

Two Days - National Conference

in collaboration with the Indian Council of Social Science Research

Next-Generation GST Reforms 2.0

(A Way Towards Viksit Bharath 2047)

Date: 13th & 14th March 2026

Organised by
Faculty of Management and Commerce
Ramaiah University of Applied Sciences
Bengaluru

INAUGURATION



Chief Guest

Smt. Kajal Singh, IRS

Chief Commissioner of Central Tax
Bengaluru Zone, Karnataka,
Government of India



Guest of Honour

Prof. B. Sudhakar Reddy

Dean, Faculty of Social Sciences,
Osmania University &
Director, ICSSR- SRC, Hyderabad,
ICSSR, Southern Regional Centre (SRC)



Chief Guest

Dr. Shashi Jain

Associate Professor
Department of Management Studies
IISc, Bangalore

VALEDICTORY

Keynote Speakers



Shree Sarvesh KP

Chief Finance Officer and Founder
ACCFINSYS, Bengaluru



CA Neeraj Agarwal

President
Bangalore Valuer Association &
Founder of Fintrac Advisors

Special Address

Executive GST Commissionerate's
Bengaluru Zone
Govt. of India

Audit GST Commissionerate's
Bengaluru Zone
Govt. of India

About the Conference

The two-day National Conference in collaboration with the Indian Council of Social Science Research, on 'Next-Generation GST Reforms 2.0 (A Way Towards Viksit Bharath 2047)' signifies a crucial advancement in India's fiscal modernization. The reform envisions rationalizing the existing four-tier structure (5%, 12%, 18%, 28%) into two slabs-5% and 18%-to simplify classification, reduce inverted duty issues, and enhance ease of doing business. This simplification will particularly benefit MSMEs and start-ups by easing compliance, improving liquidity through efficient Input Tax Credit (ITC) mechanisms, and facilitating faster refunds. GST 2.0 also aligns with the government's broader goals under Atmanirbhar Bharat and Viksit Bharat 2047 by fostering enterprise formalisation, innovation, and sustainable competitiveness (Department for Promotion of Industry and Internal Trade, 2024).

The Two-day National Conference will feature participation from senior policymakers, industry leaders, and academic experts. Smt. Kajal Singh, Chief Commissioner, Central Tax, Bengaluru Zone, along with officials from the Executive Commissionerates, Central Tax, Govt of India will conduct interactive sessions on GST 2.0 reforms to enrich the deliberations. Representatives from ICSSR, IISc, FICCI, and the BCIC (Bangalore Chamber of Industry & Commerce), along with renowned practitioners in the field of GST, will contribute valuable insights linking policy, practice, and research.

Conference Objectives

1. To foster dialogue among policymakers, academicians, industry leaders, and legal experts on GST 2.0 and its implications for India's economic transformation
2. To evaluate the socio-economic and fiscal impact of GST 2.0 on the national economy and Centre-State relations
3. To examine the effect of GST 2.0 on MSMEs and start-ups, focusing on AI-enabled compliance, competitiveness, and sustainable growth
4. To promote research and publication that contribute to policy insights supporting India's entrepreneurial ecosystem

About ICSSR



The Indian Council of Social Science Research (ICSSR), established in 1969 under the Ministry of Education, is India's premier institution dedicated to promoting and strengthening social science research. It supports researchers through grants, fellowships, capacity-building programmes, and institutional funding. ICSSR plays a vital role in advancing high-quality, policy-relevant research across disciplines such as economics, management, sociology, psychology, and public administration. It also facilitates international collaborations, publishes research, and provides documentation services through NASSDOC. By nurturing young scholars and encouraging evidence-based policymaking, ICSSR significantly contributes to India's academic growth and the nation's socio-economic development.

