GUIDELINES FOR PAPER SUBMISSION

- One corresponding author and up to two co-authors are allowed; co-authors must register separately
- Paper (maximum 10 pages) must be original and unpublished and should include the following sections: Abstract (maximum 500 words), Introduction, Objectives, Methodology, Findings, Conclusion, and References in APA style.
- The abstract and full paper should be submitted by email to icssr.src26@gmail.com .
- A Best Paper Award will be presented.

PUBLICATION DETAILS

All the papers will be published **free of charge** in an Edited Book with ISBN. A soft copy will be provided to all registered participants.

IMPORTANT DATES

Last date for Abstract Submission	: 08.03.2026
Last date for Full paper Submission	: 10.03.2026
Last date for Registration	: 10.03.2026

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Students & Research Scholars	: Rs. 350 /-
Academicians	: Rs. 500/-
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Account Number	: 1481267367
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Associate Professor, Cell: 9080393124
Ms. C V. Dhanusree
Ph.d Scholar, Cell: 94896 86645

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ABOUT THE COLLEGE

PSG College of Arts & Science, named after Philanthropist Shri.P. S. Govindasamy Naidu was established in the year 1947, with a mission to set education on a noble perch accessible to all in pursuit of knowledge and world class education. The College embodies a rich tradition of excellence in teaching and research and has thus infused dynamism and knowledge to numerous learners over several decades, with utmost commitment. The institution promotes deep research and lifelong learning in the fields of Arts, Sciences, Humanities, Management, Computer Science, Social Science and Life Sciences. PSGCAS is one of the largest Higher Education Institutions of South India with 47 Undergraduate Programmes, 4 B.Voc Programmes, 30 Postgraduate Programmes, 1 Five year Integrated Postgraduate Programme, 3 PG Diploma Programmes, M.Phil. and Ph.D. Programmes are offered in 24 Disciplines. In addition to this, 12 Career Oriented Add-On courses are offered for enhancing the life skills of students. PSGCAS, one of the foremost Institutions of higher learning in Tamil Nadu, was granted Autonomy (one among the nine Colleges in the Country) by the UGC in 1978 during the first phase itself, while still being affiliated to Madras University. The College is affiliated to the Bharathiar University from 1982. The College is accredited with 'A++' Grade by NAAC (4th cycle); ISO certified, ranked 11th under NIRF and is the recipient of many National and International awards and recognitions.

ABOUT THE DEPARTMENT

The Department of Economics (SF) was established in 2018 to offer Bachelor of Arts in Economics. The Department has a student strength of above 153 with 5 faculty members. The vision of the programme is to train & prepare students to be robust champions in the field of Economics, by adopting a constructive Curriculum Framework is in concomitant with National Educational Objectives and they in turn, become partners of a developed India. The department has 4 funded research projects and has conducted 1 seminar and workshop funded by ICSSR. 4 conferences have also be conducted.

ABOUT THE SEMINAR

The Goods and Services Tax (GST) represents the most significant indirect tax reform in post-independence India. While its introduction in 2017 unified the national market, the next-generation GST reform announced on August 15, 2025, and implemented on September 22, 2025, marks a shift toward a more citizen-friendly and technologically resilient tax system. These reforms aim to simplify tax rates, modernize administrative processes, and improve revenue efficiency.

The reforms hold particular importance for the southern states of India, which are major hubs for Micro, Small and Medium Enterprises (MSMEs) and technology-based start-ups. Small businesses often face challenges, including high compliance costs and working capital constraints. The 2025 reforms aim to address these concerns by streamlining procedures and enhancing digital compliance mechanisms.

This seminar examines how the restructured GST framework supports MSME growth, strengthens the Atmanirbhar Bharat initiative, and promotes the formalization of the informal economy. It also analyzes revenue trends and industrial development in states such as Tamil Nadu, Karnataka, and Telangana, aligned with the vision of Viksit Bharat 2047. Overall, the seminar provides an academic perspective on balancing revenue mobilization with business-friendly reforms.

The objectives of the seminar are:

- To assess how the rationalization of next-generation GST tax rates affects the financial sustainability of MSMEs in South India.
- To examine how technological advancements in the GSTN contribute to ease of doing business for young start-ups.
- To analyze the socio-economic transformation of rural livelihoods and small-scale industries following the 2025 tax structure revisions.
- To evaluate regional revenue collection trends in the southern states and their relationship with industrial development.

CALL FOR PAPERS

In the context of the above-mentioned objectives, the seminar invites conceptual, empirical research presentations and case studies in national context along with the seminar theme as well as other related issues.

Themes and Sub-Themes of the Seminar

The topics considered may include, but are not limited to, the following:

Theme-I: Next-generation GST Reforms and the MSME ecosystem

- Impact on working capital;
- Formalization of informal units;
- Rural livelihoods and handicrafts;
- Supply chain dynamics;
- Regional industrial clusters;
- Compliance costs;
- Access to credit through GST data;
- Sectoral growth (manufacturing);
- Legal perspectives for small taxpayers;
- Inter-state trade barriers.

Theme-II: GST as a catalyst for start-ups and digital entrepreneurship

- Implications of simplified registration;
- Technology-enabled compliance (AI & ML);
- E-commerce integration;
- SaaS and service sector growth;
- Investment sentiment;
- Export competitiveness;
- Digital transparency;
- Social entrepreneurship;
- Policy alignment for 2047;
- Stakeholder feedback mechanisms.