



Two-Day National Seminar

on

GST 2.0 : A Roadmap for Social Inclusion, Sustainable Growth and Economic Resilience (NSGST-2026)

01-02 May, 2026

Sponsored by
Indian Council of Social Science Research (ICSSR)

under special call

GST Reforms and their Socio-Economic Impact

Organised by

**Department of Commerce
Aggarwal College Ballabgarh**

**Affiliated to
Maharshi Dayanand University, Rohtak**



Venue: Auditorium, Aggarwal College Ballabgarh (Wing-II)

Chief Patron

Patron

Principal

Convener

Sh. Devender Kr. Gupta

Sh. Dinesh Kr. Gupta

Dr. Sanjeev Kr. Gupta

Dr. Shobhna Goyal

About the National Seminar

NSGST-2026 is an academic initiative to provide a platform for discussion by bringing academicians, practitioners, industry experts, policymakers, consumers, and researchers from diverse disciplines and community partners to engage in a constructive dialogue on GST reforms and come out with the real time challenges in compliance and resolutions of the same for building a resilient and inclusive economy. Organized by Department of Commerce, Aggarwal College Ballabgarh, in collaboration with Indian Council of Social Science Research, the seminar intends to enhance fiscal literacy and understanding in reshaping a just, stable and sustainable taxation system and to contribute in policy making by devising actionable recommendations, capturing ground feedbacks, promoting inter -state dialogue, faster implementation and strengthening the structure of GST 2.0 for Viksit Bharat@2047.

Introduction of the Goods and Services Tax (GST) on July 1, 2017, marked a historic transition in India's indirect tax regime, integrating a complex system of central and state levies into a unified national framework. After eight years of successful implementation, evolving economic dynamics, technological advancements, geopolitical turbulence, tariff war and sanctions, the rollout of Next-Generation "GST 2.0" reforms in September 2025, initiates a critical new phase for India's economic and regulatory landscape. Taxation is often viewed as a complex and murky area and often distances public from debates and open discussion. The seminar seeks to promote impactful academic deliberations among youth, researchers and other stakeholders on socio-economic impact of next-generation GST reforms. The Seminar discussions will focus on how redesigned tax slabs, rationalized tax exemptions, tech-enabled governance and pro MSME tax mechanism can improve productivity and develop competencies while strengthening social justice.

Objectives of the Seminar

- Evaluation of performance of GST in the last 8 years
- Identifying underlying gaps and challenges under GST 2.0
- To explore GST potential for sustainable growth induced by taxation reforms
- Assessing how GST 2.0 can boost economic resilience by stable revenue generation and absorbing shocks from global uncertainty.
- To identify technological and compliance innovations in taxation
- To encourage academic research and policy dialogue on tax reforms

About the College

Aggarwal College Ballabgarh established in 1971 is a premier Higher Education Institution which runs under the aegis of Aggarwal Vidya Pracharni Sabha (Regd.) Ballabgarh. Since then, there has been no looking back and with every passing year the college has been achieving a new milestone in the field of education. Currently, it is not only one of the most distinguished co-educational institution of the state but also the college of first choice in Faridabad. The college is a well-reputed educational institution affiliated to Maharshi Dayanand University (MDU), Rohtak, reaccredited for 3rd Cycle by NAAC, Bengaluru and awarded 'A++' Grade with CGPA 3.57 in 2019. Established to provide quality higher education, the college offers a diverse range of undergraduate and postgraduate programs across fields such as Arts, Commerce, Science, Law and Computer Science . The campus is equipped with modern facilities, including well-equipped laboratories, a well stocked library, and recreational areas. In addition to academics, the College emphasizes the importance of extracurricular activities, encourages students to participate in research, sports, extra-curricular and outreach activities through various cells and fora.

About Department of Commerce

Established in 1971, the Department of Commerce is one of the most reputed departments in the NCR region. It offers undergraduate programs—B.Com (General), B.Com (Hons.) as per NEP 2020 and a postgraduate program, M.Com. Department is known for its academic excellence and experienced faculty has produced many CAs,CSs,and CMAs among its distinguished alumni. Ample opportunities for confidence building are provided by the department through various extension lectures, workshops, industrial visits, internships, group discussions and presentations at college level and extracurricular activities at state and national level. Department emphasizes on integrating traditional commerce education with information technology to prepare students for modern industry demands and committed to provide excellent conceptual learning packed with employable skills to make students market ready after graduation and post graduation.

