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A Study on GST Registration Process and Payment of Tax in Kal Radio at Sun Group, Chennai

Mr. V. Vijaykumar, Ms. A. Padmavathi

Assistant Professor, Department of Management Studies, Jaya Engineering College, Thirunindravur, Chennai,
Tamil Nadu, India

II MBA, Jaya Engineering College, Thirunindravur, Chennai, Tamil Nadu, India

ABSTRACT: The Goods and Services Tax registration process and tax payment mechanisms represent crucial aspects of India's indirect tax reform. This study examines the GST registration process and payment procedures at Kal Radio Limited, analyzing the effectiveness and efficiency of existing systems and taxpayer awareness levels. GST, implemented as India's biggest indirect tax reform in 25 years, aims to create a common market and reduce tax cascading effects. The study focuses on understanding registration challenges faced by businesses, particularly small and medium enterprises, including complex procedural requirements, system downtimes, and documentation clarity issues. Through comprehensive analysis of 120 respondents, this research evaluates compliance behavior, payment processes, and identifies areas for improvement in the GST framework. The findings reveal mixed satisfaction levels with registration and payment processes, with 50% of respondents aged 25-40 years primarily using online payment methods. The study contributes to better understanding of GST implementation challenges and provides recommendations for streamlining processes to enhance compliance and reduce administrative burden on businesses.

KEYWORDS: GST registration, Tax payment, Compliance behavior, Digital taxation, GSTN portal, Tax administration, Small and medium enterprises, Input tax credit, Return filing, Business compliance.

I. INTRODUCTION

GST registration is the initial and mandatory step for businesses whose turnover exceeds the prescribed threshold. It ensures that the tax payer is recognized under the GST law and is authorized to collect tax on behalf of the government. The registration process, although facilitated online through the GST portal, involves details documentation and adherence to compliance norms, which may pose challenges for new or small businesses.

Equally important is the process of tax payment under GST, which includes understanding the types of taxes (CGST, SGST, IGST) the timing and methods of payment, and the filing of returns. Ensuring timely and accurate tax payments is crucial to avoid penalties and maintain good standing with tax authorities. GST registration and tax payment it also analyzes the effectiveness and efficiency of the existing systems, and the level of awareness among the tax payers. The Goods and Services Tax (GST) the biggest reform in India's Indirect tax structure since the economy began to be opened up 25 years ago, at last looks set to become reality.

The GST will be a game changing reform for the Indian economy developing a common India market and reducing the cascading effect of tax on the cost of goods and services. It will impact the Tax structure, Tax incidence, Tax computation, Tax payment, compliance, credit utilization and reporting leading to a complete overhaul of the current indirect tax system. GST for a period which may extend to five years, based on the recommendation of the GST council here, every tax payer will be issued a 15 – digit common identification number which will be called as Goods & Services Tax Identification Number as an PAN Number.

Under this system, every supplier of goods or services must be registered under GST once they cross the prescribed **aggregate turnover limit**. The registration not only allows businesses to legally operate under GST but also enables them to **collect tax from customers** and **avail input tax credit** on purchases. This makes **GST registration** a crucial step for every eligible business or professional. The implementation of the Goods and Services Tax (GST) in India aimed to simplify the indirect tax structure, enhance compliance, and improve revenue collection. However, several challenges persist in the GST registration process and the payment of taxes. Businesses, especially small and medium enterprises

(SMEs), often face difficulties due to complex procedural requirements, frequent system downtimes on the GST portal, and lack of clarity in documentation. Delays in registration approval and the requirement for frequent follow-ups with authorities further complicate the on boarding process for new businesses. Moreover, taxpayers encounter issues related to the calculation and timely payment of GST dues. Errors in GSTR filings, reconciliation mismatches, and limited awareness about input tax credit (ITC) rules often lead to penalties and interest liabilities. These issues not only affect business operations but also hinder the overall goal of a seamless and transparent tax administration system. Therefore, there is a pressing need to identify and address these inefficiencies in order to streamline the GST registration and tax payment processes, thereby enhancing compliance and reducing the compliance burden on businesses. The intention behind GST was to simplify the indirect tax system by subsuming various state and central taxes. compliance.

