

TAX ON SUPPLY OF DIGITAL PRODUCTS AND SERVICES IN INDIA: A LITERATURE REVIEW WITH SPECIAL REFERENCE TO GST

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Abstract

Motivation: The volume of digital transactions volume rose to fifty percent in last half a decade, according to Ministry of Electronics & Information Technology. Digital revolution, a paradigm shift of mechanical products into digital products; face-to-face services into virtual. Lower overhead costs, wide market, low entry barrier, no inventory issue are the points where digital products get edge over physical products. Feel-good experience marked even in case of services. Asynchronous featured, own-pace and timeliness digital services have added worth to the conventional one. Since the inception the pace of the digital change continues to accelerate like anything.

Methodology: This review-paper considers vital research works done on digital product and digital services under the umbrella of the statutory provisions of GST. And magnifies both the aspects, digital market growth and GST provisions governing the same. Thus, the paper speaks about the factual role of GST Law, either maintaining transparency in digital transactions or marked to be a constraint.

Implications: Nation like India, is witnessing an unprecedented growth post digitalization through ecommerce transactions. Artificial Intelligence (AI), Machine Learning (ML), Cloud Based Platforms, Block-chain Technology are the new normal trends affecting how business interacts with clients and each other. Even Hybrid Work Model of rendering services has changed the conventional concept of office. The digital transactions happen over the internet and according to the Indian Laws such transactions are treated to be OIDAR that is Online Information Database Access & Retrievals. In this league levying charge on supply of intangible products or services is subject to a scrupulous statute and its provision.

Conclusion: The nascent statute, Goods and Service Tax (GST) Laws have taken exclusively care of the same. A promising future with a digital hike has been registered. And imposing undisputed charge upon is tedious that the present statutory provisions are making it possible.

Keywords – asynchronous, artificial intelligence, cloud-based platforms, block-chain technology, hybrid work model

1. Digitalization: Boon and Promising as well

Digitization flared up in India with the eruption of the pandemic, COVID-19. India, a country of 138 crore population registered ascension of digital business with the pandemic. Organisation for Economic Cooperation and Development, in its report Outlook 2020, claims better prospect in digital economy after the eruption of COVID and profess the proliferation of this sector with the surfacing of 5G and IoT (*OECD, 2020*).

Digital product, services and digital technology is the corollary of digital business model. According to Microsoft-IDC Report, Indian companies aim to increase revenue from digital products and services to 50% (*Microsoft, 2021*). Indian Brand Equity Foundation India has anticipated the growth of e-commerce market to reach US\$ 111 billion by 2024 and US\$ 200 billion by 2026. Various advantage of digital business is the main reason of stimulation in the adoption of digital business model by new and already existed companies. Government has allowed 100% FDI through the automatic route in E-Commerce (*IBEF, 2022*).

Digital goods and services basically represent sequence of bits, which has some utility, it has no tangible existence. Business of digital goods and services fueled up due to minimum overhead expenses, accessibility of large number of consumers, larger life span and easy upgradation. Companies are moving toward digital services because digital technology is proved more productive and efficient. Customers claimed to be more satisfied and companies gets the advantage of instant customer reach.

GST implemented on July 01, 2017 in India was one of the greatest taxation reforms. Claim for subsuming various taxes to make the whole nation, one market. It will not only reduce tax burden by subsuming tax but also provide input tax credit advantage.

Eradicating the double taxation burden and cascading effect were the major changes. It will surely ease the pre-existed complex tax structure and bring more transparency.

Central Board of Indirect Taxes and Customs clarify its stand on GST on digital goods and services. Digital goods and services are taxed under GST regime and are known as Online Information Database Access and Retrieval (OIDAR) services. For example, advertising on the internet, providing cloud services, e-books, movie, digital content, online gaming. The IGST Act defines OIDAR as “*a service whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated involving minimal human intervention.*”

The levy of GST on digital goods and service is 18% if the service supplier and service recipient both are in India, it is the duty of service supplier to get registered in India and supplier will be responsible for the collection of GST from service recipient @ 18%. If the service supplier is outside India and service recipient is in India this transaction will come under the jurisdiction of GST. If the service recipient is a business entity registered under GST, the service recipient is liable to tax under the reverse charge mechanism but if the service recipient is not registered under GST the service receiver must collect GST form the service recipient

