

TWO DAY NATIONAL SEMINAR ON

GST 2.0: A STEP TOWARDS VIKSIT BHARAT

Date: 18th & 19th June 2026

Venue: Lorin Hall, Tetso College

Organized by the Department of Economics, Tetso College, Chümoukedima, Nagaland in collaboration with Indian Council of Social Science Research (ICSSR), New Delhi



CONCEPT NOTE

Viksit Bharat 2047 is the Government of India's long-term vision to transform India into a developed nation by the centennial year of independence in 2047. A developed India is envisioned not only in terms of high GDP and per-capita income but also through advances in human development, technological progress, social equity, environmental sustainability, and strong governance. The main objective of Viksit Bharat 2047 seeks to build a prosperous, self-reliant, inclusive, and globally influential India. The key targets to be achieved are GDP of USD 30–40 trillion by 2047, increase Per capita income of USD 15,000–18,000, zero poverty and universal access to quality healthcare and education.

In order to achieve the objectives of Viksit Bharat NITI Aayog leads the strategic planning through the “Vision Viksit Bharat @2047” approach paper and Key national programs- Make in India, Aatmanirbhar Bharat, Digital India, Skill India, Gati Shakti, and NEP 2020 form the backbone of implementation.

The economic requirements to achieve the targets of USD 23-40 trillion demands 7-10 percent annual GDP growth for two decades and high growth rate in the manufacturing, services sectors and

strengthening exports.

The Goods and Services Tax (GST) is a comprehensive, destination-based indirect tax system implemented in India on 1 July 2017 no doubt simplified India's indirect tax structure, reducing tax cascading (tax on tax), creating a unified national market, and increasing transparency, enhanced Ease of Doing Business in India, widened tax base, reduced logistics costs and helped in formalization of the economy, boost revenue collection and uniform pricing across states in the country had some drawbacks such as high compliance burden, complex multi-rate structure, frequent changes in rules, increased costs for small businesses and not fully “One Nation, One Tax.”

As India envisaged Viksit Bharat 2047, the need was felt to reform the GST structure in the country. So, Prime Minister Narendra Modi in his Independence Day address from the iconic Red Fort on August 15, 2025 announced a major tax reform: “The government will bring Next-Generation Goods and Services Tax (GST) reforms, which will bring down the tax burden on the common man.”

Carrying this forward, Finance Minister Nirmala Sitharaman unveiled sweeping

changes in early September. The multi-tier GST system—earlier spread across four slabs of 5%, 12%, 18% and 28%, has now been streamlined into just two: 5% and 18%.

The new structure comes into effect from September 22, 2025 and promises direct benefits to the common man, small and medium enterprises, labour intensive industries, farmers and agricultural sectors. GST 2.0 is needed to make India's tax system simpler, more efficient, and business-friendly. A stronger GST version is essential to streamline return filing, simplify input tax credit rules, and improve the technology platform to reduce glitches. GST 2.0 should also bring excluded items like petroleum and electricity under the tax framework to achieve true "One Nation, One Tax."

Overall, GST 2.0 aims to create a more transparent, stable, and predictable tax system that supports economic growth and reduces the challenges faced by taxpayers.

The proposed seminar will enhance the understanding of GST 2.0 Reforms, create awareness of Government Vision for Viksit Bharat. Participants will learn about key changes introduced in GST 2.0 and discuss how GST 2.0 aligns with India's vision for Viksit Bharat by 2047. Also the seminar shall bring together different stakeholder i.e, industry, government, practitioners, and academia together and brainstorm on the issues pertaining to GST 2.0 and its implementation. By the end of the seminar participants would be more informed about India's long term development vision.



SUB THEMES

- GST 2.0 - Need for rural transformation
- GST 2.0 and Consumer Spending
- GST 2.0 and its Impact in Agriculture
- GST 2.0 and its Impact on MSME
- GST 2.0 and its Impact on Manufacturing Sector
- GST 2.0 - Entrepreneurship and Start-ups
- GST 2.0 and Inflation
- GST 2.0 and Foreign Trade
- GST 2.0 and Government Revenue
- GST and Long Run Fiscal Implications

SUBMISSION GUIDELINES

- Authors must ensure that the papers are original works, have not been published, and are not currently under consideration for any other publication. They must warrant that their contribution does not infringe on any copyright or trademark rights of other authors. Papers selected for presentation, and those selected for publication will need to sign a declaration confirming the same.
- Authors are requested to follow the **APA 7th Edition** style. Note that plagiarism will not be tolerated.
- The abstract should be within **250 words**, including Keywords. The last date for abstract submission is **April 30, 2026**.
- Full papers: The papers should be between **4000-5000 words** including reference. Last date for submission of full paper is **May 30, 2026**.
- Only original work should be submitted for the Seminar. Papers that are found to use AI will be rejected. Also plagiarism levels of the paper should be less than 15 percent.
- Papers must be in MS Word format, using Times New Roman with a font size of 12 and 1.5 line spacing.
- The title page of the paper should include the author's name, e-mail, designation and affiliation.

- Abstract to be submitted via email (economicsdepartment@tetsocollege.org) or filling up the Google form (bit.ly/GST2Reg). Scan the QR code to register.
- As mandated by ICSSR, certificates will be awarded only to those presenters who submit their full papers.



REGISTRATION FEES

For Paper Presentations:

- Working Professionals/Academicians: ₹700 (Offline) & ₹500 (Online)*
- Research Scholars: ₹500
- UG/PG students: ₹300

Registration Fees for Participation: ₹350

Last Date for Registration and Registration Fees Payment: **30th May 2026**

Payment Link/Bank Details: bit.ly/GST2Pay. Scan the code to pay.



**Online presentation shall be allowed only for the participants outside Nagaland.*

Co-authors requiring individual certificates are requested to register separately.

**The registration fee includes seminar kit, refreshments, and the participation certificate.*

Accommodation can be arranged, the payment to be borne by the participants.

KEYNOTE SPEAKERS



Prof. Dukhabandhu Sahoo

School of Humanities and Management,
Indian Institute of Technology,
Bhubaneswar



Prof. Giribabu M

Department of Economics,
Mizoram University

ABOUT THE COLLEGE

Tetso College was established in 1994 and is affiliated to Nagaland University (NU). Tetso College aims to empower every individual student to believe in their abilities so that they develop their full intellectual, moral and aesthetic potentials and become competent, intellectual and skilled citizens of the world. ‘Tetso’ is a word taken from the indigenous Rengma Naga language, which means ‘Top’. It is in correspondence with our principle to impart a strong educational grounding amongst every student.

Keeping in mind the aims and objectives of Tetso College, the Department of Economics strives to coalesce the ideals and bring them to reality. Through the years, with sheer determination and combined efforts, the department has published academic and creative books, and held literary fests. It aspires to create a positive impact in the world, while being a powerhouse of research and academic pursuits.

The Department of Economics, Tetso College offer undergraduate major and minor program as per NEP.

HOW TO REACH

Tetso College is well connected with the rest of the world via air, road and railway. It is only 10km away from Dimapur Railway Station. The nearest airport is Dimapur Airport. Daily flights from Guwahati, Kolkata and New Delhi are available. By road Dimapur is connected with most of the cities in the Northeast.



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