Evaluating the Impact of Digital Transformation on GST Compliance among Manufacturing SMEs in Uttar Pradesh

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Abstract: *This research explores the relations of digital transformation with Goods and Services Tax (GST) compliance for manufacturing micro, small, and medium enterprises (MSMEs) in Uttar Pradesh, India. Using two detailed case studies, Shilp Kala Handicrafts in Moradabad and Anandi Pickles in Varanasi, the research examines how small enterprises overcome the early challenges amid GST implementation, including invoice mismatches, the limited levels of digital literacy, and misclassification of taxations. The study shows the significance of external interventions, including, among others, the hiring of GST consultants and the use of mobile-based accounting tools, in closing gaps of knowledge and compliance. It also highlights some key themes such as the implication of mismanagement of Input Tax Credit (ITC) on a firm's cash flow, the need for the firm to be digitised as a means of being compliant, as well as the relationship between compliance and formal finance accessibility. Using thematic analysis and secondary data, the paper identifies region specific views on how localised digital strategies can empower local micro enterprises to survive a post-GST era. The findings demonstrate the need for strategic policy support; digital learning programs, and scalable tech solutions that will empower GST readiness and financial inclusion of MSMEs.*

Keywords: GST readiness, MSMEs, digital compliance, Uttar Pradesh, Input Tax Credit, case study, financial inclusion, micro-enterprises, digital transformation

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Introduction

On 1st July 2017, India enforced the Goods and Services Tax (GST) that it was a wholesome change of the country's indirect tax mechanism. By substituting a complicated network of central and state taxes with a common tax system that would affect both big business and small business, GST was designed to achieve higher levels of transparency, operations, and ease of compliance. GST runs as multi-tiered tax that cuts at every stage in the supply chain and is a value added tax that imposes tax only on the value added in each step of production and distribution.
Indian GST system is comprised of 3 major elements:

- CGST – Central Government charges GST (Goods and Services Tax) in intra-state transactions.
- The State GST (SGST) is the tax imposed by state governments on inter-state transactions.
- The central government levies the Integrated GST (IGST) in interstate dealings and import.

Key Features of GST

- The Input Tax Credit (ITC) enables the businesses to offset the input tax payments against output tax liabilities with the effect of removing the tax cascading elements.
- Destination Based Tax: Revenue is sent to the state in which products/services are consumed and not where they are made.

Benefits of GST

- **Simplification:** Bringing all the taxation systems under one arrangement simplifies compliance and administrative work.
- **Reduced Tax Cascading:** The effects of this ITC mechanism lead to general reduction in tax burden for business and consumers.
- **Facilitation of Interstate Trade**: By elimination of state level tax barriers, GST facilitates better movement of goods and services throughout India.
- **Enhanced Transparency:** Frequent returns filing and detailed record-keeping necessities encourage increased transparency and minimize tax evasion.

Challenges and Criticisms

- **Compliance Demands:** Frequent return filings and high maintenance of records have obviously added to the compliance burden more especially to small and medium enterprises.
- **Technical Hurdles**: The businesses have faced problems with GST Network (GSTN), which is the digital platform upon which GST is founded.
- **Transition Difficulties:** Adjustment to the new system involved a lot of changes with regard to accounting and regulatory conception.
- **Sectoral Variations:** The effect of GST has not been the same for all industries as some industries have been able to cope with the new tax while others have had difficulty with it.

The Contribution in the Economy of the MSMEs in India

Micro, Small and Medium Enterprises (MSMEs) form the bases of the economic structure of India; they largely contribute to employment, GDP as well as industrial diversification. Based on investments that these enterprises make in the plant and machine or equipment, the Ministry of MSME classifies them.

- **Micro Enterprises**: Investment up to ₹1 crore.
- **Small Enterprises:** Investment between ₹1 crore and ₹10 crore.
- **Medium Enterprises:** Investment between ₹10 crore and ₹50 crore.

Economic Contribution

- **Employment:** The MSMEs are one of the biggest job creators, which provide almost 30% of India workforce.
- **GDP:** They contribute approximately 30% to the national GDP, which indicates their importance in the aspect of economy growth.
- **Industrial Output:** MSME's contribute to about 45% of the total output in the industry in India.

Sectoral Composition

- **Manufacturing:** MSMEs are part of various manufacturing industries including textile, chemicals, machinery, and consumer goods.
- **Services:** They also offer a variety of services such that are retail, hospitality, IT and repairs.