II. OBJECTIVES OF THE STUDY

1.To Understand the GST Registration Process:

- Analyze the steps and requirements for GST registration.
- Identify challenges faced by businesses (especially SMEs) during registration.
- Evaluate the effectiveness and user-friendliness of the GST portal.

2.To Assess Compliance with GST Registration:

- Examine the level of awareness among businesses regarding mandatory registration thresholds.
- Determine how many eligible businesses are complying with registration rules.

3.To Study the Tax Payment Procedures Under GST:

- Analyze the process of tax calculation, filing returns, and making payments.
- Identify common errors and issues faced during tax payment.

4.To Evaluate the Impact of GST Registration and Payment on Businesses:

- Assess how the registration and tax payment process affects business operations and cash flow.
- Study the administrative burden on small and medium enterprises (SMEs).

5.To Identify Areas for Improvement:

- Suggest simplifications in the registration or payment process.
- Recommend policy changes or technical improvements for better compliance and ease of doing business.

III. SCOPE OF THE STUDY

This study aims to explore and analyze the various dimensions of the Goods and Services Tax (GST) registration process and the mechanisms for the payment of tax under the Indian taxation system. The scope encompasses both theoretical and practical aspects to provide a holistic understanding of the subject. The following points outline the depth and boundaries of the study:

1.Understanding the GST Framework

- The study begins with a conceptual overview of GST as a comprehensive indirect tax system replacing multiple taxes like VAT, excise, and service tax.
- It covers the evolution of GST in India, its constitutional framework, and its relevance to the Indian economy.

2.Eligibility and Types of GST Registration

- Identification of persons and entities required to register under GST, including thresholds for turnover, inter-state supply, e-commerce operators, and voluntary registration.
- Exploration of different types of registrations such as regular taxpayer, composition.

3. Detailed Registration Process

- Step-by-step analysis of the online registration process via the GST portal.
- Verification procedures including Aadhaar authentication and PAN verification.
- Documentation required for different business types (proprietorship, partnership, company, etc.).
- Timelines, validation, and approval process by GST authorities.

IV. REVIEW OF LITERATURE

Agarwal (2018) highlighted the importance of GST registration as a compliance mechanism for businesses with turnover exceeding threshold limits. The process involves online application via the GSTN (Goods and Services Tax Network) portal, submission of documents, and verification by tax authorities.

Kumar (2018) provides an overview of the GST registration process, emphasizing the importance of mandatory registration for businesses exceeding the threshold limit. He notes that the online registration through the GST portal has increased transparency but also presents digital literacy challenges, particularly in rural and semi-urban areas.

CBIC Guidelines have emphasized mandatory registration for specific categories such as inter-state suppliers, e-commerce operators, and those under the reverse charge mechanism.

Patel and Desai (2020) observed that procedural complexity, document upload errors, and slow portal performance were significant challenges in the initial years.

Joshi and Narayan (2021) discussed the difficulties businesses face in matching GSTR-1 and GSTR-3B returns, which affects input tax credit claims and increases working capital pressure. They argued that real-time invoice matching systems, though beneficial in the long term, currently pose operational bottlenecks.

Reddy (2020) emphasized that the multi-layered payment process (CGST, SGST, and IGST) can be confusing, particularly for new businesses. His findings suggest a need for greater clarity and simplification in rules to reduce unintentional errors and penalties.

Mehta (2019) elaborated on the payment process involving self-assessment and online payment through challans. The tax is divided into CGST, SGST, and IGST based on the nature of the transaction.

RBI and GSTN Reports point out that digital payment integration (via NEFT, RTGS, UPI) has improved tax compliance but requires further simplification.

