qualitative approach, this study examines multiple case studies of tax evasion incidents across different sectors and geographic regions. It seeks to uncover the methods and strategies employed by individuals and businesses to evade GST obligations, including underreporting of sales, fictitious invoicing, and misuse of input tax credits. The research assesses the economic impacts of GST tax evasion, analysing its effects on government revenue, budgetary allocations, and public services. Socially, the study explores implications such as disparities in compliance burdens and erosion of public trust in the tax system. Regulatory responses to curb evasion, including enforcement measures and policy reforms, are evaluated for their effectiveness and challenges.

Findings from this study aim to inform policymakers and tax authorities on strategies to strengthen GST compliance and enforcement. Recommendations include enhancing technology-driven monitoring systems, closing loopholes in regulatory frameworks, and promoting taxpayer education. By addressing these challenges, the research seeks to contribute to the integrity and effectiveness of India's GST regime, ensuring fair and transparent taxation practices for sustainable economic growth.

### **Keywords:**

GST, Tax Evasion, Economic Impact, Regulatory Responses, Compliance Burden, Technology-Driven Monitoring.