Challenges Facing MSMEs

- **Access to Finance:** MSMEs continue to experience an obstruction to secure credit at affordable rates due to absence of collateral and high rates of interest charged.
- **Regulatory Compliance:** For small enterprises, dealing with complicated tax and regulatory structures may be a daunting task.
- **Infrastructure and Technology:** Old infrastructure and lack of access to technology hinder growth.
- **Market Access:** Competition with bigger firms and penetration of new markets is still a great issue.

Impact of Digitalization

MSMEs are getting more open to the adoption of digital technologies for efficiency increase, reach widening, and better finance management. Efforts such as Digital India and increase in E-commerce are uplifting MSMEs to use the digital tools to expand business.

Current Situation of MSME in India

Some of the latest studies, including one by Vi Business, show that close to 60% of the MSMEs will digitalise their operations by 2025, with 43% accelerating their investments in the digital front. MSMEs now contribute to the GDP of India to about 30% and is estimated to reach 35-40% by the year 2027. Digital transformation is therefore key to MSMEs with an aim of optimization of operations, greater customer engagement and competitive quotient in a rapidly alphanumeric world.

Focus of the Case Study

This study focuses on how the GST has impacted the digital structure and compliance process of MSME's in Uttar Pradesh. Through case studies and industry reports' analysis, it tracks the evolution of MSMEs adaptation to GST-from initial challenges to digital adoption, results, and constant barriers-shedding some light onto the ongoing transformation of this important sector.

Literature Review

1. How GST has impacted the MSMEs in India has been discussed by the study done by **Debidutta Acharya and Dr. Debasisha Mohanty (2024).** The MSMEs are key to the economy as they account for 30% in GDP and 110 million people in employment. According to the authors, whereas GST was intended to make taxes easier, it posed financial and compliance burden for small businesses. **Abdullah et al. (2025)** Many MSMEs could not afford new digital systems and additional workers, had to comply with complicated rules for filing. After GST, 70% of MSMEs incurred more operational expenses according to a survey. The research suggests making compliance easier, according the small enterprises more support systems, and training the digital literacy to assist the MSMEs in adapting. In sum, the research proves that although GST has a lot of possibilities, further support of MSMEs is necessary to operate the new system.

2. Indeed GST implementation in the Indian manufacturing foundations has caused a great revolution **(Bidla & Jain, 2024).** Among the major advantages has been the abolition of State dues such as CST and VAT hence easy interstate trade as well as even his playing ground for the manufacturer. The authors say, that because the logistics costs have decreased through the abolishment of entry taxes, supply chains became more efficient. GST has also enhanced the efficiency of doing business by readjusting the tax rates and minimizing state borders delays. **Adegbite (2025)** Small and medium enterprises (SMEs) have however had difficulty incorporating the digital requirement of compliance and filing. However the negative effects of GST, over the years, there has been an overall improvement of competitiveness and a vision of unified national market.

3. The **Sanjay Nandal and Diksha (2024)** study examines how the GST is affecting the traders and manufacturers, including compliance and satisfaction levels. The authors found that for GST to succeed the government ought to invest in digital infrastructure in order to minimize problems of the GSTN system which are technical in nature. Improvement of digital systems would facilitate manufacturers' actions, making compliance easier and facilitating less management difficulties. The study also looked into the satisfaction of traders and manufacturers as to GST. **Sundararajan and Muhammed (2025)** Interestingly, it revealed that there was no significant difference in the level of satisfaction between the two groups thus both the traders and manufacturers have similar opinions regarding the effects of GST. Overall, the research points out how digital support and

simplified processes need to be strengthened to increase the impact of GST, in particular the manufacturing industry **Pareek et al. (2025)**.

Literature Gap

Gaps: Missing micro-level research on the manufacturing SMEs of Uttar Pradesh and the sector-specific digital adoption.

Although there is a much-exhausted literature that portrays the effects of GST on Indian business and an overall value of digitalization in tax compliance, certain lacunas exists – especially as it has to do with the manufacturing sector in Uttar Pradesh:

- **Limited Focus on Micro Enterprises:** The other studies, for instance, those conducted by Acharya & Mohanty (2024) and Bidla & Jain (2024) look at the overall MSME or manufacturing sectors. However, the micro-enterprises-particularly the ones located in the rural and semi-urban areas-have to cope with additional adversities such as minimal digital literacy, lack of professional assistance as well as the limitations associated with the tight management of cash flow. Such aspects are commonly generalized or lack considerations in present-day literature.
- **Lack of Region-Specific Insights:** From the reviewed studies, one can derive national level perspectives, but not regional variations. The effect of GST on micro enterprises particularly in such states such as Uttar Pradesh as it happens to be home to many informal and traditional businesses has not been sufficiently investigated. There is a demand for localised case studies that would acknowledge ground realities.
- **Undefiled Role of Digital Tools in Compliance**. Though the digital compliance issues are recognised (for example by Nandal & Diksha, 2024) only little attention is paid to the ways in which certain digital tools and interventions (mobile apps, Excel systems, NGO-led training) actually contribute to the alleviation of the GST-based barriers for small enterprises. The actual usefulness of these tools is rather poorly described in existing literature.