Sharma et al. (2022) conducted a survey of SMEs and found that the **compliance burden, especially for monthly filers, was high**, leading to dependence on third-party tax consultants.

NITI Aayog (2023) stated that the combination of GSTN portal integration with banks, UPI, and real-time tracking of tax payments has led to better revenue collection and reduced human intervention.

CBIC Annual Reports (2017–2023) show a gradual increase in GST registrations and tax collections, indicating growing acceptance. However, they also acknowledge issues in return filing compliance and advocate for capacity-building programs.

V. RESEARCH METHODOLOGY

Research methodology is the specific procedures or techniques used to identify, select, process, and analysis information about a topic. In a research paper, the methodology section allows the reader to critically evaluate a study's overall validity and reliability. The process used to collect information and data for the purpose of making business decisions. The methodology may include publication research, interviews, surveys and other research techniques, and could include both present and historical information.

This study will adopt a **descriptive research design**. Descriptive research aims to describe the characteristics of a phenomenon or a population. In this case, the study will describe how the GST registration process works, the challenges faced by taxpayers, and the pattern of tax payment under GST.

- To understand the step-by-step process of GST registration in India.
- To analyze the time, cost, and complexity involved in GST registration.
- To evaluate the compliance behavior of taxpayers in terms of timely payment of GST.
- To identify common challenges and gaps in the GST tax payment system.

The method of convenient sampling that is, selecting the accessible population from the workers, from whom information can be obtained. The rationale for using convenience sampling method was fast and expedient, inexpensive. I understand the problem and I know who I should be posing the problem, questions to find a solution. The duration of study is from march 2025 to June 2025 which is a 3 months of study

VI. DATA ANALYSIS AND INTREPRETATION

THE AGE GROUP

PARTICULARS	NO.OF RESPONDENTS	NO.OF PERCENTAGE
UNDER 25	38	35.8
25-40	53	50
41-60	15	14.2
TOTAL	106	100

INTERPRETATION

From the above table interpreted that the number of respondents 35.8% refers to the under 25. then the number of respondents 50% refer to the 25 to 40.the number of respondents 14.2% refers to the 41-60.

TYPE OF BUSINESS

PARTICULARS	NO.OF RESPONDENTS	NO.OF PERCENTAGE
PROPRIETORSHIP	39	36.8
PARTNERSHIP	37	34.9
PRIVATE LIMITED COMPANY	29	27.4
PUBLIC LIMITED COMPANY	1	0.9
TOTAL	106	100

INTERPRETATION

From the above table interpreted that the number of respondents 36.8% refers to the proprietorship 39. Then the number of respondents 34.9% refers to the partnership 37. And the number of respondents 27.4% refers to the private limited company 29. The number of respondents 0.9% refers to the public limited company 1.

THE GST REGISTRATION TYPE

PARTICULARS	NO.OF RESPONDENTS	NO.OF PERCENTAGE
REGULAR	38	35.9
COMPOSITION SCHEME	31	29.2
CASUAL TAXPAYER	31	29.2
OTHER	6	5.7
TOTAL	106	100

INTERPRETATION

From the above table interpreted that the number of respondents 35.9% refers to the regular 38. Then the number of respondents 29.2% refers to the composition scheme 31. The number of respondents 29.2% refers to the casual taxpayer 31. The number of respondents 5.7% refers to the other 6.

THE REGISTER FOR GST

PARTICULARS	NO.OF RESPONDENTS	NO. OF PERCENTAGE
SELF	47	44.3
THROUGH CA/TAX PRACTITIONER	37	34.9
GST FACILITATION CENTER	22	20.8
TOTAL	106	100

INTERPRETATION

From the above table interpreted that the number of respondents 44.3% refers to the self 47. Then the number of respondents 34.9% refers to the through CA/tax practitioner 37. The number of respondents 20.8% refers to the GST facilitation center 22.