2. Classified Literature Review:

Post-mortem exercise done on the literatures available for digital goods and services and indirect tax thereon has revealed an interesting fact. Though, digitalization in India is not a long back subject but the acceptance to the change has been remarkable. Domestic to business affairs it has been adopted without any hitch rather considered as a boon in the recent pandemic arose. Judicial hearing came online, consultancies, be it medical, legal and others started virtually; mentors and coaches dictated on monitor screens and many other unexpected changes came. And all digital products & services were appreciated like anything, may be because of being evident and fast. Following are the relevant reviews classified:

- 2.1. The New Economy**
- 2.2. Digital Transformation**
- 2.3. Digital Market Projection**
- 2.4. E-Commerce Industry**
- 2.5. Emerging Issues and Challenges**
- 2.6. GST & Pandemic Effect**

2.1. THE NEW ECONOMY:

2.1.a. Development of Digital Goods

This paper talks about the development of digital goods business in digitalized economy and analyses the key causes for the development of digital transformation of physical business. This paper focuses the difference of previous economy and digital economy to find out the factors behind the acceleration of economic performance in this new economy. There are various positive factors of supplying digital goods which has given the tough competition to physical business.

In spite of various pros there are some cons as well which must be study for the proper and smooth supply of digital goods in this new era of economy (*Quah, 2003*).

The development of a digital economy will have a remarkable impact on the sustainable development of an economy and society as well. The development of a digital economy would have a boosting effect on the development of a regional economy, both urban and rural as well. But the development of the digital economy would bring about a huge digital divide (*Meng, 2002*)

2.1.b. Global Rise of Digital Goods and Services:

Digital goods and services like Netflix, Airbnb, Fan Duel, Online gaming, Online services like ride sharing are making revolution in the field of E-Commerce and increasing the pace of development of this sector. These goods and services are re-structuring various industry like media and gaming industry. To gain the competitive advantage many goods and service providers are adopting this new trend. Research has been conducted by Total Retail, a retailer's source for contents and community on 6,115 consumers of 15 countries including India and this research highlighted that percentage of purchase of digital goods and services is 74% in total online purchase in 2021. This sector is attracting consumers due to safety, convenience and easy payment option are attracting consumer and only 31% consumers ordering online, so this market has potential of growth in future. This study also suggests some points of consideration for retailers like consumers preference is not same in case of payment option and rate of purchase vary country wise like Indian consumer download more music and less streaming, Malaysian customer used ride sharing services five times more than German. So, retailers should consider various factors while dealing digital goods and services (Total-Retail, 2019).

2.2. DIGITAL TRANSFORMATION:

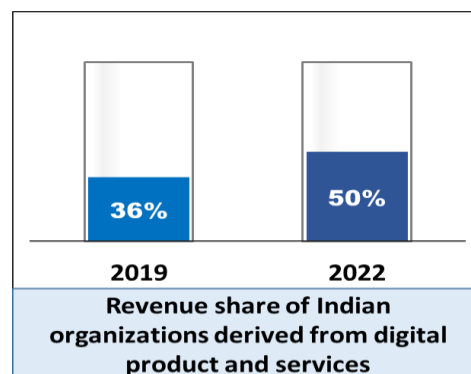
2.2.a. Growth in Digital Transformation:

Microsoft Research Report 2018 revealed a remarkable fact in its findings entitled as *Unlocking the Economic Impact of Digital Transformation in Asia Pacific*. Research conducted on 1,560 respondents in 15 market concluded hiked output, lesser cost of production, and rise in proceeds from digital products and services. Study professed tremendous growth in digital transfiguration with the adoption of latest technology like

Cloud storage, IoT, Artificial intelligence as these technologies is stimulant for the same. Previously, in 2017 digital goods and services stake in GDP was 4% however this report predicts 60% contribution of this sector in GDP in 4 years. Report claim 90% companies are under the process of digitalization and expects 20%-30% hiked in revenues.

Health care sector has played a remarkable role during the pandemic and much motivated toward the adoption of new technologies like machine learning, Data analytics, AI in order to provide better health care services. Microsoft India suggest development of digital system, convert data in to capital, less span projects and skill training to work in the present scenario are some solutions provided for increasing the pace of digitalization.

India organizations expect to grow their revenue share derived from digital products and services from one-third to half in 3 years. It was recorded that within the span of next three years from the year 2019 there will be a hike of approximately 14% in the digital product and services selling (Source: IDC).



