

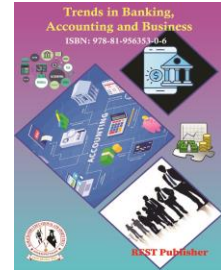


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A Study on Gst Impact on Supply Chain Management at Amazon.Com

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Abstract: *This study explores the transformative effects of the Goods and Services Tax (GST) on the supply chain management (SCM) practices of Amazon.com, particularly within the Indian market context. The implementation of GST in India replaced a complex web of state and central taxes with a unified tax system, significantly altering the landscape of business operations, especially for e-commerce giants like Amazon. Through a comprehensive analysis, this paper examines various facets of Amazon's SCM that have been influenced by the introduction of GST. It delves into how the streamlined tax structure under GST has led to operational efficiencies, reduced logistics costs, and optimized distribution networks for Amazon. Furthermore, the study investigates the impact of GST on inventory management practices, supplier relationships, and technology adoption within Amazon's SCM framework. Drawing insights from both primary and secondary sources, including literature review, financial reports, and industry analyses, this research offers valuable insights into the strategic adjustments made by Amazon in response to GST implementation. It highlights the company's initiatives in centralizing warehousing, leveraging input tax credits, and investing in technology solutions to enhance compliance and operational effectiveness. By synthesizing empirical evidence and theoretical frameworks, this study contributes to the understanding of how regulatory changes, such as GST, shape SCM strategies in the e-commerce sector. It offers practical implications for businesses operating in similar contexts and underscores the importance of agile adaptation and innovation in response to evolving regulatory landscapes.*

Keywords: *GST, supply chain management, Tax system, e-commerce, innovation*

1. INTRODUCTION

The world is regularly witnessing unfathomable development in dominant part of the enterprises. The coordination's and cargo industry is one industry which is quickly developing. Overall SCM coordination's industry is recognized by quick innovative advances also is developing swiftly than generally other ventures over the previous years. With hardened rivalry around, the organization is probably going to lessen the productivity, but with legitimate administration of tasks and by appropriate client wanted administrations, and furthermore adequately using its unions it can keep up and enhance the execution. Joint operational endeavours for building up the altered administrations for its enduring development. The association has huge chances to develop past the desires, soul and so forth can be produced. Future supply chain has made considerable progress from being only a specialist co-op.

2. OBJECTIVES OF STUDY

This study has been carried out to assess and analyze the impact of GST on the logistic sectors of India. Logistic sector often involves inter-state operations in as it involves transport of goods from one state to other. Trucks of SCM companies pass through numerous states on its each haul. Since India in a union of state, each state here has its own system of taxation and also its own industry regulations. This implies that a truck will have to pay taxes at multiples points in its way. It slows down the movements of goods and also increases the cost of transportation. GST (Goods and Service Tax) aims to transform India into a single market with unified taxation and coherent industry policies

throughout the country. Therefore, SCM industry has high expectation form GST Act. GST will eliminate the need to pay taxes at each of the borders of states that a truck crosses. It will save time as huge queues of truck pile up at every border to paytaxes. This study attempts the study the effectiveness of GST in achieving those said objectives.

In brief the objectives of the study are following:

To analyze the process of taxation for SCM companies under GST vis-à-vis taxation under earlier system.

To examine the challenges of SCM sector in adopting the new process of Taxation.

To find out the impact of GST on share prices companies of SCM sector listed on BSE.

3. SCOPE OF THE STUDY

The study was conducted to analyze the effectiveness of implementing GST. It covered the opinions of the professionals, traders and the general public, consumers. It brought to light the beneficial impacts of GST. This study emphasizes the reason for transition from VAT to GST. This study was conducted with help of different sections of society for example students, housewife, employees, self-employed, etc.

4. FEATURES OF GST

Change of taxation from production to consumption: This will lead to reduce in revenue of production states. Central government promised to cover this revenue reduction.

Elimination of Cascading of taxes: as all taxes will be covered within GST, there will be no Cascading of taxes. There will be a reduction in end consumption cost.

Interlocking of taxation all along the supply chain: This will enhance tax compliance. There will be a reduction in corruption with tax inspectors.

Single indirect tax window: Almost all indirect taxes are subsumed exempting few like custom duty etc. Until now five rates have been proposed. Zero rate for essential commodities, 5% for cosmetics of daily use like soaps, shampoos, 12%, standard 18% and 28% for single goods

Significance: GST is the most important tax revenue for State, as exempted good are coming under taxable goods. It is expected to bring down the incidence of harassment and corruption that trade and industry encounter. This study consists of various sections of society.

