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Two-Slab GST Structure: A Theoretical Examination of Efficiency, Equity and Simplicity

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Abstract: The introduction of a two-slab Goods and Services Tax (GST) structure in India, recently approved by the GST Council, represents a significant shift in the country's indirect taxation system. While its implementation is scheduled in the near future, the reform has already attracted wide academic and policy interest due to its potential to balance efficiency, equity, and simplicity in taxation. This study provides a theoretical examination of the proposed GST 2.0 framework, with a particular focus on its implications for the common man and the business community. Drawing on principles of tax efficiency, the study explores how rationalizing the tax structure into two rates can reduce compliance costs, streamline processes, and minimize cascading effects. From the perspective of equity, the paper highlights how reduced rates on essential goods and services are expected to benefit lower- and middle- income households, thereby enhancing consumer welfare. At the same time, by retaining a higher rate for luxury and sin goods, the system aligns with the principle of vertical equity in taxation. The paper also examines the simplicity dimension, considering whether fewer tax slabs can reduce ambiguity, litigation, and administrative burden for both taxpayers and tax authorities. Using a conceptual and literature-based approach, this study situates India's reform in the broader context of international GST/VAT practices, drawing lessons from countries that have adopted streamlined structures. The paper concludes by emphasizing the potential of GST 2.0 to emerge as a balanced tax reform that promotes inclusivity, supports businesses, and enhances the credibility of India's tax system.(GST 2.0, Tax Efficiency, Equity in Taxation, Indirect Tax Reform, Simplicity in Tax Structure)

I. INTRODUCTION

Taxation allows governments to raise money, steer economic activity and balance fairness against collection costs. In developing countries such as India, officials must meet budget needs while also supporting wider development aims. The Goods but also Services Tax, launched on 1 July 2017, replaced a tangle of separate central and state levies with one indirect tax. The new system cut tax-on-tax, lowered paperwork along with sped up revenue flows. Eight years later, the 56th GST Council meeting, led by Finance Minister Nirmala Sitharaman, endorsed "Next-Gen" changes. Prime Minister Narendra Modi had said in his Independence Day speech that the package would lighten the load on households and would act as a "Diwali gift." The Council agreed to shrink the rate ladder to two rungs - 5 % and 18 % - to drop or cut duty on soaps, toothpaste, chapati, life saving drugs, two wheelers, small cars, televisions, air conditioners, cement, tractors in addition to drip equipment. Pan masala next to fizzy drinks stay at 40 %. The new rates start on 22 September 2025, except for cigarettes chewing tobacco, beedi, which keep the present GST and compensation cess until past loans tied to that cess are cleared. India kept six main rate bands – 0 %, 5 %, 12 %, 18 %, 28 % along with cesses - since 2017. Officials argued that multiple slabs protected revenue and reflected different living standards. Trade and audit data now show that the same slabs create classification fights, higher compliance cost and distorted choices. Analysts therefore call for a move to just two rates. A two rate model rests on three textbook tests - efficiency, equity in addition to simplicity. Efficiency demands that tax should not twist production or purchase decisions. Equity asks whether the burden falls in line with ability to pay. Simplicity measures the time, staff next to cash that taxpayers and administrators spend on the law. Any shift to a leaner rate list must pass each test before it is adopted. Tax designers have balanced competing goals. A single GST rate keeps paperwork light and the rulebook short yet it taxes rice and watches at the same percentage - poorer households feel a heavier pinch. A multi rate list separates wheat from jewellery, but every extra slot spawns new forms, court cases along with lobbyists. A two rate schedule keeps the separation small - one low figure for necessities, one higher figure for the rest. The shift toward two bands mirrors overseas practice. Singapore but also New Zealand run one rate - Canada and Australia run two leaving food plus medical supplies at the lower rung. India began with five tiers because states, farmers in addition to industry each demanded shelter yet every official report since 2017 repeats the same instruction - reduce the tiers. Efficiency rises when the menu shrinks. Under many slabs, firms spend time re labelling soap as “medicated” or “beauty” to fit a lower bracket. Two rates end the guessing game, free up managerial hours and let the tax collector audit fewer categories. Both sides save money. Equity still matters. The top fifth of Indians earns eight times the bottom fifth and their baskets of goods look nothing alike. A 5 % levy on rice but also a 12 % levy on air conditioners keep calories within reach while leaving luxuries untouched. States also rely on the same revenue - the higher rate must yield enough to replace today's multiple levies without leaving Kerala or Bihar short. Simplicity has dominated every traders’ meeting since 2017. One return, one rate list next to one portal lower the temptation to stall payments or bribe inspectors. A two rate book fits on two pages - a five rate book needs a loose leaf folder and a lawyer on speed dial. The structure also tests India's federal rules. The Centre and the thirty one states share the GST Council chamber - each vote alters every treasury. A cut for shampoo pleases consumers in Maharashtra but shrinks the monthly cheque sent to Punjab. Consensus is slow as well as no state signs away money without a replacement plan.The effects travel past the tax office. Investors scan the paying taxes indicator before they open a factory – the World Bank ranks India lower whenever the rate column overflows. A cleaner schedule lifts the rank, widens the formal sector and widens the pool of returns. Yet if the lower band is set too low, the Centre may miss its deficit target and curb health outlays. The pandemic added a new criterion - resilience. Lockdowns froze sales for two quarters - the system that relied on nineteen separate cesses wobbled. Two fixed rates, revised rarely, give firms plus treasuries a steady line in the spreadsheet and keep public trust intact.