Data Retrieved from Source: IDC

Exhibit 1. Revenue Share of Indian Organization derived from Digital Product & Services

2.2.b. E-Commerce Sector Series: Digital Goods:

Pay-U, an international payment gateway reported in 2021 on e- Commerce sector series on digital goods and services. The report recoded a rise in demand with the surge of Covid-19. This report is based on the research conducted on 19 countries including India. Segment of research undertaken; Digital video and music, streaming platforms, Online conferencing and online publishing. This report declares in Romania digital goods and services trade is at highest rate in comparison of all other countries undertaken for research.

Pay U has predicted consumer purchase of digital goods and services for 2021. This report has predicted India's spending on digital products is 3.2 bn in total spending of 14.7 bn of all the 19 countries.

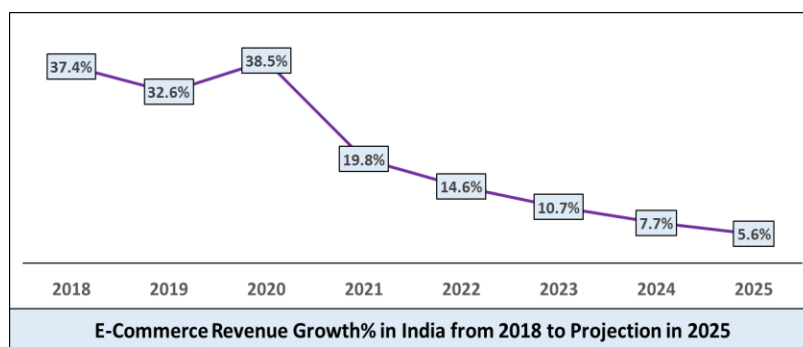
2.2.c. Trends Changing the Face of Digital Transformation in 2022:

According to Shoushany (2022) in a report cited, that a new technology and various innovations are behind the success of digitization. COVID 19 pandemic has compelled various companies to rush for the implementation of newly invented goods and technology as physical movement was restricted in that period. Due to reverse waives of pandemic companies was more compelled to go with the new trend to remain in the market. This report focusses on the major five innovations or trends which has turn the whole business world upside down. Cloud technology, Hybrid work model, Artificial intelligence and machine learning, transparent privacy policy and. Blockchain Technology, NFTs And the Metaverse. Cloud technology has replaced physical infrastructure and provide more secure storage for data which can be easily retrieve. Hybrid work model gives option to work from home which is proved to be more productive for companies and more satisfying for employees and well. Artificial intelligence and machine learning has shockingly helpful in the creation of personalized content experience while transparent privacy polices give security to customers on digital platform. As crypto-currencies is the amazing concept and blockchain is the technology behind the success and security of this concept.

2.2.d. E-Commerce and Digital Goods and Services:

E- Commerce represents purchasing and selling of goods and services on internet for e.g., computer, smart phones, digital media etc.

In 2018 revenue of e-commerce was 37.4%, In 2022 it was 14.6% and projected growth in 2025 is 5.6% which is in decreasing trend.



Data Retrieved from Source: Statista.com

Exhibit 2 - Purchasing and Selling on Internet

2.3. DIGITAL MARKET PROJECTION:

2.3.a. Product-wise projection data was revealed the following analysis (derived from the [statista.com](https://www.statista.com))

Digital Media: Digital media represents digital contents related to media traded on internet such as music (downloads and live streaming), online games, online books, online movies etc. Uber, Airbnb, and Grub Hub

Digital Health: Digital health comprises health applications, tools and technology related to health services, medicine availability through phone etc. (mHealth), electronic health records (EHRs), electronic medical records (EMRs) are some examples

Software Applications: Apps represents software that can be downloaded from app stores and can be used for various purpose. Apple, Inc.'s App Store and the Google Play store and other.

Digital Advertising: Digital Advertising represents marketing through internet. LinkedIn, Twitter, Facebook are the platforms which can be used for the same

E services: E-services consists all services provided through internet for e.g., online food delivery, e-tickets, online dating etc, like Swiggy, Zomato.

Smart Home: This represents home where devices and appliances are connected through internet, users can have easy access and control on devices and these devices are more under control and user friendly, Amazon Echo, Google Home, Samsung SmartThings are the platform of for smart home.