About Ramaiah University of Applied Sciences



Ramaiah University of Applied Sciences (RUAS) is a top Private University in Bangalore, Karnataka was founded in December 2013, under the Karnataka University Act. The creation of RUAS brought together several well-established educational institutions of the Ramaiah Group, reorienting them to a changing present and an unpredictable future. Over the years, RUAS has created a name for itself as a university that is centered around academia, industry, and society; one that works tirelessly to mould the thinkers of tomorrow. Today, RUAS is proud to offer more than 90+ programs across 13 faculties.

About Faculty of Management and Commerce



The Faculty of Management and Commerce (FMC) offer Management and Commerce programs that are industry-focused learning that is outcome-based. Faculty members at FMC have a blend of experience from industry and academia. The Faculty employs global best practices to ensure that students engage with their subject matter through case studies, simulations, industry visits, immersion programs, seminars and workshops. This comprehensive approach to education leads to the creation of market-ready professionals who can navigate the world of work with ease and confidence.

FMC VISION

To be an institute of excellence imparting Management Education for various Stakeholders to be Co-creators, Leaders and Entrepreneurs for Societal and Global Prosperity

FMC Mission

- To inculcate life-long learning attribute through contemporary Pedagogical Techniques and Assessment
- To cultivate critical thinking capabilities and promote multidisciplinary research for contextual problem solving through a scientific approach
- To instill innovative Business Practices and Entrepreneurial Intentions for Sustainable Growth and Outreach
- To develop Leaders with a holistic mindset sensible to humanity and Society

Sub-Themes for the Conference

The conference invites scholarly papers, empirical studies, and policy discussions under the following sub-themes:

1. Structural Re-engineering of GST

- Examining the two-slab GST reform (5% & 18%) and its impact and implications across sectors
- Structural shifts in consumption and demand patterns across industries driven by GST 2.0 reforms
- Impact of the 40% sin tax on public health, consumption, and fiscal redistribution
- Technological advancements in GST 2.0: AI-driven compliance, real-time invoicing, and faster refunds as catalysts for improving MSME and start-up efficiency
- Role of HSN code mapping in simplifying GST compliance for MSMEs and Start-ups
- Enhancing ITC utilization to unlock liquidity and strengthen the competitiveness of MSMEs, start-ups, and entrepreneurial

2. Socio-Economic Impact: Relief, Equity, and Consumption

- Examining industry-wide contributions to GDP growth in the post-GST 2.0 era
- Impact of rate cuts on inflation, consumer price index, and household savings
- Assessing GST 2.0's impact on affordability and accessibility across industries
- Evaluating Ease of Doing Business for MSMEs and start-ups under GST 2.0
- Assessing GST reforms' impact on house-hold purchasing power, rural consumption, and entrepreneurial growth

3. Fiscal Federalism: Evolving Centre-State Dynamic

- Examining the evolving role of the GST Council in governance, consensus-building, and Centre-State fiscal balance
- Comparing India's GST framework with global best practices in fiscal federalism
- How fiscal autonomy and centralization influence state-level MSMEs and start-up growth
- Assessing GST's impact on state revenues and measures to build a simpler, business-friendly tax system for MSMEs, start-ups, and entrepreneurial

4. GST 2.0 and India's Global Competitiveness

- Impact of GST 2.0 reforms on export competitiveness, zero-rating, and supply chain efficiency
- Future roadmap to a single-rate GST structure: feasibility, equity, and impact on MSMEs, Start-ups and entrepreneurial sustainability
- Attracting Foreign Direct Investment (FDI) through tax rationalization and reduced compliance costs
- Benchmarking India's GST 2.0 framework against global best practices to enhance investor confidence
- The role of GST 2.0 in positioning India as a global start-up and innovation hub