SATISFACTION WITH THE GST REGISTRATION PROCESS

PARTICULARS	NO.OF RESPONDENTS	NO.OF PERCENTAGE
VERY SATISFIED	27	25.5
SATISFIED	41	38.7
NEUTRAL	32	30.2
DISSATISFIED	6	5.6
TOTAL	106	100

INTERPRETATION

From the above table interpreted that the number of respondents 25.5% refers to the very satisfied 27. Then the number of respondents 38.7% refers to the satisfied 41. The number of respondents 30.2% refers to the neutral 32. The number of respondents 5.6% refers to the dissatisfied 6.

THE HOW LONG IT TAKE TO COMPLETE YOUR GST REGISTRATION

PARTICULARS	NO.OF RESPONDENTS	NO.OF PERCENTAGE
1 -3 DAYS	49	46.2
4 -7 DAYS	43	40.6
MORE THAN 7 DAYS	14	13.2
TOTAL	106	100

INTERPRETATION

From the above table interpreted that the number of respondents 46.2% refers to the 1-3 days 49. Then the number of respondents 40.6% refers to the 4-7 days 43. The number of respondents 13.2% refers to the more than 7 days 14.

TYPE OF BUSINESS GST REGISTRATION AND TAX PAYMENT BEHAVIOUR LEVEL

PARTICULARS	SATISFIED	DISSATISFIED	NEUTRAL	TOTAL
PROPRIETORSHIP	13	10	16	39
PARTNERSHIP	12	12	13	37
PRIVATE LIMITED COMPANY	14	15	1	30
TOTAL	39	37	30	106

Level of significance $\alpha=0.05$

$$X^2 = \frac{\sum (O - E)^2}{E}$$

ROW TOTAL * COLUMN TOTAL EXPECTED FREQUENCY =

-

GRAND TOTAL

Degree of freedom = (R-1) (C-1)

EXPECTED VALUE CALCULATION

PARTICULARS	SATISFIED	DISSATISFIED	NEUTRAL
PROPRIETORSHIP	14.3	13.6	11
PARTNERSHIP	13.6	12.9	10.5
PRIVATE LIMITED COMPANY	11	10.5	8.5

Calculation $(o-e)^2/e$

PARTICULARS	SATISFIED	DISSATISFIED	NEUTRAL	TOTAL
PROPRIETORSHIP	0.1	1.00	2.3	13.4
PARTNERSHIP	0.2	0.1	0.6	0.9
PRIVATE LIMITED COMPANY	0.8	1.9	7.2	9.9
TOTAL				24.2

Degree of freedom (R-1) (C-1) Degree of freedom = 4

5% level of significance with degree of freedom $X^2 0.05$ = The calculated value of X^2 < tabulated value of X^2

- H0 IS REJECTED
- H1 IS ACCEPTED INTERPRETATION

From the table, it shows that there is a significant relationship between registration process and payment behavior level.

CORRELATION ANALYSIS

The correlation analysis is a statistical tool used to measure the degree to which two variables are linearly related to each other. The correlation is between two variables numerically describes which is larger and smaller than average value of one variable are related to longer or smaller than average values of the other variables. It is measuring the strength and direction of the linear relationship between two variables.

HYPOTHESIS:

H0- (NULL HYPOTHESIS): There is no significant relationship between gender with regard to tax payment process through the GST portal.

H1- (ALTERNATIVE HYPOTHESIS): There is a significant relationship between gender with regard to tax payment process through the GST portal.

TABLE SHOWING GENDER AND TAX PAYMENT THROUGH GST PORTAL

PARTICULARS	MALE	FEMALE	TOTAL
VERY CONVENIENT	10	12	22
CONVENIENT	15	11	26
NEUTRAL	14	14	28
INCONVENIENT	16	14	30
TOTAL	55	51	106

Co efficient	0.62255
N	4
T Statistics	1.10
P value	0.83
df	2

INTERPRETATION

Since the p value 0.83 is greater than 0.5, H0 is accepted and H1 is rejected. There is no significant correlation between gender and tax payment through GST portal.