Target Participants

The seminar invites participation from:

- **Academicians and Researchers** – Faculty members, and independent researchers working in commerce, economics, public finance, taxation, law, management, computer science and allied disciplines.
- **Tax Professionals and Chartered Accountants** – Practicing professionals, GST consultants, financial advisors, and compliance experts.
- **Policymakers and Government Officials** – Representatives from central and state tax departments, revenue boards, and public finance institutions.
- **Industry Representatives** – Corporate leaders, MSME entrepreneurs, trade bodies, and business associations.
- **Research Scholars and Students** – M.Phil., Ph.D., UG and PG students, and young researchers interested in GST reforms and fiscal policy or any other emerging area of economic development.

About ICSSR

The Indian Council of Social Science Research (ICSSR), Ministry of Education, Govt. of India is a premier national institution supporting research, training and capacity building in social sciences. It promotes interdisciplinary research and policy-relevant academic discourse to address contemporary developmental challenges in India. Since its inception, ICSSR has played a pivotal role in building the capacities of early career and senior researchers through grants and projects as well as training in research methodologies with the objective to produce high-quality research usable for policy intervention and policy making.



Call For Papers

Original and unpublished research/concept/review papers/case studies are invited on the themes indicated and related sub-themes from faculties, practitioners, professionals, research scholars, students, policymakers and industry partners. The list is indicative and not exhaustive in coverage. The contributors may include any other topic under the broad categories of following themes and subthemes:

Track -1 Equity, Inclusion and Efficiency in MSMEs @GST 2.0

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- GST compliance requirements on MSME cost structures and Profitability
- Input tax credit mechanism and policy support for MSME
- Working Capital Management in MSMEs in post GST era
- Compliance burden vs growth opportunities in Post GST MSME performance
- Equitable regional development @GST2.0
- GST and livelihood sustainability among vulnerable economic groups.
- New Business Registration trends and Inclusive entrepreneurship

Track-2 Start-ups, Entrepreneurship, Rural and Urban Livelihood and Employment @GST2.0

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- Startup tax ecosystem, funding, valuation and scalability under GST reforms
- GST2.0 changing landscape of self-employment and women-led enterprise in India
- Entrepreneurial resilience and tax reforms in emerging markets
- Make in India vision through streamlined procedures and strategic exemptions
- Next-gen GST on rural microenterprises and SHG (self-help group) enterprises
- Rural artisan industries: taxation and market integration
- Agricultural allied activities and implications for rural livelihoods under GST vs GST2.0
- GST reforms and diversification of rural employment
- Impact on small retailers, street vendors and service providers
- Tax reforms and livelihood security in gig and platform economies
- GST 2.0 and spirit of Sarv Jan Hitaayesarv Jan Sukhaye

Track-3 Sectoral Growth Prospects and Challenges @GST 2.0

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- GST reforms and competitiveness of Indian Manufacturing and capital-intensive industries
- Compliance burden and automation in manufacturing MSMEs
- E-commerce taxation framework, transformation of logistics network
- Inventory management and interstate logistics under GST reforms
- Challenges for small retailers in adapting to digital GST compliance.
- Composition scheme reforms and sectoral participation
- GST implications for agricultural inputs, farm mechanization, Agri-processing industries.
- Professional services and compliance complexity
- Impact of GST on hotel pricing, occupancy and profitability
- Taxation changes and the airline industry in India
- GST and pricing strategies of online travel aggregators
- Railway tourism and digital ticketing services and pilgrimage tourism circuits
- The future of dairy, fisheries and poultry sectors under the revised GST structure
- GST 2.0 and rural supply chains and cold chain logistics
- Affordable housing initiatives and GST rationalization
- Real estate pricing and input tax credit restrictions
- E-way bill reforms and operational efficiency
- Exemptions vs. tax base expansions in healthcare, insurance, and education services.
- E-invoicing and compliance automation in hospitality and travel services
- GST frameworks for eco tourism, medical tourism, experiential tourism.
- GST on sports tourism, mega sporting events, Sponsorship and endorsements
- Taxation framework on digital streaming of sports events, sports entrepreneurship.