II. BACKGROUND OF THE STUDY

The Goods amd Services Tax (GST) is India's largest indirect tax change - it replaced many separate central and state levies with one tax plus took effect on 1 July 2017. The goals were simpler administration, an end to tax-on-tax along with better business compliance (Kumar & Sharma, 2018). The new law also aimed to give both traders and officials a clearer, steadier set of rules (Rao, 2019). The design now holds six main rates - 0 %, 5 %, 12 %, 18 %, 25 % and 28 % - cesses but also exemptions. Scholars and trade bodies say the slabs add paperwork, raise compliance costs as well as cause uneven sector level rules (Patel & Mehta, 2021; Gupta, 2020). Users still puzzle over which rate fits which product. Writers on indirect taxes list three tests for any levy - it should distort little, place heavier loads on people who have more and stay easy to grasp plus run (Bird & Gendron, 2007; Slemrod & Bakija, 2008). Efficiency means the tax keeps buyers and sellers from shifting their plans. Equity means those with larger means hand over larger shares of revenue. Simplicity keeps both payer but also collector clear on what is due and when. The present GST breaks each test - the rate menu widens forms, lengthens rulings as well as leaves room for doubt (Jain, 2020). More studies now call for a flat, shorter list of GST rates so that taxpayers spend less time and money on rules. Writers note that fewer slabs trim paperwork, lift clarity along with steady collections (Singh & Verma, 2021; Raju, 2022). Models show two rates - one low for necessities and one higher for comforts - meet the goals of speed, fairness in addition to ease. The split ends arguments over which slot a product belongs to, shrinks stacked tax-on-tax plus lightens the load for firms and shoppers. The two rate plan also carries equity weight. Medicine next to school fees keep the low rate - cars and jewellery take the high rate. Poor homes then pay a smaller share of their budget in tax, while rich homes pay more (Mishra, 2023). A clean table of rates leaves less room to hide sales but also makes dues plain - more people file returns on time (Raju, 2022). Those changes tighten both the speed and the balance of the GST.

So far, India lacks solid data on what the switch to two rates would do. Papers speak of GST in general or look at one industry's filing troubles (Patel & Mehta, 2021; Gupta, 2020). No study maps how the twin rate plan alters speed, fairness, ease across sectors and income groups. The shortfall points to the need for a grounded study that knits economic, administrative along with social views of the tax.Given the growing interest in GST reform and the ongoing debates among policymakers, understanding the potential impact of a simplified two-slab GST structure is both timely and necessary. A theoretical investigation into this framework can provide insights into optimizing India's GST system, improving compliance, and ensuring a fairer distribution of tax burdens. By evaluating the implications for efficiency, equity, and simplicity, such research can contribute to evidence-based policymaking and inform the future evolution of the GST regime in India.