2.3.b. Projection on Software Business in India:

International Data Corporation (2021) Reported that international data corporation has projected US\$ 82 billion growth at the end of 2021. This market has registered 15.9% year to year growth. Indian software market is contributing 18.3% in software market in overall Asia Pacific excluding Japan and China. IDC continues that Indian companies are opting for new business model by adopting latest digital technologies that AI, Cloud storage in order to perform their function more appropriately and securely. expects 14.0% CAGR growth during 2020-2025. Cloud storage has enhanced the demand of Robotics Process Automation, AI platforms, conferencing and collaborative applications and IT service management.

Indian companies are restructuring their existing framework in order to coordinate with policies. Software seller are offering customised software as per the need of customer.

Projected Revenue (US \$ in 2022)	9.15 Billion	1.66 Billion	21.86 Billion	5.16 Billion	Projected Revenue (US \$ in 2022)	8.47 Billion	3.06 Billion
Projected Market Volume (US \$ in 2026)	22.07 Billion	2.36 Billion	35.3 Billion	8.39 Billion	Projected Market Volume (US \$ in 2022)	5.21 Billion	1.04 Billion
	Digital Health Market	App Market	E-Services	Smart Phones		Digital Health Market	Digital Advertising

Data Retrieved from Source: IDC

Exhibit 3: Projected Revenue & Projected Market Volume

2.3.c. Digital India Dream:

McKinsey Global Institute reported on Digital India Dream. This report was published 2019 which analyzed the growth of India on digital platform. India has the second largest population in the world which can be seen as the potential market for growth.

This report claim that Indian market is one of the fastest growing market. In 2018, 560 million subscribers of internet were registered but it represents only 40% of the total population which can be seen as a market which has much more possibility for exploration.

2.4. E-COMMERCE INDUSTRY:

2.4.a. E-Commerce Industry in India:

IBEF, a trust established by the Department of Commerce and Industry with the objective to promote Indian products in overseas. IBEF has predicted Indian E-Commerce growth up to US\$ 188 billion by 2025 in comparison of US\$ 46.2 billion in 2020.

This report further elaborates the internet connection situation in India which has reached to 830 million till 2021, IBEF consider internet and smartphone as a preceptive factor for boosting this sector.

This report by IBEF further elaborate that India positioned at 8th largest market placed for E-Commerce and 3rd largest online shopper base in the world after China and US. This data shows the significance of Indian E-commerce sector. India's E-commerce sector has attracted US\$ 15 billion, a maximum investment ever received by any sector in India. Various E-Commerce sites are doing their part by introducing vivid programmes like Flipkart has extended groceries services to 1800 cities in India, Amazon has launched One District One Product bazar, XPDEL a US commerce company to announce expansion in India.

Government has taken various remarkable step under Digital India, Make in India, Start Up India to register their contribution to flourishing this sector. For e.g. Industry and Internal Trade has undertaken open network of Digital Commerce in order to organize retailers on E-Commerce platforms, to prevail Ease of Doing Business in India government has developed rationalized licensing, promoted retail on digital platform, undertaken reformation of digital commerce, Government has also signed MOU with Union Bank of India to promote paper less transparent payment. All these efforts have secured and served 9.04 million orders worth 1,93,265 crore to 58,058 buyers from 3.79 million registered sellers till Feb 2022 (IBEF, 2022).

2.4.b. E-commerce market in India:

Viswanathan, (2017) in their study *Impact of GST on e-commerce industry in India*, identified the impact of GST on e-commerce. A large number of populations in India adopting computer and smart phones and due to easy availability and bearable price this sector is showing revolutionary sign.

This paper concluded that GST Will not only effect this sector positively but the supplier and consumer will be at advantageous site. GST has removed the complexity of computation and submission of tax which is a positive aspect.

Grant Thornton (2021), one of the largest Tax and Advisory firm, submitted its analysis on the E-Commerce market in India, and explain different aspects of E-Commerce industry. This report considers digital payment, online advertisement, customer's interest and knowledge, hyper local logistics and analytics driven customer engagement are stimulating factor for the growth of E-Commerce. Further elaborating the E-Commerce situation declares 25.1% yearly rate of growth from 2015-2025. Daily transactions on this platform is 1.2 million. It also predicts 974 million internet users and 220 million online shoppers in India by 2025.

E-Commerce is segregated in various segments like retail, travel, food delivery, Auto and others and all the segments are reporting growth. E-Commerce channel is replacing physical mode of business due to vivid advantage like convenience, variety of products, various payment options etc. This report further claims that awareness and trust on digital payment has drastically increased. While COVID, online payment was the easiest option due to which Government E Payment Option Ranking has declare 28 positions for India. Lastly declares latest technology and digitalization is the key factor of acceleration of growth in E-Commerce industry in India.

