

# NEXT-GEN GST HYPE OR HELPFUL?

Your FAQs Answered >>>





Isn't **GST**  
**just another**  
**tax burden**  
**on us?**



No! GST replaced 17 different  
central and state taxes and  
13 cesses with

**One Tax**

which has reduced  
tax burden







Why **another**  
**'reform'** now?  
Didn't the GST  
fix everything  
already?



2017 was step one. Now GST 2.0  
cuts slabs to just 2 rates - 5%, 18%,  
making it all the more

**simpler and compliance  
friendly**



So why **are we**  
**talking about**  
**Next Gen GST**  
**Reforms** now?



**Pehle aap chronology**  
**samjiye!**

8 years ago, the GST was introduced. Today, GST system has stabilised with revenues of ₹1.6 - 1.7 lakh crore every single month in 2024, the stage is set for the next wave of reforms





Does this  
mean  
**GST 1.0**  
failed?



Absolutely not. GST 1.0 united  
India's tax system. GST 2.0 builds  
on that foundation to make it

**cleaner, easier  
and transparent**





What's the  
**big change**  
in **Next**  
**Gen GST**  
**Reforms?**



**From 4 slabs to just 2:**

**5%** for essentials

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**18%** for most goods  
& services







**GST 2.0 has  
2 slabs -**

5% & 18%

Okay...

**but where did  
the others go?**



Merged smartly! The 12%  
bracket mostly move to

**5% (essentials)**

that means cheaper prices on  
foods, medicines, and home items  
and some going to

**18%** (standard goods).



And the  
**big 28%  
slab?**  
Still  
there?



Not anymore. Most of  
those items now drop to

**18%** - cars, ACs, TVs,

fridges, washing  
machines... all  
10%+ cheaper







Will **small businesses** still be confused with multiple slabs & changes?



With GST 2.0's fewer slabs, that doubt disappears. Instant clarity will make business smoother.



But what about **raw materials** being taxed higher than the final product?



Not anymore. GST 2.0 removes inverted duty issues, ensures smooth refunds, and frees up working capital.





Will  
compliance  
still be a  
**burden for  
MSMEs**  
under GST 2.0?



No! With instant refunds, and  
one-click registration,

**GST 2.0 makes compliance  
faster, lighter & smarter  
for MSMEs**



Won't  
**states  
lose money**  
if tax rates  
are cut?



No. The 12% slab barely added revenue, and shifting 28% items to 18% will grow demand. States will get predictable, stable revenues while citizens get lower prices.





Isn't  
**GST just squeezing**  
the same old  
taxpayers  
harder?



No. It has widened the base -  
from 65 lakh taxpayers in  
2017 to over 1.51 crore now.

**More businesses are  
formal, fairer for all**



**Q** Will **GST** keep changing again and again?

**A** With 2 clear slabs **GST** enters a settled phase - predictable, stable, and fair





Fine for businesses... but **what about me?** Will my everyday expenses actually get cheaper?



Yes! Groceries, medicines, Movies - **all fall neatly into simpler slabs.**

Essentials stay at 0–5%, most services at 18%.



Can **GST** make  
India's economy  
more competitive  
globally?



Yes. A simpler, unified tax  
system cuts trade costs and  
boosts exports

**India becomes a stronger  
player in the global market**