III. RESEARCH METHODOLOGY

3.1 Research Objectives

- To study the simplicity of the proposed two-slab GST system, considering administrative feasibility, ease of compliance, and clarity in tax implementation.
- To compare the theoretical advantages and disadvantages of the two-slab GST system with the existing multi-slab GST structure, drawing insights from domestic and international experiences.
- To provide policy recommendations based on theoretical analysis that could guide future reforms in India's GST framework toward a simpler, more efficient, and equitable tax system.

3.2 Research Design

The study follows a theoretical design to test how a two slab GST would affect efficiency, equity along with simplicity - it does not gather fresh data - instead, it describes and analyses the reform proposal. The authors search published papers, theoretical models in addition to policy notes on GST and other indirect taxes; they arrange the findings to map the likely gains plus the likely problems of limiting the rate schedule to two slabs.

3.3 Research Approach

The study uses a qualitative method - it draws on secondary sources - journal articles, government reports working papers, policy briefs along with tax studies. The authors build a conceptual map that links GST slab simplification to three benchmarks - efficiency, equity in addition to simplicity; they also compare India's multi slab GST with similar systems abroad to identify practical lessons and practices that work.

3.4 Data Sources

Secondary sources form the backbone of this research. The following are the primary sources of information:

Academic literature: Research articles, journals, and books on taxation theory, GST reforms, efficiency, equity, and simplicity.

Government and institutional reports: Reports by the Ministry of Finance, GST Council, and GST performance.

Policy papers and working papers: Relevant analyses on GST slab structures and their economic, social, and administrative implications.

3.5 Data Analysis

The study employs thematic and comparative analysis to examine the conceptual linkages between a two-slab GST system and the three core objectives:

- Efficiency: Analyzed by reviewing literature on tax-induced economic distortions, compliance costs, and resource allocation.

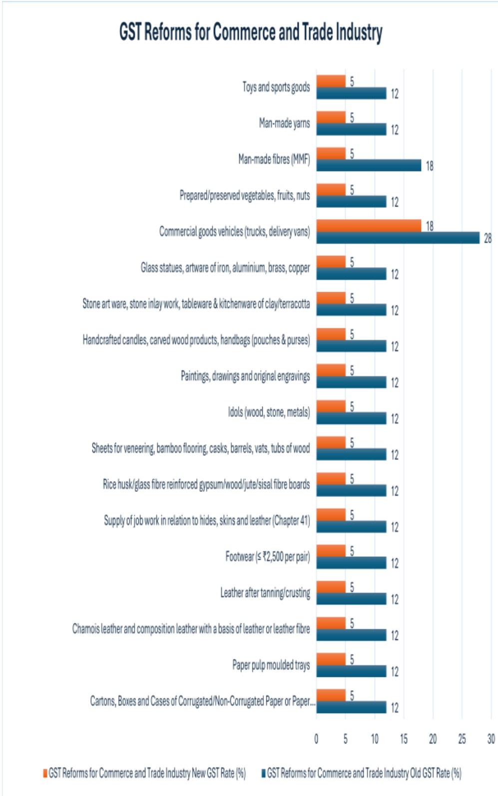
- Equity: Examined through discussions on the distributional impact of tax rates on different income groups and consumption patterns.
- Simplicity: Evaluated by considering administrative feasibility, ease of compliance, and clarity of tax laws.

