A One Day National Seminar on

LEVERAGING DIGITAL GOVERNANCE FOR INCLUSIVE ECONOMIC GROWTH: GST REFORMS AND FISCAL FEDERALISM IN TAMIL NADU

ICSSR-SRC

Sponsored by

INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH (ICSSR-SRC)

Ministry of Education, Hyderabad

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WINNERS IN BANKING AND INSURANCE
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DEPARTMENT OF COMMERCE BANKING AND INSURANCE

A++ BY NAAC 4th Cycle

Date: 13 March 2026

Venue: **Prof.Alkondan Hall**

NGM College

DEPARTMENT OF COMMERCE - BANKING AND INSURANCE

SINCE 1957

NGM COLLEGE

POLLACHI

(Autonomous)

An ISO 9001 : 2015 Certified Institution | Accredited with A++ by NAAC

Affilitated to Bharathiar University

Coimbatore, Pollachi

ABOUT THE COLLEGE

Any Nation's growth is in proportion, to spread the education and intelligence among the rural masses. Having this idealistic vision, two great philanthropists of Pollachi, Late. Shri. S.P. Nallamuthu Gounder and Late. Arutchelver Padmabhushan Dr.N.Mahalingam formed an organization called Pollachi KalviKazhagam, which started Nallamuthu Gounder Mahalingam College in 1957, to impart holistic education with an objective to cater to the higher educational needs of those who wish to aspire for excellence in knowledge and values. The College has achieved greater academic distinctions with the introduction of Autonomous System from the Academic year 1987-88. The college has been Accredited with A++ by NAAC and it is an ISO 9001:2015 Certified Institution. The total student strength is around 5000. Having celebrated its Diamond Jubilee in 2017, the college has blossomed into a premier Post-Graduate and Research Institution, offering 25 UG, 11 PG and 12 Ph.D Programmes, apart from Diploma and Certificate Courses. The college has been ranked within Top 100 (95th Rank) in India by NIRF 2022 and Ranked within top 101-150 in NIRF 2023 & 2024 and ranked as 18th among best Commerce institution in India by Outlook ICARE Ranking 2024 & 2025.

ABOUT THE DEPARTMENT

The UG Department of Commerce - Banking and Insurance program was introduced in NGM College during the Academic Year 2012-2013 with the motto of providing quality education in commerce with the immense Banking and Insurance background. The curriculum is updated based on the updates in the field of commerce and Banking and Insurance arena and the recommendation of the experts. The curriculum is crafted to blend theoretical knowledge with practical applications, preparing students for a dynamic career in the financial sector. The Department is committed to providing quality education and training to students, equipping them with the necessary skills to excel in the financial industry. The department has qualified and committed faculty with rich teaching and research experience. The Department has organized several Seminars, FDP and Workshops on a number of emerging issues.

ABOUT ICSSR – SRC

ICSSR SRC refers to the Southern Regional Centre of the Indian Council of Social Science Research, an autonomous body established in 1969 to promote social science research in India. The SRC, founded in 1973, serves the southern states and union territories by acting as a link between regional social scientists and the national ICSSR body, and by implementing its programs within the region. Its key activities include funding research, organizing seminars, and providing fellowships to researchers. The Indian Council of Social Science Research Southern Regional Centre organizes and provides grants for various seminars, conferences, and workshops on contemporary social science themes and provides funding to colleges, universities, and other institutions. These events cover a wide range of social science topics, such as sustainable business models, AI for socio-economic growth, and the financial inclusion of women. Seminars facilitate the exchange of research, ideas, and policy recommendations among academics, researchers, policymakers, and industry professionals.

ABOUT THE SEMINAR

"Leveraging Digital Governance for Inclusive Economic Growth: GST Reforms and Fiscal Federalism in India" highlights the importance of digital transformation in strengthening the country's fiscal framework. The introduction of GST unified the indirect tax system and reshaped Centre–State financial relations. Through the Goods and Services Tax Network, supported by e-invoicing, data analytics, and automated compliance systems, GST has improved transparency, reduced tax evasion, enhanced revenue efficiency, and strengthened cooperative fiscal federalism. Digital tax governance contributes significantly to inclusive economic growth by supporting MSME competitiveness, employment generation, ease of doing business, regional balance, and fiscal sustainability. Technology-enabled systems streamline tax administration and create reliable data for evidence-based policymaking and effective public finance management. The theme also addresses challenges such as digital infrastructure gaps, compliance burdens on small enterprises, revenue-sharing mechanisms, and state fiscal autonomy. With emerging technologies like Artificial Intelligence and blockchain, GST reforms remain central to building a transparent, resilient, and inclusive digital tax system for sustainable development.