There is an urgency of research that is region-based, sector-specific and micro-level which deals not only with the adoption of digital infrastructure but also with the subtle difficulties and implications of GST compliance among manufacturing in Uttar Pradesh. This gap would be filled in this study that will create empirical evidence and practical findings based on primary case studies and thematic analysis.

GST as an impetus to the adoption of digital infrastructure.

With GST's essential need for digital compliance through centralized GST portal, MSME's of Uttar Pradesh were forced to migrate from manual accounting and paper-based invoicing towards digital platforms in terms of filing tax returns, issuance of e-way bills and maintenance of input tax credits. The digitization imperative entailed setting up reliable internet connections, use of GST compliance software together with any accompanying commitment to hardware compatible with that way of doing business even among the smaller, more traditional enterprises, who, to that point, had been beyond the fold of the digital.

Such a change did not occur only with regard to tax-related functions; in the process of MSMEs enhancing their ICT capacity, they relied more on the use of digital tools for greater business management, inventory and financial systems integration. Evidence from case studies of Uttar Pradesh reveals a significant migration to cheaper, language friendly platforms developed especially for MSMEs for a quantifiable improvement in the efficiency of compliance and error reduction.

Objective of the Study

The study is basically interested in examining ways in which digital transformation leads to GST compliance by micro and small manufacturing enterprises in Uttar Pradesh. It is centred upon the knowledge of pivotal challenges of GST adoption, the effectiveness of digital tools and external help, and the extent, in which increased compliance helps achieve financial inclusion and business prosperity.

Methodology

The present study uses the qualitative case study approach to analyse the role of digital transformation in preparing the small and medium enterprises (SMEs) to GST in the manufacturing sector of Uttar Pradesh (UP). All the sources used in the analysis involve secondary data sources and provide in-depth analysis of GST compliance trends, challenges, and introduction of digital tools among SMEs.
Sources from where data was collected included;

- Reports and publications by GST council and Ministry of finance.
- White paper and surveys from the industry by NASSCOM, FICCI, and ASSOCHAM,
- Scholarly research works on GST implementation and digital transformation.
- News articles and case work of SMEs from regional business media.
- Policy briefs and digital adoption framework published by think tanks and financial institutions.

The case studies of manufacturing enterprises from the western region of Uttar Pradesh, which were selected for analysis, were analysed using a thematic content analysis approach in order to identify patterns regarding the digital infrastructure, compliance efficiency, financial readiness, and difficulties in the technological integration. Using this approach, it was possible to achieve a focused understanding of the practical consequences of GST regulations and digital transformation, being analytically strict without primary data collection. The variety of secondary sources that are credible guarantees a balanced approach toward the topic and formation of recommendations for policy and practice which are informed.

Case Study 1: Navigating GST and ITC Compliance – The Journey of Shilp Kala Handicrafts, Uttar Pradesh

Introduction

Shilp Kala Handicrafts, a micro enterprise based in Moradabad, Uttar Pradesh—a city renowned for its brassware and handicrafts—was founded in 2018 by Mr. Rajeev Sharma. Coming from a lineage of artisans, Mr. Sharma sought to transform his family's traditional brassware skills into a commercially viable business. Starting with just eight employees, the enterprise primarily served the domestic market, supplying decorative and utility brass items to boutique retailers across North India.

The GST Challenge

Shilp Kala Handicrafts had a difficult time keeping up with the Goods and Services Tax (GST) once it was implemented, especially with regard to the Input Tax Credit (ITC).Like many micro enterprises, the firm lacked a dedicated accounting function and relied on manual bookkeeping. The complexity of the GST process, especially working out input invoices and matching them with GSTR-2A forms, turned out to be a real roadblock. In cases where suppliers didn't upload or got the details incorrect when they were supposed to, the company couldn't get back all the ITC.