IV. DISCUSSION

Revised GST Reforms in Commerce and Trade Industries

Table No :1 GST Rate for Commerce and Trade Industry

Sector/Products	Old GST Rate (%)	New GST Rate (%)
Cartons, Boxes and Cases of Corrugated/Non-Corrugated Paper or Paper Boards	12%	5%
Paper pulp moulded trays	12%	5%
Chamois leather and composition leather with a basis of leather or leather fibre	12%	5%
Leather after tanning/crusting	12%	5%
Footwear (≤ ₹2,500 per pair)	12%	5%
Supply of job work in relation to hides, skins and leather (Chapter 41)	12%	5%
Rice husk/glass fibre reinforced gypsum/wood/jute/sisal fibre boards	12%	5%
Sheets for veneering, bamboo flooring, casks, barrels, vats, tubs of wood	12%	5%
Idols (wood, stone, metals)	12%	5%
Paintings, drawings and original engravings	12%	5%
Handcrafted candles, carved wood products, handbags (pouches & purses)	12%	5%
Stone art ware, stone inlay work, tableware & kitchenware of clay/terracotta	12%	5%
Glass statues, artware of iron, aluminium, brass, copper	12%	5%
Commercial goods vehicles (trucks, delivery vans)	28%	18%
Prepared/preserved vegetables, fruits, nuts	12%	5%
Man-made fibres (MMF)	18%	5%
Man-made yarns	12%	5%
Toys and sports goods	12%	5%



Source: *Compiled from Secondary Data (Government of India press information Bureau)*

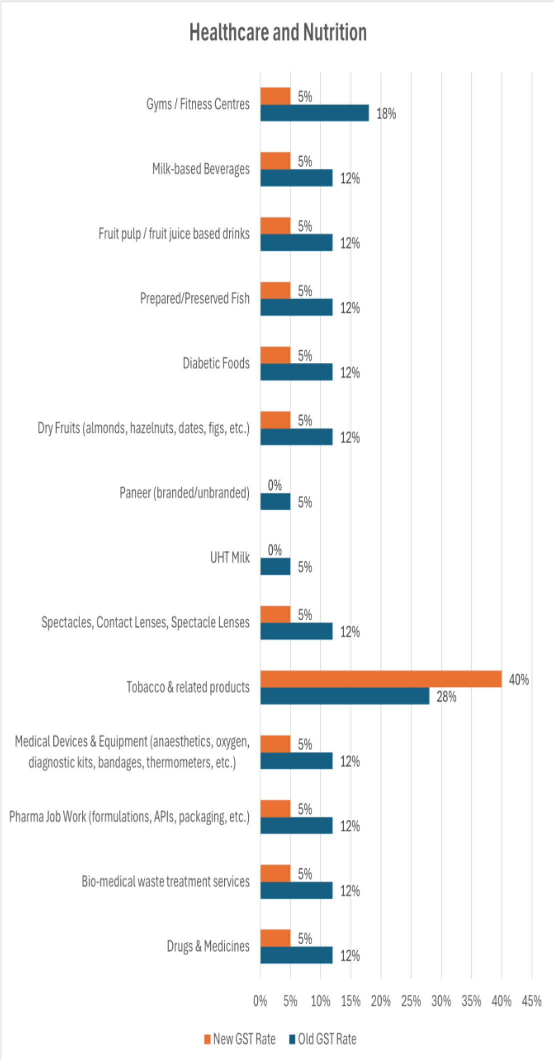
The recent GST reforms for commerce and trade mark a clear effort to trim tax rates plus lift affordability across several sectors. The government moved most goods that once carried a 12 % rate into the 5 % slab - cartons, leather goods, footwear, idols, paintings along with handcrafted items now sit there. Small plants, village artisans in addition to traditional makers pay less tax and face lower prices on the shelf - their goods stay competitive. Towns that depend on leather but also shoe units gain a larger workforce call because the price drop spurs demand. Carved wood, woven baskets next to village art also shift to the 5 % bracket - the lower duty keeps old skills alive and puts cash in rural pockets. Preserved fruit as well as vegetables, man made fibre, yarn, toys join the same slab - households spend less and buy more. The textile chain - especially synthetic fibre plus yarn - drops from 18 % or 12 % to 5 % and mills gain room to expand garment output. Commercial goods vehicles now face 18 % GST instead of 28 %; fleet owners save money but also pass lower freight rates down the chain. The new structure cuts the tax-on-tax loop, nudges firms into the formal ledger and steadies prices for home as well as export sales. The shift matches the stated goal of easing business backing tiny units along with letting growth spread across regions of the Indian economy.

