मनुष्यवती भूमिरर्थः

Arun Jaitley National Institute of Financial Management
Sector 48, Faridabad – 121001, Haryana

Indian Council of Social Science Research



IN COLLABORATION WITH

Indian Council of Social Science Research (ICSSR)

ORGANIZES A TWO-DAY NATIONAL SEMINAR ON

Next-Generation GST Reforms: Revenue Implications and Policy Shifts

18–19 NOVEMBER 2026

Offline Mode | No Registration Fee | Central Delhi / AJNIFM Campus, Faridabad

(Venue to be confirmed)

CALL FOR PAPERS · Abstracts due 1 November 2026 · consultancies@nifm.ac.in

THE HOST INSTITUTE

About AJNIFM

Arun Jaitley National Institute of Financial Management (AJNIFM) is a premier national institute established under the aegis of the Ministry of Finance, Government of India, located at Sector 48, Faridabad, Haryana. The institute is dedicated to training and capacity building of civil servants and public finance professionals across India.

AJNIFM offers advanced programmes in public financial management, fiscal policy, government accounting, taxation, and economic governance. It serves as a centre of excellence for research, training, and policy advisory in the domain of public finance and financial management.

Through its distinguished faculty, robust research culture, and strong linkages with government and academia, AJNIFM continues to play a pivotal role in strengthening the financial management ecosystem of India, contributing to the nation's vision of transparent, efficient, and accountable governance.

WHY THIS SEMINAR

About the Conference

> *"One Nation, One Tax" – and now, the road to Viksit Bharat 2047.*

The implementation of the **Goods and Services Tax (GST)** marked one of the most significant fiscal reforms in India's economic history. Introduced with the vision of *"One Nation, One Tax,"* GST unified the country's fragmented indirect tax system and created a common national market. Over time, the GST framework has evolved through policy refinements, technological innovations, and administrative improvements aimed at enhancing transparency, compliance, and revenue efficiency.

As India moves toward the vision of **Viksit Bharat 2047**, the focus is shifting toward **Next-Generation GST Reforms** that strengthen revenue buoyancy while simplifying tax structures and improving compliance mechanisms. These reforms involve critical policy discussions around **rate rationalisation, technological governance, fiscal sustainability, and socio-economic impact**. The landmark GST 2.0 reforms announced by the Prime Minister on 22 September 2025 mark a significant step toward advancing the vision of Viksit Bharat.

Sponsored by the **Indian Council of Social Science Research (ICSSR)**, this **National Seminar** aims to bring together **academics, policymakers, practitioners, and researchers** to deliberate on emerging challenges and opportunities within the GST ecosystem. The seminar seeks to generate **policy-relevant research insights** that can contribute to strengthening India's indirect tax framework and promoting sustainable economic growth.

WHO SHOULD ATTEND

Potential Participants

The Seminar invites participation from academicians, researchers, research scholars, students, industry experts, tax professionals, chartered accountants, and practitioners in taxation, public policy, finance, and governance. Faculty members and representatives from universities, research institutions, and professional bodies are also encouraged to actively engage in the deliberations. **Early-career researchers and PhD scholars are especially welcome.**

WHAT WE AIM TO ACHIEVE

Objectives

1. To examine the evolving landscape of Next-Generation GST Reforms and their revenue implications.
2. To analyze the role of GST 2.0 policy shifts in advancing fiscal sustainability and economic growth.
3. To promote research-oriented discussions on taxation policy, digital governance, and compliance reforms.
4. To explore policy pathways aligned with the vision of Viksit Bharat 2047.
5. To generate actionable policy insights for strengthening India's indirect tax framework.

JOIN THE DELIBERATION

Call for Research Papers

The Seminar welcomes original scholarly contributions that advance rigorous inquiry into taxation, governance, and public finance. Papers offering policy-relevant insights, empirical evidence, interdisciplinary perspectives, and transformative reform frameworks aimed at inclusive and sustainable development will receive special consideration.

All submitted abstracts/full papers shall be reviewed on the basis of originality, relevance to the seminar theme, research methodology, and quality of analysis. Each paper shall be reviewed by the Peer Review Committee constituted. Final accepted papers, multi-volume proceedings, policy briefs and recommendations, working papers, media notes and key takeaways from the seminar will be published by ICSSR.