Expected Outcomes of the Conference

1. Suggest actionable policy recommendations aimed at simplifying compliance, and enhancing the ease of doing business for MSMEs, start-ups, and entrepreneurs under the GST 2.0 regime
2. Promote academic and research contributions through the presentation of scholarly papers and the publication of Conference Proceedings and an Edited Book Volume, enriching the body of knowledge on India's next-generation tax reforms
3. Facilitate multi-stakeholder dialogue and consensus-building among policymakers, academicians, industry experts, and legal professionals to develop an inclusive and growth-oriented GST framework
4. Provide legal, fiscal, and regulatory insights to strengthen compliance mechanisms, and dispute resolution, particularly benefiting MSMEs and start-ups
5. Suggest strategic GST reforms, aligning fiscal federalism with entrepreneurial competitiveness and supporting sustainable economic growth through an empowered MSMEs and start-up ecosystem

WHO CAN ATTEND

The event will be addressed to Research Scholars / Academicians from Colleges, Institutions, Universities and Industry Practitioners (Startup Founders / MSME / Corporates) with a zeal for associating with evolving research in GST.

PUBLICATION INFORMATION

All paper abstracts received (after due review) will be accepted for inclusion in the Conference Proceedings with an ISBN. The best selected papers will be published as book chapters in an edited book with an ISBN. Nominated best papers will be recommended for Scopus Publication.

IMPORTANT DATES

LAST DATE FOR FULL PAPER SUBMISSION	:	28th February 2026
EMAIL NOTIFICATION OF ACCEPTANCE	:	03rd March 2026
REGULAR REGISTRATION ENDS	:	08th March 2026
EVENT DATES	:	13th and 14th March 2026

Conference Presentation Mode: **Hybrid**

Outside Karnataka : **Hybrid**

Within Karnataka : **Offline**

Submission Guidelines

Paper Submission Guidelines for Full Paper

All submissions must be written in English and must be made in **Microsoft Word Format (.doc/ docx) written in Times New Roman with font size of 12 and line spacing of 1.5.**

Full Paper / Extended Abstract Submission Guidelines

Full Paper of around 5000 – 7000 words & should conform to the following guidelines:

Paper Title with Name of the Author(s), Affiliation, Full Postal Address, Telephone Numbers and E-mail Address

Abstract: The abstract should give a clear indication of the objectives, scope, methods, results and conclusion of your work. All manuscripts must include a 150-200-word abstract typed on a separate page.

Keywords: (Maximum 4-5 words)

Introduction: The introduction usually contains background and/or motivation for the research.

Objectives: The objectives of the research paper summarize what is to be achieved by the research study.

Theory (if any): A brief description of the theoretical foundations, research framework, etc. relevant to the work presented.

Literature Review: Comparison to related research.

Methods: This section should describe what was done to answer the research question, describe how it was done, justify the research design, and explain how the results were analyzed.

Results: Presentation of the result obtained. If possible, use descriptive figures or tables rather than explain them in text. Do not discuss or interpret the results at this stage.

Discussion: Discuss the results. What conclusions can you draw? Put results in perspective by comparing them to other studies or generally accepted knowledge in the field. Critically evaluate your method and results for the simplifications made.

References: Please include references prepared according to the American Psychological Association (APA) 7.0 Guidelines (refer to www.apastyle.org). List the references in alphabetical order at the end of the paper. All references must be single-spaced. The references should be distinguished by hanging indents discussion, the ability to pass on the message, and the over all impression.

The full paper can include future work, details of proofs or implementation that should seem plausible to reviewers, and ramifications not relevant to the key ideas of the study.

Similarity Index must be 10% or below (excluding references) & **AI should be 0%**

The papers must be submitted through the conference submission link or scan the QR Code as per the guidelines / links given therein.

NO REGISTRATION FEES

Participants should make their own arrangements for their travel and stay

- All Authors must register on or before the prescribed deadline to enable the submission to be included in the conference proceedings
- Registered Candidates will get E-Conference Proceedings, Conference Kit & Presentation Certificate

Paper Submission Link

For Submitting the full paper
Scan or Click Below



<https://forms.gle/Z387J2GBLu6n1XA6A>

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Secretariat of Next-Generation GST Reforms 2.0

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