Revised GST Rates for Healthcare and Nutrition

Table No:2 GST in Healthcare and Nutrition

Sector / Product	Old GST Rate	New GST Rate
Drugs & Medicines	12%	5%
Bio-medical waste treatment services	12%	5%
Pharma Job Work (formulations, APIs, packaging, etc.)	12%	5%
Medical Devices & Equipment (anaesthetics, oxygen, diagnostic kits, bandages, thermometers, etc.)	12%	5%
Tobacco & related products	28%	40%
Spectacles, Contact Lenses, Spectacle Lenses	12%	5%
UHT Milk	5%	0%
Paneer (branded/unbranded)	5%	0%
Dry Fruits (almonds, hazelnuts, dates, figs, etc.)	12%	5%
Diabetic Foods	12%	5%
Prepared/Preserved Fish	12%	5%
Fruit pulp / fruit juice based drinks	12%	5%
Milk-based Beverages	12%	5%
Gyms / Fitness Centres	18%	5%

The revised GST structure highlights a significant rationalization across essential and lifestyle products, reflecting a move towards efficiency and equity. A notable reduction can be seen in the healthcare sector, where drugs, medicines, medical devices, and pharmaceutical job work have been brought down from 12% to 5%, making treatment and medical services more affordable. Similarly, basic food items such as UHT milk and paneer are now tax- free, while dry fruits, diabetic foods, and preserved fish have also witnessed reductions, easing consumer expenses on nutrition. The cut in GST on spectacles, contact lenses, and related products from 12% to 5% promotes accessibility to vision care. Fitness services like gyms have also been reduced drastically from 18% to 5%, encouraging healthier lifestyles. On the other hand, to discourage harmful consumption, the tax on tobacco and related products has been steeply increased from 28% to 40%. Beverages such as milk-based drinks and fruit juice-based products also benefit from a lowered rate of 5%, which may encourage higher demand. The reduction in biomedical waste treatment service tax from 12% to 5% ensures cost-effective healthcare waste management. Overall, the shift from higher to lower slabs, especially for essentials, demonstrates a policy direction towards affordability, equity, and public welfare, while retaining strict taxation on harmful products like tobacco.



Source: *Compiled from Secondary Data (Government of India press information Bureau)*

Revised GST Rate for Routine Items

Table No: 3 GST Rationalisation for Everyday Food Items

Item Category	Previous GST	New GST
Ultra-High Temperature (UHT) milk	5%	0%
Pre-packaged & labelled chena/paneer	5%	0%
Pizza bread, khakhra, chapati/roti	5%	0%
Paratha, parotta	18%	0%
Tender coconut water, pre- packaged and labelled	12%	5%
Drinking Water (20 litre bottles)	12%	5%
Sauces and condiments like curry paste, mayonnaise, mixed condiments	12%	5%
All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes; Sugar boiled confectionery	12%	5%
Brazil nuts (dried)	12%	5%
Other nuts (dried) such as almonds, hazelnuts or filberts, chestnuts, pistachios, macadamia nuts, kola nuts, pine nuts	12%	5%
Dates, figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried)	12%	5%
Roasted chicory and other roasted coffee substitutes (extracts/essences/concentrates)	12%	5%
Fats of bovine animals, sheep or goats; pigs;fish or marine mammals; Animal or microbial fats	12%	5%
Butter, ghee & other dairy fats	12%	5%
Preserved & processed meat/fish, like sausages, prepared/preserved meat, fish, crustaceans	12%	5%
Condensed milk, cheese	12%	5%
Jams, jellies, marmalades, purees, nut pastes	12%	5%
Preserved vegetables and pickles	12%	5%
Fruit & vegetable juices/drinks like fruit pulp juices, nut juices, vegetable juice	12%	5%
Beverages containing milk, soya milk	12%	5%
Ice cream and edible ice	18%	5%
Plant-based milk drinks	18%	5%
Soups and broths and preparations therefor	18%	5%
Tea and Coffee (extracts/essences/concentrates)	18%	5%
Chocolates & cocoa products (butter, powder)	18%	5%
Vegetable saps and extracts	18%	5%
Sugar confectionery; Pastry, cakes, biscuits and other bakers' wares	18%	5%