Through this study we had check awareness among the people regarding GST. This study helps us to check to individual impact, economic impact, aggregate impact of Indian economy

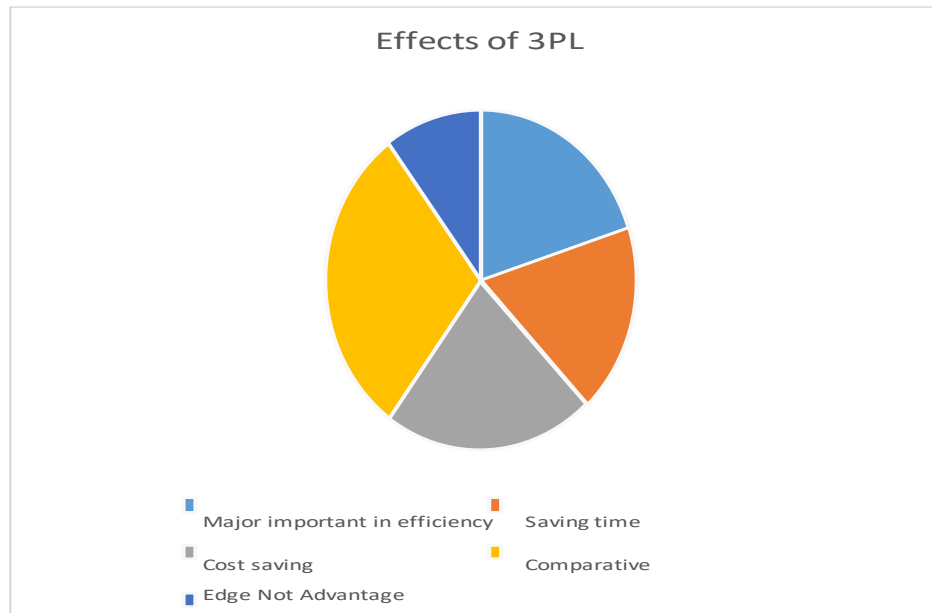
5. RESEARCH METHODOLOGY

Meaning of Research Methodology as a scientific and systematic search for pertinent information on a specific topic. We can say research is an art of scientific investigation related to the topic. Typically, it encompasses concepts such as paradigm, theoretical model, phases and quantitative or qualitative techniques. Scientists have undertaken research on them and find their causes, solution, explanations and applications.

6. DATA ANALYSIS

Sl. No.	Particulars	Effects of 3 PL
1	Major improvement in efficiency	20
2	Saving Time	18
3	Cost saving	22
4	Comparative edge	30
5	Not advantage	10

CHART:



Interpretation:

Above pie diagram represents the accurate importance of 3PL SCM in future supply chain. 20% respondents said it has a major importance in efficiency, 18% said it is saving time, 22% of respondents commented that it is cost saving and inexpensive while 30% of them felt 3PL is really a competitive edge over the competitors. Only 10% felt not advantageous.

Inference:

Third party SCM is one boon kind of service opted by the company. third party SCM offers extra services which cannot be offered from the company.

7. FINDINGS

1. The excellence of facility and quality as ranked is good in future supply chain.
2. There is good rapport between management and employees and they always work to maintain the same.
3. Future supply chain deals with excellence and use standardized products so that it increases the company's profile and reputation.
4. The activities and operations of 3PL SCM provider should be given preference and compete with them.
5. Operations in the organization is well occupied with advanced technologies.
6. Management is always strong to appoint efficient and skilled persons.
7. The organization maintain cleanliness in the organization.
8. Service proposal currently has decent impact through additional organizations. The focused ranges consist Cargo, Cross docking, also value addition through proper methods.
9. Strategic decisions are mostly followed by organization are quite tough to implement.
10. Organization profit and standards are good compared to other organization.

8. SUGGESTIONS

Employees involvement should be increased in the decision making process. Organization can initiate human resource to enhance employee drive. Firm can additionally fortify the representative quality in the documentation division. This can prompt further rate for activities. Better working environment like training, clarifying doubts, air conditioner, etc. Additional funds can be allocated for R&D activities. Delivery of goods can be further paced. Tracking and live

tracing of the goods for both the company and the client order must be further enhanced. Discounts and price cuts should be adapted bring the same clients again to future supply chain to strike a deal.

9. CONCLUSION

The world is regularly witnessing unfathomable development in dominant part of the enterprises. The coordination's and cargo industry is one industry which is quickly developing. Overall SCM coordination's industry is recognized by quick innovative advances also is developing swiftly than generally other ventures over the previous years. With hardened rivalry around, the organization is probably going to lessen the productivity, but with legitimate administration of tasks and by appropriate client wanted administrations, and furthermore adequately using its unions it can keep up and enhance the execution. Joint operational endeavors for building up the altered administrations for its enduring development. The association has huge chances to develop past the desires, soul and so forth can be produced. Future supply chain has made considerable progress from being only a specialist co-op.

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