2.5. EMERGING ISSUES AND CHALLENGES:

2.5.a. Challenges of Digital Goods and Markets

This paper focuses on the research on digital goods market for the exploration of challenges faced by digital goods market. This paper suggests that, various other discipline should be taken into consideration and help should be withdrawn for the future research on digital goods markets. Evolution of this market has accelerated the research in this field for further exploration which will help to find challenges and solution for the same. This will serve the basis of further development of this sector (*Bhattacharge et.al., 2011*)

2.5.b. More an Adjustment rather an Arrangement:

There are many instances where the market is adjusting well to digital transformation. The long-term effects of Demonetization are yet to be ascertained. It is expected that it can improve the Indian economy in the long run by increasing tax compliance, financial inclusion, consequently improving the state of the economy (*Ramija, 2018*)

2.5.c. Digital Transformation in the Age of covid-19:

This report declares covid-19, a major reason of re modelling the pre-existed business model. Due to pandemic internet demand shot up to 60%. This report shows the remarkable changes in the usage of internet as in 2009, per 100 inhabitants 32 subscription was accounted however this scenario has been changed and now 113 subscriptions has been recorded per 100 inhabitants in 2019 with 27% increase in fiber connection in the same year. This report also shows 25% increase in firm's turnover through e-commerce in 2018. Increases usage starts a debate of better quality and secured internet services. This change has drawn government's attention on digital technologies like Artificial intelligence, blockchain, 5G, as government believe these will be proven as catalyst for new business model.

Government is accommodating few factors like access, innovation, trust, job, society and market for framing policy for digital development.

2.6.GST & POST-COVID EFFECT:

2.6.a. E-Commerce under GST:

The Institute of Chartered Accountants of India (ICAI, 2017), in one of its study papers provided certain facts regarding the taxation on e-Commerce. The study discusses following impact of GST on E-Commerce operators and suppliers as well:

- a. Due to implementation of GST, e-commerce operators and suppliers have to upload invoice of supplies. That will bring transparency in trade practices.
- b. GST contains strict penalties provision in case of non-fulfilment of any provisions, thus compliance to GST need to be followed without any excuses.
- c. Compulsory registration under GST and registration of business in all states from where business is making taxable supplies in states. Though some of the states have been given a relief to enjoy lower threshold limits for the registration.
- d. ERPs modification is required due to introduction of GST provisions to handle the new requirements emerging due to GST.
- e. Orders must contain HSN or SAC code.
- f. Invoice must bear place of supply and all the important details.

This study talks about some problems which may encounter in e-Commerce trade which must be addressed promptly and more clarification must be issued for the same such as e-commerce transaction must involve cash on delivery option and as tax will be collected at source this will affect the working capital situation of the company. There is another problem arises if goods transferred form one state to another state without transfer of ownership that will be accounted as a taxable transaction under GST which must be looked upon.

Place of supply in case of services may create confusion and free supplies provided in case of schemes taxable under GST and matter of input tax credit afterward, this may discourage business to provide schemes. This study focuses not only detail provision of GST on e-Commerce but also the points of clarification in detail.

2.6.b. Impact of GST on E-Commerce (Jadhav et. al, 2017)

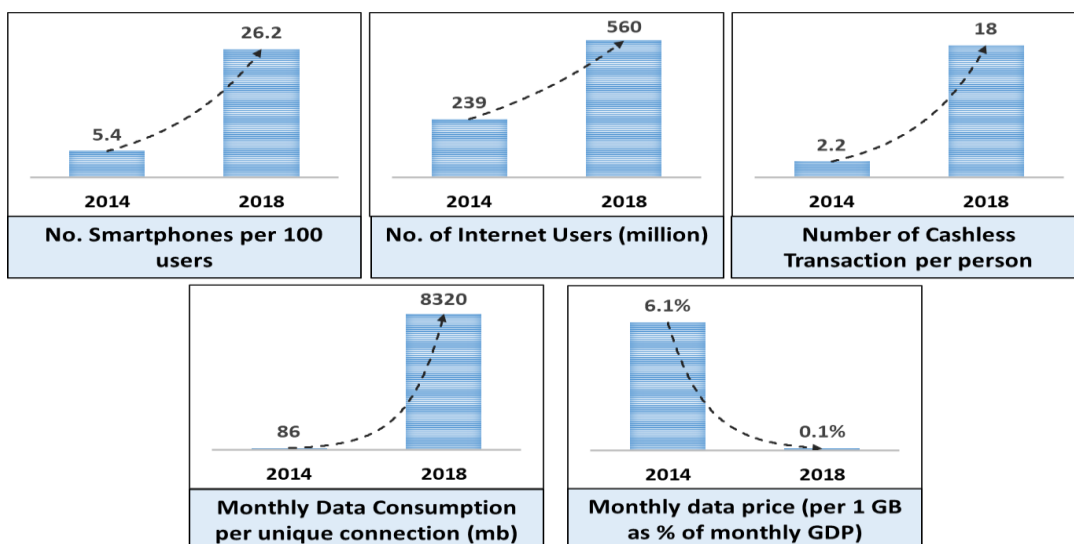
E-commerce involves trading online. It has various benefit for business like low cost of goods, large number of consumers due to no geographical barriers is unique change in Indian economy and government claim it is beneficial for business and consumers but complicated compliance and new rules can create hindrance in the development of this sector.