The GST rationalisation for everyday food items represents a transformative step towards affordability, inclusivity, and equity in consumption. The removal of GST on basic staples such as UHT milk, paneer, pizza bread, chapati, khakhra, and paratha/parotta highlights the government's intent to make essential food items tax-free, thereby directly reducing household expenditure. Such reforms are particularly beneficial for middle- and lower-income groups, as these items form part of their daily diet. Another positive development is the reduction in GST on tender coconut water, packaged drinking water, and a wide range of sauces and condiments from 12% to 5%, which supports both consumers and foodservice businesses by reducing input costs. Similarly, the rationalisation of GST on nuts, dates, figs, and other dried fruits makes nutritious food more accessible to a broader population, thus promoting healthier eating habits.

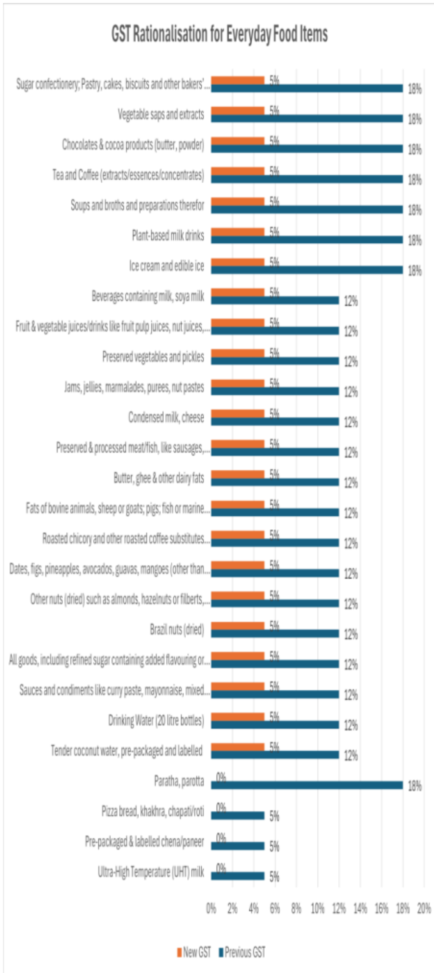
The processed food sector also benefits, as preserved meats, fish, condensed milk, cheese, jams, pickles, and preserved vegetables have been moved from 12% to 5%. This step is likely to stimulate demand in the ready-to-eat and packaged food industry, encouraging market expansion while reducing consumer costs. A noteworthy inclusion is the drop in GST on dairy products like butter, ghee, and other dairy fats, which is expected to provide relief in a staple segment that forms the backbone of Indian households. Similarly, reductions on beverages such as milk-based drinks, plant-based milk, and fruit or vegetable juices show sensitivity to evolving consumer preferences and health-oriented choices.

Luxury and semi-luxury food categories like ice creams, pastries, cakes, chocolates, cocoa products, soups, and broths have also witnessed drastic reductions from 18% to 5%. This substantial decrease enhances affordability and could potentially boost demand in both urban and rural markets. The reduction on tea, coffee extracts, and vegetable saps ensures that commonly consumed beverages also become more affordable, supporting both domestic consumption and café businesses. Importantly, the uniform shift of most products from higher slabs like 12% and 18% down to 5% simplifies compliance for businesses, reduces classification disputes, and aligns with the vision of a simplified tax regime. This rationalisation also reflects a balance between encouraging healthier and essential food consumption while making indulgent products more affordable for occasional consumption. However, one must also note that lowering rates on high-calorie foods like confectionery, pastries, and ice creams may increase consumption of less healthy items, raising questions about health implications. Nevertheless, from an economic perspective, reduced GST promotes market growth, increases consumption, and helps small businesses in the food processing sector by improving competitiveness.

