

IMPACT OF GST ON HOTEL INDUSTRY

(A Case Study of Hotel Arya Niwas Jaipur)

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ABSTRACT--GST is an Indirect Tax which has replaced many Indirect Taxes in India. The Goods and Service Tax Act was passed in the Parliament on 29th March 2017. The Act came into effect on 1st July 2017; Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. In simple words, Goods and Service Tax (GST) is an indirect tax levied on the supply of goods and services. This law has replaced many indirect tax laws that previously existed in India. GST is one indirect tax for the entire country. Many studies have been done on the topic on GST and its impact on various sectors. The present study is based both on primary and secondary data. Primary data has been collected directly from hotel and bill of customers, secondary data obtained from Hotel Arya Niwas which stood three star status by the government of Rajasthan. The study shows the descriptive and analytical vision. The study shows the impact of GST on hotel industry and their stakeholders.

Keywords-- impact of GST on hotel industry

I. INTRODUCTION

Nowadays the hospitality sector is the fastest-growing sector. Travel and tourism also include in the hospitality sector lead to further development of the hospitality sector. Hospitality is all about offering warmth to someone who looks for help at an unknown or unfriendly place. It refers to the process of receiving and entertaining a guest with a good image. Hospitality in the commercial context refers to the activity of hotels, restaurants, cafeterias, events, resorts or clubs who make a vocation of treating tourists.

A hotel can be classified into different categories or classes, based on their operational criteria. For example, the type of boarding they provide, location of the property, type of services provided, facilities given and the clientele they cater to can help categorize hotels today.

Goods and Service Tax (GST)

Tax which has replaced the different type of Indirect Taxes in India. The Goods and Service Tax Act was introduced on 29th March 2017. The Act introduced with effect on 1st July 2017; GST Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. In other words, GST is an indirect tax levied on the supply of goods and services. This law has replaced various indirect taxes that previously existed in India. GST is one of the indirect taxes for all over the country.

So, before GST, the pattern of tax levy was as follows:

In the GST regime, the tax is levied at every point of sale. In the case of the same state sales, Central GST and State GST are charged. Inter-state sales are chargeable to IGST.

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GST on Hotel Industry

Hospitality plays a major role in the hotel industry. The hotel industry plays a vast role in the development of the services sector. Tourism and hotels pave the way for the development of foreign currency in the country. Tourist from various countries traveling throughout the world wants to stay and enjoy the whole day. Star hotels in various places connected with tourist places.

Industry sources said that the average combined tax rate is in the range of 18% to 22%. Under the new GST, if we stay in dining at five stars it is more expensive. However, budget hotels have been classified with room rates of less than Rs.1000/- is nil, between (Rs.1000 to Rs.2500) is 12%, (Rs.2500 to Rs.5000) is 18% and above Rs.5000 is 28%.

Hotel Arya Niwas is a government-approved 3-star hotel in Jaipur at great value for money Centrally located hotel at Jaipur, close to M.I. Road and the old Pink City, Arya Niwas is a renowned Heritage Haveli offering well-furnished rooms, beautiful gardens, verandas, courtyards, and a vegetarian cafeteria. Hotel Arya Niwas are constantly striving to present new and good experiences that let a visitor know our culture a bit better and to appreciate the incredibly rich heritage that our city inherits. All that we have learned in travel and hospitality is through our guests. We invite tourists as our teachers and guides as we look towards future years of serving our guests.

GST is an Indirect Tax which has replaced different type of Indirect Taxes in India. The Goods and Service Tax Act was introduced on 29th March 2017. The Act introduced with effect on 1st July 2017; GST Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. In other words, GST is an indirect tax levied on the supply of goods and services. This law has replaced various indirect taxes that previously existed in India. GST is one of the indirect tax for all over the country.

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II. REVIEW OF LITERATURE

Sharma DK (2018), in their research report "Impact of GST on Automobile Industry in India" describes that the whole issue about the impact of GST on the auto industry depends upon the compliance of the new taxation system by the sector as a whole. By the time taxes resulted in a cascading effect and increased the product price. However, it was expected that product's cost would be substantially reduced due to seamless input tax credit (ITC) across the supply chain— from manufacturer to supplier, to agent, to end buyer all can claim input credit for tax paid on purchases.