2.6.c. CBIC report on Online information on data base access and retrieval service (OIDAR)

This report provides detail rule of GST on OIDAR. The IGST Act defines OIDAR as services provided by information technology over the internet or an electronic network in automated mode. GST is levied 18% however the responsibility of collection of GST differs whether service supplier and service recipient belongs to India or belongs to outside India. Different provision can be seen for registered and non-registered business entity under GST.

2.6.d. Pre and Post covid situation of India on Digital Platform

The demand of smart phone has increased up to 2.62 in 2018 however it was 5.4 in 2014. Total number of internet user surge from 239 m in 2014 to 560 m in 2018. No of cashless transaction got boost from 2.2 m in 2014 to 18 m in 2018. Monthly data consumption shows an increasing trend from 86 mb to 8320 mb in 2018 while monthly data price per GB has decreased from 6.1% in 2014 to 0.1% in 2018.

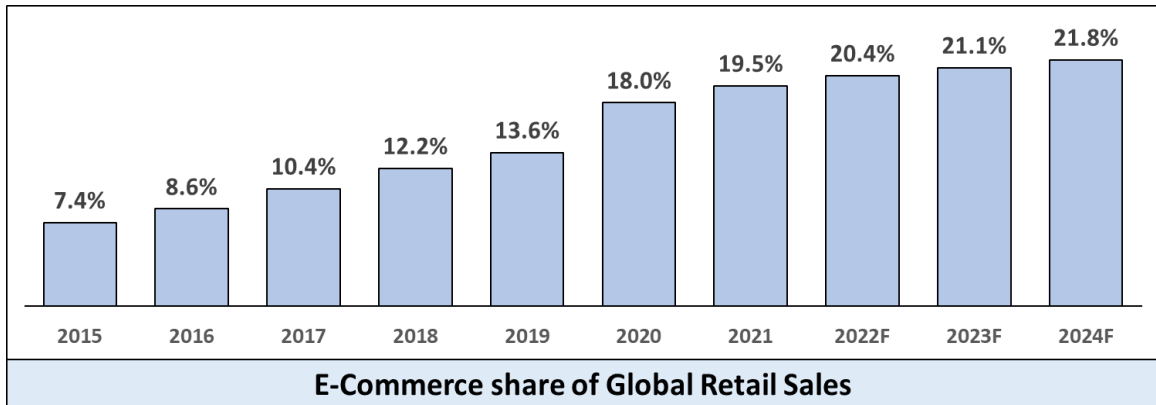


Data retrieved from source: Statista

Exhibit 4: Post COVID Digital Usage – Change observed

2.6.e. International Trade & Administration Report Impact of COVID on e-Commerce:

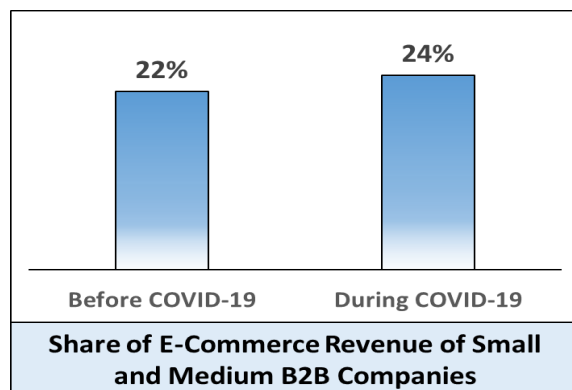
International Trade Administration, an agency in the United State Department of Commerce that promotes United States exports on non-agriculture US services and goods. This report represents surge in the growth of revenue from online retail sale during 2019-2020. This report further predicts 21.8% growth in retail E-Commerce worldwide through 2024 (ITA, 2020).