Track -4 Sustainable, Inclusive, Green Growth with Economic Resilience

@GST2.0

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- Tax incentives for Renewable energy
- Green taxation policies, Electric Mobility, sustainable transport under GST2.0
- Digital economy, Fintech, Defence Manufacturing and tax incentives
- Tax incentives for Circular economy and waste management
- Gender responsiveness under GST2.0 for women led enterprises
- Climate aligned tax structure and environmental compliance
- GST and its impact on sustainable and climate resilient agriculture and eco friendly practices.
- Reimagining GST and Tax Architecture for Viksit Bharat 2047
- Next Gen GST reforms: Building local for global
- Institutional Imperative for Balanced Federal Fiscal Growth
- Economic efficiency with multi sectoral growth
- Opportunities & Wealth Creation in High- Potential Sectors
- GST and Export competitiveness in global value chains
- Interstate trade through tax harmonization
- Aligning GST reforms with SDGs and ESG goals
- Policy roadmap for GST3.0

Track-5 Technology, Compliance and Governance@GST2.0

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- Digitalization, Compliance and Ease of Doing Business
- Law and GST – Legal and Judicial Perspectives
- Law, Governance and resilient economic development pathways
- Dispute Resolution mechanisms and sectoral litigation trends
- Reducing tax evasion, maximising tax collection
- Cyber resilience and data security in GST ecosystem
- Integrating AI and predictive analytics in taxation
- Technology driven compliance viz., AI, data analytics, e invoicing
- GST and digital services, IT and knowledge economy
- GST Council in adaptive and resilient policymaking
- Digital Audit and AI driven analytics in tax administration
- Block chain and data analytics for fraud detection and compliance monitoring.

Track -6 There will be a Doctoral Colloquium especially for Ph.D. students to present their research methodology and preliminary findings. Research papers of this track can be mailed at

nsgst2026@gmail.com

Format of Paper

Length of the abstract should be between 250 to 300 words and must clearly state the objectives of the study, research methodology, key findings, and major conclusions. Full paper should be in English/Hindi ranging between 4000 to 6000 words and must present a comprehensive analysis of the selected theme, including introduction, literature review, research methodology, data analysis, findings, discussion, conclusion, and references. The manuscript must be prepared in MS Word format using Times New Roman font, 12- font size, with 1.5-line spacing throughout the document. All citations and references should strictly follow the latest edition of the APA referencing style. First page should contain Title, Author(s) Name, Designation, Name of the Organization, address, email and mobile number. Authors are required to ensure that the paper maintains academic integrity, and the similarity index must remain below 10 percent as per plagiarism guidelines with no AI-generated content similarity. *Proceedings/Outcomes (research papers, working papers, policy briefs etc.) of the seminar on GST Reforms and Their Socio- Economic Impac shall be published by ICSSR only.* Duration for oral presentations will be 5 minutes only. Interested candidates may share their PPTs through attached email of respective track.

How to Register:-

1. Make an online payment and take screenshot
2. Fill the google form
3. Upload the screenshot of the receipt
4. Submit the form and Join the WhatsApp Group.

Note-Submit your Abstracts, Research Papers on mail ids attached with respective track.

Important Dates

Submission of Abstract: **31 March, 2026**

Notification of Acceptance: **5 April, 2026**

Full paper Submission: **10 April, 2026**

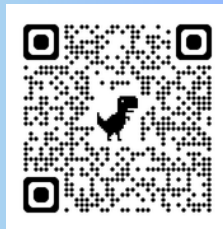
Last Date for Online Registration: **20 April, 2026**

On-Spot Registration: **01 May, 2026**

The registration will be done only through Google Form

<https://forms.gle/n7FrCynUXq5GgFd67>

- No TA/DA will be paid for attending the conference.
- Boarding/ lodging facility can be arranged on payment basis upon prior request.
- Registration Fee is Non- Refundable.
- Certificate will be provided to all participants/ presenters.
- Write to us on- nsgst2026@gmail.com



(Scan to Register)

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Faculty Members/ Academicians/ CAs / CSs / CMAs/ Advocates	Industry Delegates	Research Scholars/ CA, CS, CMA Interns/ UG/PG Students
500/-	800/-	100/-

Note-

- Virtual presentations will be allowed only to those out station participants who submit full paper aligned with themes/ sub themes and duly approved by peer review committee.
- In case of two or more authors, it is mandatory for all the authors to register separately for the Seminar.
- There will be 50% fee relaxation to Faculty members working under Self- finance colleges.
- Registration fee will include the participation fee, certificate and lunch.

Advisory Committee

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(Former Dean & Senior Prof., Department of Commerce & Management,
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Payment Details

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