Tamizi, (2013) stated that the advantages and disadvantages of the VAT system implemented in Iran during 2009-2012. The study is conducted using T Value on data collected using a questionnaire. The study was classified into two parts; the first examines the difficulties in implementing Value Added Tax in Iran given the political scenario there and the second part, the advantages /disadvantages of the said implemented VAT system.

The authors examine Bikas, (2013) the authors studied the VAT rate and the EU economy and also the link between the VAT and macroeconomic indicators and their influence on the VAT rate. The authors conclude there is a positive relation between macroeconomic indicators like Gross Domestic Product, per capita income and consumption, import, export, etc. and the VAT rate applicable.

Pena, (2010) Mexico in 2001, It was proposed to introduce a flat 15% VAT rate on certain items like food, etc. which were items of basic consumption, instead of subsidizing the masses. The author applied the General Equilibrium Model studies the impact of the proposed introduction of flat Value Added Tax rate and concludes that it was better to introduce such flat rate on basic items which will generate income, and a part of this income can be used for the betterment of masses than subsidizing the masses.

III. OBJECTIVE OF THE STUDY

The study based on the following objectives:

- The present study on GST focuses on the service sector particularly the hotel industry.
- To study tax structure implied before the introduction of GST on hotel industry
- To study the GST levied on hotel industry particularly in a 3-star Hotel Arya Niwas
- To study the impact on cafeteria in Hotel Arya Niwas.
- To analyze and find out the GST impact on customers.
- To analyze the financial statement of the hotel before and after GST.
- To study the need for GST in India.
- To analyze the positive and negative impact of GST on the hospitality sector.

IV. METHODOLOGY OF RESEARCH

The present study is based on both Primary and secondary data. Primary data has been collected directly from hotel and bill of customers, secondary data obtained from hotel Arya Niwas which stood three-star status by the government of Rajasthan. The study shows the descriptive and analytical vision. The data, which is collected from the published sources i.e., Hotel menu, Tax report, and websites. The mainly covers the current and relevant period i.e. 2017-2019 for which the data became available from different sources within reach.

V. LIMITATION OF THE STUDY

The research had been mainly limited to 3-star hotel special references to a particular hotel. An external analyst has to function under various constraints and limitations. One of the limitations lies in the techniques and tools of investigations have also inherent limitations, e.g. financial data are the mixture of convenience and convention. Another limitation to be faced is the non-availability of desired information regarding the working style of key persons and their efficiency. The staff members are not comfortable to give the required information. The study is only based on a particular time period. Lastly, the study is subject to general human limitations.

VI. ANALYSIS AND INTERPRETATIONS

India's Goods and Services Tax (GST) has a big impact on the hospitality industry. Whether you run a tiny guesthouse or a large luxury hotel, the law changes how you handle monthly accounting. By staying up-to-date about current tax rates and possible available credits, you can reduce your tax liability and keep customers happy with lower prices.

Before the Indian government instituted GST in July 2017, the hotel industry had to deal with extremely high taxes. In many states, you had to pay a range of different taxes, including VAT, luxury tax, and service tax. For some hotels, that pushed the tax as high as 30%. These high taxes caused many problems for hotels, such as higher prices, lower profits, and difficulty making upgrades, just to name a few. With multiple taxes, hotel owners also faced complicated paperwork when it came time to file tax returns.

The table shows the rate under current taxes and GST.

Table 1: the rate under current taxes and GST.

S. No.	Particulars	GST Rates	Service Tax Rates	VAT Rates
1	Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having license to serve liquor.	12% With Full ITC	Exempted	5.5% on pizza, burgers, sandwich, on Cooked food except in hotels categorized as 3 star and above. 14% on
2	Renting of hotels for lodging purposes having room tariff of Rs. 1000/- and above but less than 2500/- per room per day	12% With Full ITC	Abatement 40% CC on input services only, exemption below Rs. 1000	
3	Supply of Food/drinks in restaurant having license to serve liquor	18% With Full ITC	If AC 40% OF above value & otherwise exempted	
4	Supply of Food/drinks in	18% With Full	40% of Value	