OBJECTIVES OF THE SEMINAR

1. To examine the role of digital governance in the implementation of GST and its effectiveness in enhancing transparency and efficiency in tax administration in Tamil Nadu.
2. To analyze the impact of GST reforms on inclusive economic growth, with particular reference to MSMEs and sectoral development in Tamil Nadu.
3. To assess the implications of GST for fiscal federalism, focusing on Centre–State fiscal relations, revenue sharing, and policy autonomy of Tamil Nadu.
4. To identify key challenges associated with digital compliance under GST, including issues related to digital access, capacity, and administrative burden.
5. To formulate evidence-based policy recommendations to strengthen GST-led digital governance in support of inclusive and sustainable economic growth.

MAIN THEMES & SUB - THEMES

Theme I: Digital Architecture and Governance Framework of GST

- Evolution and structural framework of the Goods and Services Tax Network (GSTN) and digital tax infrastructure
- E-invoicing, automation, data analytics, and AI in GST compliance and enforcement
- Technology-enabled transparency and anti-evasion mechanisms
- Interoperability of GST systems with digital governance platforms
- Cybersecurity, data privacy, and digital infrastructure challenges in tax administration

Theme II: GST Reforms and Inclusive Economic Growth in India

- Impact of GST on MSMEs, start-ups, and informal sector formalization
- Sectoral and regional growth trends in post-GST
- Employment generation and structural transformation of the state economy
- Digital inclusion and compliance burden of small taxpayers
- GST reforms and Ease of Doing Business outcomes

Theme III: Fiscal Federalism and Centre–State Dynamics under GST

- Fiscal autonomy of states and revenue-sharing mechanisms under GST
- Compensation cess and long-term fiscal sustainability of states
- Role and functioning of the GST Council in cooperative federalism
- Fiscal performance and intergovernmental financial relations
- Regional disparities and fiscal equalization under the GST regime

Theme IV: Policy Innovations, Digital Inclusion, and the Future of GST Governance

- Administrative innovations and governance reforms in India
- Best practices from other states and international tax systems
- Technology-enabled voluntary compliance and taxpayer facilitation
- Capacity building and institutional strengthening in tax administration
- Emerging technologies (AI, blockchain) and sustainable, inclusive GST reforms

GUIDELINES FOR PAPER PRESENTATION & PUBLICATION

We invite the article from Academicians, research scholars, industry participants on the themes and subthemes of the seminar as per the following guidelines:

- Submissions must be in MS Word (2007), with Times New Roman, font size 12, line spacing 1.5.
- Abstract: 250 words with 4-5 keywords.
- Full paper: Maximum 3,500 words, including tables, references (APA style).
- First page must include Author's Name, Affiliation, Designation, Contact Address, Email, and Mobile Number.
- Plagiarism should be below 10%.
- Maximum of three authors per paper (each author must register separately).
- At least one author must present the paper at the seminar to receive a presentation certificate.
- Abstract should be submitted in the prescribed format to: icssrsrcbcombi@gmail.com
- Full Paper Submission Google Form: https://forms.gle/4WkmDJ19zKTtDH2k8

PUBLICATION DETAILS

- Selected papers will be published in the Edited Book with ISBN
- Inclusion in the publication is contingent upon successful peer review, meeting the plagiarism limit (below 10%)

IMPORTANT DATES

Last date for Abstract Submission	:	27.02.2026
Last date for Full Paper Submission and Registration	:	06.03.2026
Date of Seminar	:	13.03.2026

RESOURCE PERSONS

Mr. K. RAMESH
Assistant Professor, Department of Commerce
Govt Arts and Science College, Kozhinjampara, Nattukal PO, Palakkad, Kerala -678554

Topic: GST Reforms - Digital Transformation and Cooperative Federalism

Dr. R. GOPI
Principal
Government Arts and Science College, Valparai

Topic: Digital Architecture and Reform Dynamics under GST

Dr. C. KANDASAMY
Associate Professor, Department of Commerce
Dr.N.G.P.Arts and Science College Coimbatore

Topic: Fiscal Federalism, Policy Innovations and the Future of GST Governance

ORGANIZING COMMITTEE MEMBERS

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STUDENTS CO-ORDINATORS

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SABARI. M	- III Year	ABARNA. P	- II Year
ABISHA. J	- III Year	GOKILA. R	- II Year
FARSANA. I	- III Year	PUGALENTHI K	- I Year
SHRUTHI. J	- III Year	SAMRITHANI B	- I Year

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