Data retrieved from source: ITA

Exhibit 5. e-Commerce Share in Global Retail Sales

Pandemic has affected the business worldwide. No country remains un effected. Following exhibit represents e-Commerce revenue of B2B companies during the pandemic in 2020. In India before COVID B2B revenue was 22% which has increased at 24% during COVID. Source: International Trade and Administration



Data retrieved from source: ITA

Exhibit 6. Share of B2B Companies Selling Through E-Commerce Before and During the Pandemic in India

3. Research Methodology:

This study uses Ex-post facto approach which is also known as a descriptive approach. In Ex post facto study research starts after the fact has been established without interference from the researcher. In this quasi-experimental study, we have examined an independent variable GST present prior to the study, effects on dependent variable, Digital Goods and Services. In this study participants are not altered. For the same literatures comprising of research papers, reports of the commercial and government agencies have been reviewed. For these literatures were categorized into six main categories- The New Economy; Digital Transformation; Digital Market Projection; E-Commerce Industry, Emerging Issues and Challenges, and GST & Pandemic Effect.

This review-research paper considers vital research works done on digital product and digital services under the umbrella of the statutory provisions of GST. And magnifies both the aspects, digital market growth and GST provisions governing the same. Thus, the paper speaks about the factual role of GST Law, either maintaining transparency in digital transactions or marked to be a constraint.

4. Bibliometric analysis of literature on Tax (GST) on Supply of Digital Products and Services:

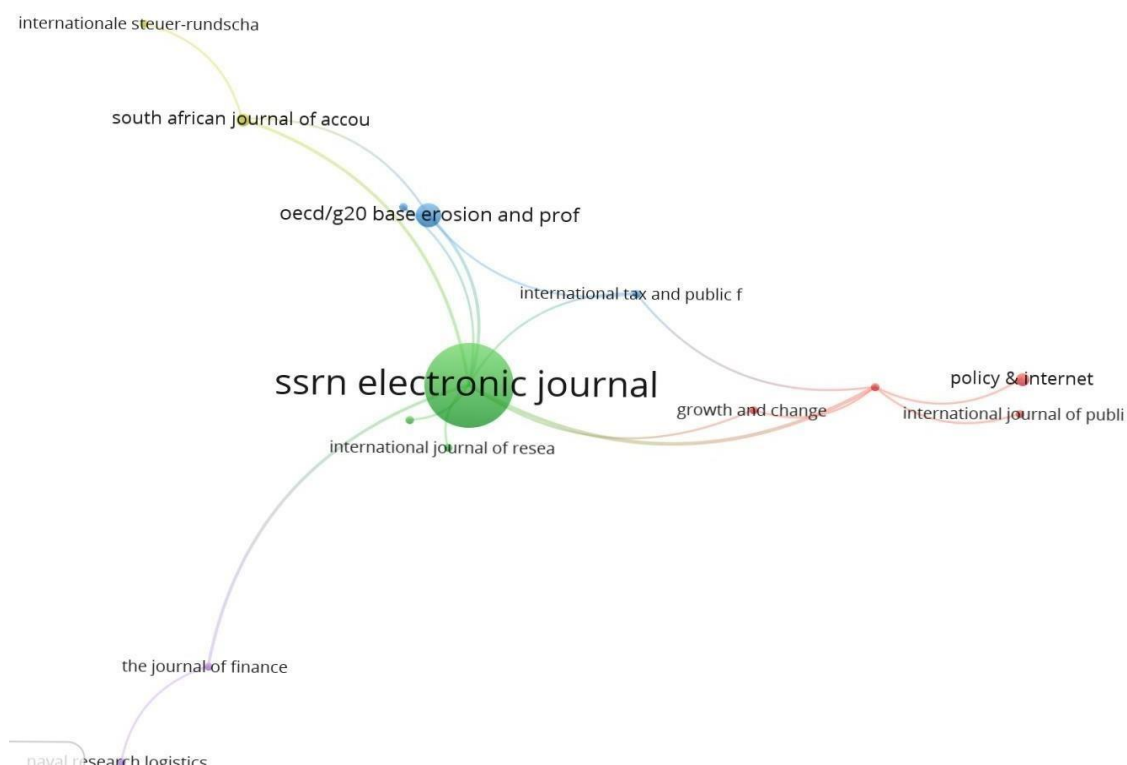


Figure developed through: VOS-viewer, Source - Dimension

Exhibit 7. Bibliometric Analysis on Network Visualization Map: Tax on e-Commerce

Network visualization map of terms in title/abstract fields of documents in the Tax on e-Commerce and Digital products and services related literature. This analysis shows the related paper citation and source.