A notable instance occurred in FY 2021–22, when the enterprise procured raw brass worth ₹5 lakhs from three different suppliers. Due to mismatches and delays in invoice reconciliation, only ₹3.5 lakhs of ITC could be claimed, significantly affecting working capital and cash flow.
Intervention: Professional GST Support

In 2022, Mr. Sharma engaged Ms. Pooja Verma, a Moradabad-based chartered accountant with expertise in GST compliance for small businesses. Ms. Verma introduced a structured compliance approach, including:

- Staff training on GST fundamentals and record-keeping.
- Implementation of a basic Excel-based invoice tracking system.
- Regular reconciliation of GSTR-2A with purchase records.
- Enrolment in the QRMP (Quarterly Return Monthly Payment) scheme to ease filing obligations.

Under her guidance, the enterprise also ensured timely submission of GSTR-1 and GSTR-3B returns.

The strategic intervention yielded significant improvements. By the end of FY 2022–23, Shilp Kala Handicrafts had improved its ITC claim accuracy to over 95%, avoided penalties for mismatched filings, and maintained a clean compliance track record. As a result, the organization received a loan from a regional cooperative bank after showing the bank financial-stability proof via their correct GST returns. Gaining confidence in regulatory issues, Mr. Sharma increased his workforce by two and set up a sales channel on the internet.

Case Study 2: Digitizing Compliance – The Story of Anandi Pickles, Varanasi
Introduction

Anandi Pickles is a small business found in a semi-urban area near Varanasi, Uttar Pradesh. The company was launched in 2017 by Mrs. Anandi Mishra, producing traditional Indian pickles made with family recipes and organic materials bought in her area. With the passage of time, the company grew organically by taking part in local fairs as well as KVIC events.
In 2020, the company hired six women from the community and started selling its products in grocery stores across Purvanchal.

The GST Transition Struggle

Since its sales grew and it expanded into other states through online means, the company had to register under GST. Nevertheless, going through the compliance process was very difficult. Mrs. Mishra struggled with the HSN code, identifying which tax (Central Goods and Services Tax, State Goods and Services Tax, or Integrated Goods and Services Tax) was needed, and digital invoicing.

The case escalated in 2021 when Anandi Pickles supplied ₹2 lakhs worth of goods to a retailer in Delhi. Mrs. Mishra mistakenly chose to use CGST and SGST instead of the proper IGST. Therefore, I had to report these changes to the GST department and made corrected filings. Because of the invoicing mistake, some payments were not received promptly, leading to a disturbance of business finances.

Intervention: Embracing Digital Solutions

To get past these challenges, Mrs. Mishra went to a local NGO that supported a Business Facilitation Centre. With their help, she started using the Khatabook GST app on her phone, which is designed especially to help small and starting businesses manage their finances. The application walked me through how to make invoices, figure out taxes, and organize the documents.

The NGO also set up a weekend training where they taught the shopkeepers the basics of GST, how to make digital bills, and the proper way to file their records. Both Mrs. Mishra and her employees went to the training, which helped everyone learn what they needed to stay up to date with the rules.

Outcomes and Impact

Using digital tools and providing training boosted Anandi Pickles' ability to be transparent in tax matters and finances. Further rules were avoided, the billing system was simplified, and ties with interstate clients were solidified. Additionally, by digitizing their records, the company became ready to participate in official supply chains and purchase programs.

Thematic Analysis of Case Studies

A number of key lessons have emerged from the case studies, explaining how Digital Transformation improves GST.

1: Knowledge Gaps and Initial Struggles

From both case studies, it is obvious that many micro entrepreneurs did not understand the details of GST compliance in the beginning. Problems in reconciling invoices through ITC at Shilp Kala Handicrafts were caused by the lack of formal accounting support. Just like other business owners, Anandi Pickles found it unclear what HSN codes to use, how the interstate GST should be handled, and what the invoice format should be. Such issues show that it is difficult for MSEs to understand the rules involved in formal tax systems when they have to use them.

2: The Effect of IT Costs on Cash Flow

Both of these organizations suffered actual financial losses due to ITC challenges. The reason Shilp Kala failed to claim ₹1.5 lakhs of eligible ITC in FY 2021-22 was due to problems with reconciliation. Having less money available led to reduced production. On the other hand, Anandi Pickles experienced delayed payments from buyers and had to revise their GST filings due to errors made in their invoicing. The examples illustrate that small GST compliance errors may cause major problems with no liquidity for a business.