	restaurant having facility of air-conditioning or central heating at any time during the year	ITC	Taxable	beverages, 3 star and above, under brand name by brand chain of cooked food.
5	Supply of Food/drinks in outdoor catering	18% With Full ITC	60% of value Taxable	
6	Renting of hotels for lodging purposes having room tariff of Rs. 2500/- and above but less than 5000/- per room per Day	12% With Full ITC	60% of Value Taxable	
8	Supply of Food/drinks in air-conditioned restaurant in 5- star or above rated Hotel	28% With Full ITC	60% of value CC allowed on input services only	
9	Accommodation in hotels	28% With Full ITC	60% of value	

Analysis of above Table –

The hospitality industry, like every other sector in the Indian economy, pays multiple taxes (VAT, Luxury tax, and Service tax) in the existing indirect tax regime. A hotel where the room tariff exceeds Rs 1,000 is liable for service tax at 15 percent. An abatement of 40% allowed on the tariff value bringing the effective rate of service tax down to 9%. The Value Added Tax 5.5% to 14.5% and luxury tax will still apply. For restaurants, there is 60% abatement which means that the service tax is charged at an effective rate of 6% on the F&B bills, apart from VAT (5.5 percent to 14.5%). Bills for bundled services like social functions (seminars, marriage, etc.), taxed with an abatement of 30%. The cascading effect of the existing indirect tax regime where the end consumer pays a tax on tax increases the end cost. Hoteliers and hospitality businesses do not get any input tax credit on the taxes they pay currently, as central taxes cannot be set off against state taxes (VAT) and vice-versa and also due to availability of abatement no input credit is available.

Goods and Services Tax (GST) as a Tax Reform

Migrating to Goods and Services Tax (GST) is a time to revisit the taxation and remove the anomalies. Hotel industry (includes tourism) contributes to 6.23 percent to the National GDP and 8.78 percent of the total employment in the country.

Goods and Service Tax (GST) is a destination-based consumption tax which is a levy of tax on all goods and services with the objective of expanding the tax base through a wide coverage of economic activities, mitigating the cascading effect, reduction of exemptions, enable better compliances, etc. thereby resulting into formation of the common national market for goods and services.

VII. PRE AND POST GST TAX RATES

➤ Pre GST

- VAT has 12% tax on room tariff below 5000
- 18% above 5000.

➤ Post GST (After 1 July, 2017): GST council of India has imposed

- 28% GST on hotel room tariff over Rs.7,500 and
- 18% tax on rooms with tariffs between Rs. 2,500 and Rs. 7,500.

➤ After New Union Budget (From 5 JULY, 2019)

- The GST rate for room tariffs of Rs 7,500 and above was reduced to 18%
- 28%, Rate between Rs 1,000 and Rs 7,500 would have to pay 12%.





Table 2: After New Union Budget

After Application of GST	PRE GST<5000	PRE GST>5000	POST GST< 7500	POST GST>7500
Bill total before tax	4000	10000	4000	10000
Luxury charge @10%	NA	1000	NA	NA
Service tax @2.5%	100	250	NA	NA
Swachh bharat cess @0.2%	8	20	NA	NA
Krishi kalyan cess @.2%	8	20	NA	NA
VAT @ 8.40% & 14.50%	336	1450	NA	NA
GST @ 18% & 28%	NA	NA	720	2800
Total after tax	4452	12740	4720	12800

Table 3: After New Union Budget

BILL	PRE GST< 5000	PRE GST>500	POST GST<7500	POST GST>7500
		0		

Bill total before tax	4000	10000	4000	10000
Luxury charge @10%	NA	1000	NA	NA
Service tax @2.5%	100	250	NA	NA
Swachh bharat cess @0.2%	8	20	NA	NA
Krishi kalian cess @ 0.2%	8	20	NA	NA
VAT @ 8.40% & 14.50%	336	1450	NA	NA
GST @ 12% & 18%	NA	NA	480	1800

GST was introduced in India on 1 July 2017. The hotel industry room tariff was slightly higher than the earlier Tax system i.e., VAT. GST council of India has imposed 28% GST on hotel room tariffs over Rs.7,500 and 18% tax on rooms with tariffs between Rs. 2,500 and Rs. 7,500. In comparison VAT has 12% tax on room tariff below 5,000 and 18% above 5,000.