The minimum document of a source is 1 and minimum number of citations of a source is also 1. The map shows five clusters. The map was created by VOS-viewer.

5. Objectives:

1. To study acceptability of digital goods and services market in India with the change:

Since digital market and digital products are new for the nation, thus its acceptability needs to be observed. From tangible and apparent supply, switching virtually would not be that easy for all to accept. Thus, the paper intends to understand and study the acceptability of digital products. And,

2. To study the e-commerce penetration post GST:

e-Commerce Market being very promising and the most feasible one in the era where pandemic has occurred. Therefore, the paper also intends to study the volatility of the e-Commerce Market along with the GST impact on the same.

6. Limitations:

GST is a commendable step in the field of e-Commerce as it will guide legal recognition of e -Commerce model of business in India but with some confusion, doubts and hindrances. e- Commerce platforms are bounded to get registration under GST irrespective of sales however the same rule is not applicable for offline sellers. Stock transfer is treated as supply and is taxable even from seller to warehouse which creates cascading effects as normally seller do not “sell” stock to e-commerce companies. e-commerce firms also find it difficult to determine place of supply specially in case of large sellers who supplies from various states. Under GST, TDS deduction will be shown in the seller’s electronic ledger, which can create problem in case of reversal of TDS. At last businessmen is overburdened with the compliances which is a constraint for new businessmen.

7. Research GAP:

Digital products and services are emerging, only popular and limited products are taken into consideration and only big portal play main role in case of assessment of revenue generation from sale of digital products and services.

8. Conclusion:

E-commerce intervention has transformed Indian market with in very short span of time. This new business models have attracted all business and companies and to stand in the competition they are following this new trend. This paper mainly focuses on Digital Goods and New Economy, e-Commerce Industry, e-Commerce under GST.

Development of internet has developed the new industry that is digital industry along with new types of products that is digital products and services. These digital transactions take place over the internet which is the unique feature of this industry. As this is a new industry GST has taken digital industry and digital goods and services under its purview and treated such transactions as Online Information and Database Access and Retrieval.

Convenience, large access of customers, low overhead expense and high profitability is the reason behind the development of this new business platform. Research reports and surveys ensure the good performance of this sector and projected positive trend in revenue and market volume in future. GST implementation has ensured the reduction of complexity and transparency in digital transactions.

Appendix:
List of Exhibits

No.	Title	Source of Data
1.	<i>Revenue Share of Indian Organization</i>	<i>IDC</i>
2.	<i>Purchasing and Selling on Internet</i>	<i>Statista</i>
3.	<i>Projected Revenue & Projected Market Volume</i>	<i>IDC</i>
4.	<i>Post COVID Digital Usage – Change observed</i>	<i>Statista</i>
5.	<i>Exhibit 5. e-Commerce Share in Global Retails Sales</i>	<i>ITA</i>
6.	<i>Share of B2B Companies Selling Through E-Commerce Before and During the Pandemic in India</i>	<i>ITA</i>
7.	<i>Bibliometric Analysis on Network Visualization Map: Tax on e-Commerce</i>	<i>Dimension</i>

Acknowledgement:

This paper and the research behind it would not have been possible without the extraordinary support system of the institution, United University, India. The access to the amenities resulted in true guidance and motivation to keep my research work on track.

We would like to show our gratitude to all the authors cited in this paper even those who streamlined our thoughts and been made part in the bibliography.

Also, we are thankful to our Faculty Coordinator, Prof. R. Srivastava, Head, Faculty of Commerce & Management, United University (India) of for her creative and valuable suggestions during the research for this paper. Her willingness to give help and insight has been very much appreciated.

We are obliged to the YEMR, Peer-Review Committee Members for going through the write-up and allowing us to come-up with the worthy content though their valuable comments & suggestions.

Finally, we wish to thank our parents for their unconditional support and encouragement throughout the study.

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