VII. FINDINGS OF THE STUDY

- From the above table interpreted that the number of respondents 35.8% refers to the under 25. then the number of respondents 50% refer to the 25 to 40. the number of respondents 14.2% refers to the 41-60.
- From the above table interpreted that the number of respondents 36.8% refers to the proprietorship 39. Then the number of respondents 34.9% refers to the partnership 37. The number of respondents 27.4% refers to the private limited company 29. The number of respondents 0.9% refers to the public limited company 1.
- From the above table interpreted that the number of respondents 35.9% refers to the regular 38. Then the number of respondents 29.2% refers to the composition scheme
- 31. The number of respondents 29.2% refers to the casual taxpayer 31. The number of respondents 5.7% refers to the other 6.
- From the above table interpreted that the number of respondents 25.5% refers to the very satisfied 27. Then the number of respondents 38.7% refers to the satisfied 41. The number of respondents 30.2% refers to the neutral 32. The number of respondents 5.6% refers to the dissatisfied 6.
- From the above table interpreted that the number of respondents 47.2% refers to the easy to understand 50. Then the number of respondents 37.7% refers to the somewhat confusing 40. The number of respondents 15.1% refers to the very confusing 16.
- From the above table interpreted that the number of respondents 46.2% refers to the 1- 3 days 49. Then the number of respondents 40.6% refers to the 4-7 days 43. The number of respondents 13.2% refers to the more than 7 days 14.
- From the above table interpreted that the number of respondents 47.2% refers to the yes
- 50. Then the number of respondents 52.8% refers to the no 56.
- From the above table interpreted that the number of respondents 40.6% refers to the yes
- 43. Then the number of respondents 39.6% refers to the no 42. The number of respondents 19.8% refers to the did not contact helpdesk 21

VIII. SUGGESTIONS

- Annual turnover over ₹20 lakhs (₹10 lakhs in special-category states)
- Makes **inter-state taxable supplies**, regardless of turnover
- Acts as a **casual/non-resident taxable person, e-commerce operator**, or under **reverse charge mechanism**
- **2-6 working days** if everything is in order and Aadhaar is linked.
- Real-world reports:

Adult posts note ~30 days overall (10 days for queries + 20 days' response) Some experience long waits or even bureaucratic delays of over 18 days after responding to notice

- **Charge GST** (CGST + SGST for intra-state; IGST for inter-state) on taxable supplies.
- **File regular returns:**

GSTR-1 (outward supplies): monthly or quarterly

GSTR-3B (summary): monthly

If turnover ≤ ₹5 crore: may opt for **QRMP scheme** (Quarterly return, but with monthly tax payment).

- **Pay tax** via the online dashboard on GST portal before the return due date.
- **Reconcile input tax credit** from purchases to reduce payable tax.
- Late filing/payment leads to penalties and interest.
- **Not registering or late registration:** 10% of tax amount due (min ₹10 000); up to 100% if deliberate evasion
- **Non-filing of returns for 6 months:** registration may be **canceled/deregistered**

IX. CONCLUSION

- **Mandatory vs. Voluntary Registration:** Businesses exceeding the prescribed turnover limit (₹40 lakhs for goods, ₹20 lakhs for services, with variations by state) are mandatorily required to register under GST. Voluntary registration is also allowed and beneficial for input tax credit (ITC) claims and expanding market credibility.
- **Online and Paperless:** The registration process is fully online through the GST portal, simplifying access for businesses across India.

• **Steps in Registration:**

- Visit the GST portal and fill Part A of the application (basic details like PAN, e mail, and phone).
- Receive OTP verification.
- Fill Part B with detailed business and bank information, upload documents (PAN, Aadhaar, address proof, etc.).
- Application is verified by authorities, and if approved, a **GSTIN** (GST Identification Number) and **GST registration certificate** is issued.

Compliance After Registration:

- Display of GSTIN at business premises.
- Issue of GST-compliant invoices.
- Timely filing of returns (monthly, quarterly, and annually).

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