Overall, the reform shows a clear consumer-centric approach: essentials are exempted, nutrition-based products are made affordable, and even luxury consumables have been rationalised for broader reach. By moving everyday food items into the lower slab, the government achieves efficiency in taxation, relief for households, and growth opportunities for the food industry, while simultaneously fulfilling the principle of equity embedded in GST policy. This change signals a progressive tax system that prioritises public welfare without compromising on simplicity and efficiency.

Revised GST Rate For Day to Day Items

The rationalisation of GST across diverse industries reflects a strategic attempt to balance affordability, industrial growth, and social welfare. In the leather industry, products such as chamois leather, composition leather, and post- tanning leather now attract only 5% GST instead of 12%, a change that benefits artisans, small-scale producers, and exporters by reducing costs and increasing competitiveness in global markets. The textile industry sees a dramatic cut, with man-made fibers reduced from 18% to 5% and yarns from 12% to 5%, which will significantly lower production costs and strengthen India's textile exports while supporting domestic manufacturers. The packaging sector, with reduced GST on packing papers and cases from 12% to 5%, also benefits businesses by lowering input costs in logistics and supply chains.



Source: *Compiled from Secondary Data (Government of India press information Bureau)*

Table No: 4 GST Regular Items

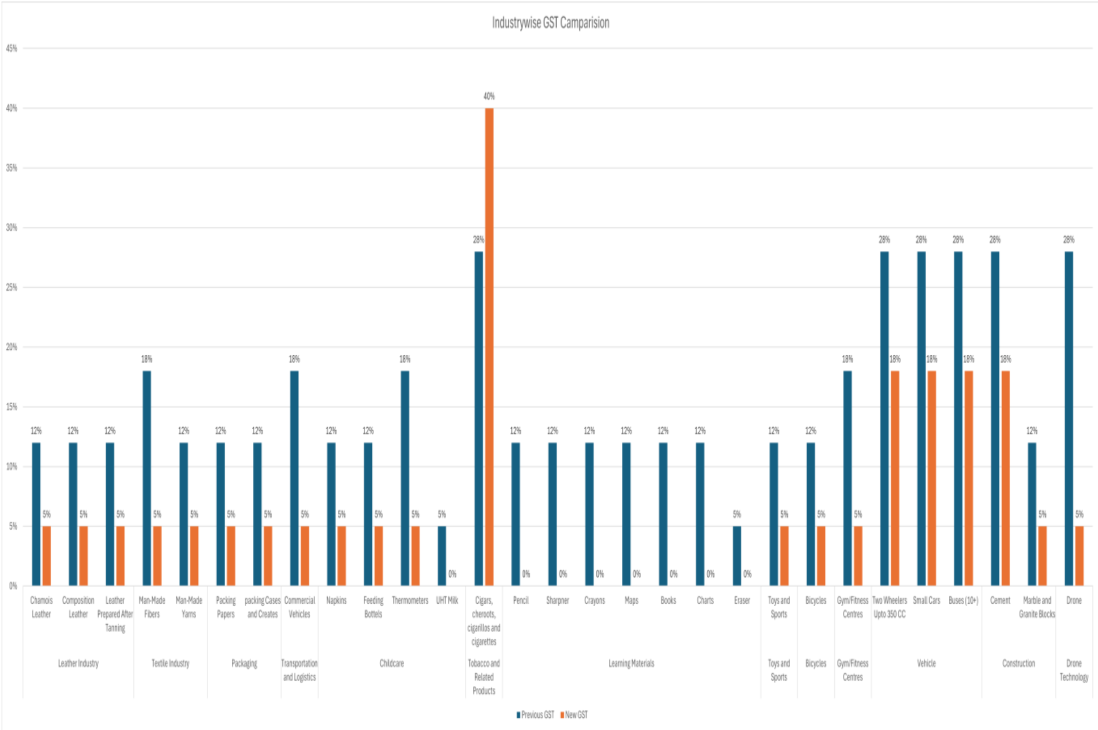
Industry	Category	Previous GST	New GST
Leather Industry	Chamois Leather	12%	5%
	Composition Leather	12%	5%
	Leather Prepared After Tanning	12%	5%
Textile Industry	Man-Made Fibers	18%	5%
	Man-Made Yarns	12%	5%
Packaging	Packing Papers	12%	5%
	packing Cases and Creates	12%	5%
Transportation and Logistics	Commercial Vehicles	18%	5%
Childcare	Napkins	12%	5%
	Feeding Bottels	12%	5%
	Thermometers	18%	5%
	UHT Milk	5%	0%
Tobacco and Related Products	Cigars, cheroots, cigarillos and cigarettes	28%	40%
Learning Materials	Pencil	12%	0%
	Sharpner	12%	0%
	Crayons	12%	0%
	Maps	12%	0%
	Books	12%	0%
	Charts	12%	0%
	Eraser	5%	0%
Toys and Sports	Toys and Sports	12%	5%
Bicycles	Bicycles	12%	5%
Gym/Fitness Centres	Gym/Fitness Centres	18%	5%
Vehicle	Two Wheelers Upto 350 CC	28%	18%
	Small Cars	28%	18%
	Buses (10+)	28%	18%
Construction	Cement	28%	18%
	Marble and Granite Blocks	12%	5%
Drone Technology	Drone	28%	5%