Effect of GST on Hotel after New Budget

Based on the latest revised Union Budget released on 5 July 2019, it can be said that the hotel sector shall be impacted both positively and negatively under the GST regime. The GST rate for room tariffs of Rs 7,500 and above was reduced to 18% from 28%, while those between Rs 1,000 and Rs 7,500 would have to pay 12%. Hotels with tariffs of less than Rs 1,000 do not attract tax as per an earlier decision. Earlier, the slab of Rs 2,500-7,500 attracted 18% tax.

New GST rates are lesser than earlier rates and are basically done by the government of India to promote the tourism sector in India. It helps in the economic development of India, increases GDP and economic status of the country.

Analysis of GST Slab

1. The multiple taxes would be replaced by one single tax, the rate of which is likely to be between 0%-18%. The hotel industry would benefit in the form of a lower tax rate which should help in attracting more tourists in India.

Less than ₹1000	:	0% GST
₹1000 – ₹7499	:	12% GST
₹7500 and above	:	18% GST

2. There are likely to be concerned in valuation of restaurant services in view of the industry practice of discounts/ offers/ policies in the form of incentives. The proposed valuation rules are different from the existing ones and as such this sector needs to frame an appropriate policy for such discounts in advance making it a part of the documentation.

3. Service providers having centralized registration will have to get registered in each state whether providing hotel services on own account or through the agent.

4. Service providers will have an option to take different registration or separate business verticals which needs to be examined on a case to case basis.

5. The procedure for all the invoices/receipts towards inward and outward supplies will become cumbersome as each one of them will have to be uploaded in the system.

6. The frequency and number of returns to be filed will go up.

7. There is a provision for a GST audit if the turnover is more than the prescribed limit.

8. The e-commerce companies may have to revamp the current models, as the VAT rate arbitrage available in the current law may not be available in GST. Tax Collection at Source (TCS) provisions have been introduced on e-commerce operators in the Model GST Law. However, there are no provisions relating to the collection of tax at source under the current tax regime.

9. Alcohol and electricity are out of the purview of the GST net. The taxation on alcohol would be different than the single GST rate. The hotel industry consumes a lot of electricity as a prime consumable and the levy of electricity duty would also not be covered in GST. Thus, the hotel industry would not be able to avail of the input credit on the two items which will have a negative impact on this sector.

Impact on Cafeteria in Hotel Arya Niwas

For hotels with restaurants, the GST rules change slightly.

- If your hotel is starred, and your rates are ₹7500 and higher, you must charge restaurant customers a GST of 18%.
- If your hotel does not meet both of these conditions, you can charge hotel restaurant customers a GST of 5%, which means your guests' food bills will be lower.

HOTEL ARYA NIWAS
 SANSAR CHANDRA ROAD, JAIPUR
 Ph:08826748999 Tin:29420606518
 Service Tax No:AEICR3787FSD001
 CIN : UTS4001200300021146

TAX INVOICE

B.No:CTR130/94395 AC BILL
 Date :30/Jul/2017 12:52:07 PM
 WAITER:NAVEEN K S TABLE:7A CAPTAIN: RAJESH

Particulars	Qty	Rate	Amount
COFFEE	1,000	26.60	26.60
MINI LUNCH	1,000	91.00	91.00
Sub Total			119.60
Ser/tax 15% on 40%			7.19
Round off			0.22
Total			127.00

BILL AMOUNT 127.00/-
 Thank you
 Terminal No : SW-37075

Reg Off:
 NO 9, MAHATMA GANDHI ROAD , SHASTRI NAGAR, ROYAL
 CHENNAI, PINCODE:600020 Website: anbsuvents.com
 Email: suggestions@anbsuvents.com CPay Id: 0055

DIGITAL ASSIST:
 Email:suggestions@anbsuvents.com
 Our Nearest Locations @ <http://unc.a2blocations.in>