3: The Importance of External Aid and Resources

Support from outside sources made a significant impact on both the novels. Hiring an expert chartered accountant helped Shilp Kala to make sure they went through all the compliance processes and that staff were trained on GST with the use of simple accounting tools. In contrast, the business used technology, such as Khatabook GST, and benefited from NGO-led capacity building sessions. They point out how having access to affordable compliance support in their local area can help microentrepreneurs better understand the rules.

4: Digitisation as a Compliance Enabler

The use of digital technology is playing a crucial role in making compliance possible. Shilp Kala used Excel as directed by its experts while Anandi opted for a mobile application that instantly generated and kept track of GST invoices. These examples prove that having easy-to-use digital solutions can apply compliance rules in a way that is very cost-effective for small-scale businesses.

5: Responsible compliance opens the door to financial inclusion.

Improved GST compliance brought extra benefits to the involved enterprises. Proper GST filings made a cooperative bank approve the business for a working capital loan for Shilp Kala. This means that GST records can be used as a substitute for showing good financial patterns, which boosts a company’s credit rating. Anandi’s decision to use proper invoicing earned back the buyers’ trust and made payment delays uncommon. For this reason, following GST requirements can make financial inclusion and growth more possible for businesses.

Government Schemes Supporting Digital Transformation and GST Readiness in Uttar Pradesh's MSME Sector

To aid digital change among MSMEs and support their compliance with GST, the Government of Uttar Pradesh, hand in hand with central schemes, has introduced several initiatives to raise IT skills, finance access, and training. The below-mentioned programs are especially helpful for smaller and medium-sized manufacturers:

Digital Uttar Pradesh (DUP)

- **Objective:** To promote digital literacy and enhance digital infrastructure in the state.
- **Relevance:** This initiative helps micro and small businesses, including manufacturers, become more familiar with digital tools necessary for GST compliance, such as e-invoicing, GST return filing, and record maintenance.
- Website: https://digitallocker.gov.in

Uttar Pradesh Policies for Digital Transformation in the MSME Sector

- **Objective:** So that Uttar Pradesh can help micro, small, and medium enterprises (MSMEs) move towards digitalisation**.**
- **Key Benefits:**
  Providing financial resources to help with digital adoption.
  Aid in changes to software and IT systems that support GST compliance.
  Educational programs and workshops designed to help people increase their knowledge of GST and digital proficiency.
- **Relevance:** The program works toward making MSMEs in the manufacturing sector ready for GST by automating their accounting and tax filing systems.

Udyam Sarathi Mobile App

- **Purpose:** A service that helps users learn about various government schemes, access tools for moving services online, avail GST support, and register for them using the web.
- **Relevance:** The app helps small manufacturers with GST registration, learning about their duties, and getting information on relevant government schemes.

Uttar Pradesh Enterprise Promotion Policy (2022)

- **Objective:** To promote industrial development and digitisation of business processes.
- **Relevance**: Offers incentives for businesses to adopt digital solutions, thereby simplifying processes such as GST registration and compliance for MSMEs in the manufacturing sector.

Atal Innovation Mission (AIM) - Uttar Pradesh.

- **Objective:** Encourage the use of digital tools to innovate more in the MSME community.
- **Relevance:** Helps manufacturing units to use software solutions that allow them to prepare tax returns and invoices automatically.

Conclusion

The findings show that adopting digital technologies has helped manufacturing MSMEs in Uttar Pradesh become more prepared for GST. Analysing Shilp Kala Handicrafts and Anandi Pickles, two micro businesses, reveals that it is often difficult for small companies to fulfill the many rules and regulations, especially if they lack digital tools and accounting help. However, receiving advice from professionals in GST, having user-friendly tools available, and being involved in capacity-building has led to clear improvements in following the rules, keeping the business running, and getting access to formal credit.

Evidence from the theme analysis indicates that early barriers are often a lack of knowledge and invoice discrepancies, while going digital and bringing in external support greatly assists in removing such barriers. Also, when a company follows GST rules, it gets the extra benefit of being included in digital modes and helped to flourish. The research shows that region-specific programs that train people in technology, literacy, and the rules of the industry are now very necessary.

The Uttar Pradesh MSME Digital Transformation Policy and Udyam Sarathi mobile service are two initiatives that are set to support the shift in the market. Still, implementing these programs at a smaller scale is crucial for micro and rural enterprises. Future policy should aim to spread out these ideas across the whole state and encourage government, non-profit groups, and private firms to work together and share resources.

All in all, the study shows that when grassroots digital transformation is available with appropriate tools and support, it can lead to less GST compliance issues and give MSMEs better chances to succeed in the current Indian tax system.

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