In transportation and logistics, commercial vehicles taxed earlier at 18% are now placed at 5%, reducing fleet acquisition costs and encouraging investment in logistics infrastructure. Similarly, childcare products such as napkins, feeding bottles, and thermometers are reduced to 5%, while UHT milk is exempted completely, making childcare essentials more affordable for families. A notable divergence is seen in tobacco products, where cigars, cheroots, and cigarettes now face a steep GST hike from 28% to 40%, clearly reflecting a public health-driven deterrence approach.

On the education front, learning materials such as pencils, sharpeners, crayons, maps, books, charts, and erasers are now fully exempted, reinforcing the principle of tax-free access to education and supporting students from all economic backgrounds. The toys and sports segment benefits from a GST reduction to 5%, promoting domestic toy manufacturing under the "Make in India" initiative. Bicycles, too, are rationalised to 5%, supporting sustainable mobility options. Gyms and fitness centres, earlier taxed at 18%, are now at 5%, which could encourage wider adoption of fitness practices among youth and urban consumers.

In the vehicle sector, small cars and two-wheelers up to 350 CC now attract only 18% GST instead of 28%, while buses (10+) also enjoy a similar reduction, making personal and public transport more accessible. The construction industry witnesses relief with cement dropping from 28% to 18% and marble/granite blocks from 12% to 5%, lowering construction costs and boosting housing and infrastructure development. Finally, drone technology, earlier under the high 28% slab, has been rationalised to 5%, which is likely to accelerate adoption in agriculture, surveillance, and industrial applications.

Industry wise Comparison of revised Rate of GST



Source: *Compiled from Secondary Data (Government of India press information Bureau)*

V. POLICY RECOMMENDATIONS

Adopt a clear two-slab GST rate with limited exemptions for essential goods and services to ensure fairness for low-income households. This will reduce complexity, lower compliance costs, and make the system more transparent. Introduce phased adjustments and strong compliance measures through automation, e-invoicing, and simplified returns for small businesses. This will safeguard government revenues while supporting taxpayer efficiency and reducing the burden on SMEs. Conduct periodic reviews using revenue and incidence analysis, supported by stakeholder consultations. This will help policymakers evaluate equity, efficiency, and simplicity, while allowing evidence-based adjustments to maintain long-term sustainability.

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