HOW TO SUBMIT

Submission Guidelines

- Abstract of approximately **400 words** and Full Paper submissions must be in MS Word format.
- Manuscripts should follow the latest APA style guidelines.
- Length: **5,000–6,000 words** (including references), with a 250–300 word abstract.
- All submissions must be original and unpublished.
- Email submissions to: **consultancies@nifm.ac.in**

MARK YOUR CALENDAR

Important Dates

1 Nov 2026	3 Nov 2026	12 Nov 2026	18–19 Nov 2026
Abstract Submission Deadline	Notification of Acceptance	Full Paper Submission Deadline	Conference Dates

INDICATIVE AREAS OF INQUIRY

Themes

Indicative themes are listed below; participants may explore related topics beyond those listed.

THEME 1

GST 2.0: Structural Reforms and Revenue Implications

- Rate rationalization and its impact on revenue buoyancy
- Merging of tax slabs: feasibility and fiscal consequences
- Inclusion of petroleum, electricity, and real estate under GST
- Compensation cess: phase-out and fiscal federalism implications
- GST 2.0 and long-term revenue stability

THEME 2

Revenue Productivity and Tax Buoyancy under GST

- Trends in GST collections: pre- and post-reform analysis
- Tax buoyancy and elasticity in the GST regime
- Sector-wise contribution to GST revenue
- Role of compliance measures in enhancing revenue productivity
- GST revenue forecasting models and accuracy

THEME 3

Fiscal Federalism and Centre-State Revenue Relations

- Revenue sharing mechanisms and evolving GST Council dynamics
- Compensation disputes and cooperative federalism
- State-level fiscal stress and GST dependency

THEME 4

Compliance, Technology, and Revenue Efficiency

- Impact of e-invoicing, e-way bills, and AI-based compliance systems
- Role of data analytics in detecting tax evasion
- Reducing compliance costs for MSMEs

THEME 5

GST and Macroeconomic Stability

- GST's role in inflation management
- Link between GST reforms and economic growth
- Consumption patterns and indirect taxation
- GST and investment climate

THEME 6

International Perspectives and Comparative GST/VAT Models

- Lessons from VAT/GST systems in OECD and developing countries
- Cross-country comparison of tax compliance frameworks
- Adapting global GST innovations to India

THEME 7

Sectoral Impact of GST 2.0 Reforms

- Manufacturing vs. services: differential tax burden
- GST impact on logistics, e-commerce, and digital economy
- Real estate and construction sector under GST
- Healthcare and education taxation concerns

QUALITY AND INTEGRITY

Review Process & Publication Ethics

All submitted full papers will undergo a rigorous **double-blind peer review** process conducted by the Peer Review Committee. Authors must adhere to the latest APA guidelines. The seminar upholds strict standards of research integrity, ethical publication practices, and anti-plagiarism norms. Only original, unpublished manuscripts that have not been previously submitted elsewhere will be considered. Accepted papers will be presented during the seminar. Selected papers will be recommended for inclusion in ICSSR seminar proceedings in accordance with ICSSR guidelines. Key findings and policy recommendations emerging from the seminar will be shared with relevant policy and academic stakeholders.

CONFERENCE FEE	MODE	VENUE
No Registration Fee	Offline	Central Delhi / AJNIFM Campus, Faridabad *(Venue to be confirmed)*

THE PEOPLE BEHIND THE SEMINAR

Conference Committee

CHIEF PATRON
Shri. Parveen Kumar
Director, AJNIFM

PATRON
Dr. Brajesh Kumar
Professor and CAO, AJNIFM

CONVENOR
Dr. Birendra Kumar Pandey
Subject Matter Expert, AJNIFM

CO-CONVENOR
Dr. Jaya Bhalla
Associate Professor, AJNIFM

ACADEMIC / TECHNICAL COMMITTEE

Dr. Sanjeev Mishra
Professor of Practice, AJNIFM

Prof. Kaushal Kishore
Professor of Practice, AJNIFM

Shri R K Mahajan
Ex-member, CBEC

Shri Upendra Gupta
Retd. Chief Commissioner, CGST

Dr. Shahid Ashraf
Retd. Professor, JMI

Dr. Bathula Srinivas
Professor, JNU

Dr. Namita Rajput
Professor, Sri Aurobindo College

Ms Sonia Lohia
Assistant Professor, Sri Aurobindo College

For Queries

Write to us to discuss themes, submissions or participation.

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