HOTEL ARYA NIWAS
 SANSAR CHANDRA ROAD, JAIPUR
 GSTIN:29AA1CA3787F1ZC

TAX INVOICE

B.No:CTR130/94399 AC BILL
 Date :01/Jul/2017 01:55:04 PM
 WAITER:LALITH SGR J TABLE:8A CAPTAIN: RAJESH

Particulars	HSN/SAC	Qty	Rate	Amount
COFFEE	00441067	1,000	26.60	26.60
MINI LUNCH	00441067	1,000	91.00	91.00
Tot Items2				119.60
Sub Total				119.60
Ser/tax 15% on 40%				7.19
Round off				0.22
Total Invoice				140.00

BILL AMOUNT 140.00/-

TAX RECEIPT SUMMARY

USTType	HSN/SAC	Tax %	TaxAmount
CST	00441067	9 %	10.71
SST	00441067	9 %	10.71
Total GST			21.42

Terminal No : SW-37558 CPay Id: 00

Reg Off:
 NO 9, MAHATMA GANDHI ROAD , SHASTRI NAGAR, ROYAL
 CHENNAI, PINCODE:600020 Website: anbsuvents.com

DIGITAL ASSIST:
 Email:suggestions@anbsuvents.com
 Our Nearest Locations @ <http://unc.a2blocations.in>

After new union budget of India

As on 1 July, 2019

BEFORE			AFTER		
ABC FOOD CORNER			ABC FOOD CORNER		
TABLE NO. 4 BILL NO. 34321			TABLE NO. 4 BILL NO. 34321		
DATE			DATE		
Dish	Qty.	Price	Dish	Qty.	Price
TOTAL		₹ 2000	TOTAL		₹ 2000
SERVICE CHARGE @ 10%		200	SERVICE CHARGE @ 10%		200
SERVICE TAX @ 5.0%		113.3	GST @ 18%		360
KKC @ 0.2%		4.00	- COST 9%		180
SBC @ 6.2%		4.80	- SOST 9%		180
VAT @ 14.5%		319			
TOTAL AMOUNT PAYABLE		2651	TOTAL AMOUNT PAYABLE		2390

Analysis Your Restaurant Bills

After the analysis of the restaurant bill, we can conclude the food become slightly costlier after the introduction of GST. But after some time in the revised union budget of GST, the food sector also becomes affordable with lower tax slab and input is given by the government to promote the tourism industry.

As an end consumer, we hardly pay attention to our food bill in these restaurants and most of us are not even aware of the components included in it. If you revisit your food bill from the pre-GST fine-dine experience, you'll find Service Tax, Service Charge, VAT being added over and above the food value. First, let us understand the components of the bill

VIII. SUMMARY OF FINDINGS

Impact on Restaurant Owner

Your hotel restaurant's tax rate also affects whether you can claim the ITC. If you fall into the 18% bracket, you are allowed to use the ITC for all of the goods you purchase to use in your restaurant. That provides some relief for luxury hotels, which have been hit the hardest by GST. It's also good news for your diners because you can pass on the savings through lower prices. If your hotel restaurant falls into the 5% bracket, you cannot claim ITC. These new rules were announced in February 2018. For many hotel owners, the GST is largely positive. As businesses and the government adjust to the new tax regime, it's a good idea to keep an eye on tax rates and credits to ensure you're getting the biggest possible benefit. Companies specializing in food and beverage operations could be the biggest beneficiaries of GST within the hospitality sector. Food and beverage bills have multiple components and can inflate the bills by 30-35%. A single-slab tax will benefit consumers and should lead to savings of 10-15% on the overall bill.

The restaurant industry has been burdened with high and multiple taxations. However, liquor should be included in GST. Exempting it defeats the very purpose of bringing in a uniform single tax structure. This allows states to have their own taxes without a cap with separate accounting requirements and results in double compliance for the restaurant/hotel industry. This is neither beneficial for 'Ease of doing business' nor for the customers,

"Everybody likes consolidation of taxes as it leads to greater transparency and will help guests and buyers understand overall costs." Luxury and other service taxes in hospitality amount to more than 22%, compared with the proposed 18% under the GST regime. Overall, GST should be positive for the sector assuming the multiplicity of taxes will go away in food and beverages.

Hopefully, GST is going to be pinnacle which aims at evolving an efficient and harmonized consumption or destination-based tax system and will remove the problems faced by the sector leading to cost optimization and free flow of transactions.

Impact on Customer

As per the analysis interpreted, it has been found that the impact of GST on the customers of various has an effect mainly on their income, gender, and age. As we come to the age factor, it has been understood that both male and female respondents have the same notion of thinking in regard to the GST rates and their impact on various hotels.

Coming to the income level, it can be inferred that the customers have an opposed mindset towards the GST rates in various hotels. It is also shown that the lower-income people are facing a financial burden in paying higher GST in much-localized hotels.

Coming to the same, it is also inferred that, for compensating the financial burden, instead of Input credit, the GST credit where a certain sum would be remitted to an individual bank account which may help them to meet the financial needs of their life. It has been understood that in the age factor, age ranging from 20- 35 years is not having clear perception than the age group ranging 35& above. In short, we can state that the subject clarity lies more in regard to the GST impact between the age group of 35& above.

Few of the customers have the problem in payment of Luxury tax and GST in very high-class hotels, where the middle income faces overpaying excess tax than required to the Government, so it is found that Luxury tax should be abolished for ensuring required tax revenue through reasonable GST in hotels.

It has been theorized that customers are in the position to change the slab rate of hotel rooms as the government has to take the GST rate feedback form by the customers of the hotel. Therefore, it should be customer-focused slab rates in our country.

IX. CONCLUSION

It can be concluded that the introduction of GST is a major step taken by the Government of India. The hospitality industry is a versatile field encompassing accommodation and entertainment service, accounting, food and beverage, event management and above all guest satisfaction.

- This industry presently faces multiple tax regimes and a victim of tax overtax. GST will be helped to reduce multiple taxations given a significant boost to the hospitality sector.
- The hotel's VAT rate on rooms is 8.4% - 14.5% plus Luxury Tax 10% and service tax 2.5%. The effect of GST will be positive leading to a considerable reduction of in taxes 12% - 18% respectively.
- The procedure for all invoices/ receipts towards inward and outward supplies will become cumbersome as each of them will have to upload in system.

- The frequency and number of returns have increased a total of 9 GSTR files. Now in the GST regime the ITC on Inputs, Capital Goods & Input Services shall available.

- As per section 10 (1) (b) of CGST/ SGST Act, the services offered by holes with restaurants whose aggregate turnover in a previous financial year does not exceed 50 lakhs shall pay 2.5% as CGST and 2.5% as SGST, totaling to 5% under composition scheme. The composition restaurant suppliers will not entitle to the input tax credit.

Thus, finally, we can say that the Hotel sector is always a priority by Govt. Hotel industry including tourism contributes 6.23% of national GDP and 8.78% of total employment in the country. This industry definitely helps in building the nation and is going beyond the borders.

X. SUGGESTIONS

- The customers suggested that there should be a smooth, transparent and simple transition provisions which are easily understandable.

- Special focus on awareness and training of all assessee, professionals, and employees should be given on GST.

- Since the public is very clear about GST, any disputes on GST introduction should be protectively addressed by way of speedy redress.

- The people are not well informed on the implementation of the GST. In order to ensure efficient implementation of the GST, the government should issue a proper guideline to the society on the procedures for the implementations of GST.

- More departments should be established for removing Tax fraud and corruptions benefit both customers and the Government.

- The relevant authorities especially the customer's department must work closely with other departments like information, Inland Revenue, and other enforcement authority ensure good implementation.

- Lastly, the government must ensure good management of the income collected from the GST.

XI. SCOPE OF THE STUDY

This Study has enhanced our knowledge database about the Taxation system and working of the hospitality industry. It has provided us with an insight into some of the best hotel companies as we were able to analyze the sum total of the data representation of their performance and survival techniques pertaining to the current world recession scenario. We could find that it had little impact on the hospitality industry after GST implementation, there is a cut-throat competition existing in the hotel industry and only survival of the fittest is possible. In the hotel industry, a customer-centric approach is followed wherein the customer is of prime importance and other factors are based on the decisions made by the customers.

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