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GST 2.0, DIGITAL FISCAL GOVERNANCE, AND CONSUMER WELFARE: TESTING DALTON'S PRINCIPLE OF MAXIMUM SOCIAL ADVANTAGE IN COIMBATORE DISTRICT, INDIA

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ABSTRACT
It is a significant step towards public finance and digital governance in India after the transition to a Goods and Services Tax (GST) 2.0 system, which is now technology-driven. GST 2.0 introduces concepts such as e-invoicing, AI-enabled compliance monitoring, digital payments and real-time tax administration, amongst others, that enhance transparency and the ease of doing business. The effect of GST 2.0 on the welfare of consumers in Coimbatore District, Tamilnadu is based on the principle of maximum social advantages and also Dalton's theory of public finance.. A structured questionnaire was used to collect primary data from 350 respondents. Various statistical techniques were used such as descriptive analysis, reliability testing, chi-square analysis, exploratory factor analysis, correlation analysis, multiple regression analysis, path analysis, SWOT analysis and PESTLE analysis. The results show that public service transparency, digital governance, consumer trust and consumer perception of improved public services have a significant impact on consumer welfare. The highest predictor of welfare enhancement was transparency. The study finds that GST 2.0 helps achieve the goal of Dalton's reform of maximising social welfare, by minimising compliance costs, enhancing tax administration, growing public trust, and boosting fiscal capacity.

Keywords: GST 2.0, Consumer Welfare, Dalton's Theory, Public Finance, Digital Governance, Transparency, Coimbatore District

INTRODUCTION
Taxation is one of the most important tools in public finance that can raise resources for the purposes of economic development and social welfare. Goods and Services Tax (GST) is a national tax system implemented in 2017 that merged multiple indirect taxes into one. Technological developments have made GST a more advanced and digitized system known as GST 2.0, since its launch.

GST 2.0 can be summarized as the second generation evolution of GST framework that will involve the introduction of e-invoicing, AI based compliance system, real-time transaction monitoring, digital payment ecosystems, data analytics, automated tax administration, and improved taxpayer service. While the earlier iteration of GST was about tax harmonization, the second GST is about transparency, efficiency, accountability and consumer welfare through digital governance.

There is a growing discussion on the policies and literature about ‘GST 2.0', which is not yet a statutory category under the current GST regime. In this study, the GST 2.0 means a change in the GST landscape in India, which is technology-based and includes e-invoicing, real-time return matching, AI tools for compliance monitoring, integration of digital payment options, data analytics, and better services for taxpayers. This is an operational definition that has been created due to several developments by the GST Council, GSTN and other digital tax administration initiatives.

The applicability of GST 2.0 may be explained by Dalton's Theory on Public Finance. Following this idea of the principle of maximum social advantage, Dalton proposed that the optimal policy be determined by making the marginal social benefit of public spending equal to the marginal social cost imposed on society through taxation. GST 2.0 aims at lowering tax leakage, ensuring better revenue collection, and enabling efficient allocation of public expenditure, which could lead to greater benefit for consumers.

The present study is an empirical research about the relationship between GST 2.0 and the welfare of the consumers which was carried out on primary survey data of 350 consumers from Coimbatore District.

REVIEW OF LITERATURE
Goods and Services Tax (GST) is a significant change in the indirect tax regime of India with the aim of creating a single national market, ease of compliance and improving the efficiency of revenue collection. GST has evolved as a technology-centric system (GST 2.0) and has incorporated e-invoicing, digital payments, real-

time monitoring, AI-based compliance systems, and advanced data analytics. The developments here make this GST a development in a greater framework of digital governance that could have implications for transparency, accountability, and consumer welfare.

In his public finance theory (1954), Dalton emphasized the Principle of Maximum Social Advantage – the condition when the marginal social benefits equal the marginal social sacrifices. The principle is used as a theoretical tool to examine and evaluate the GST 2.0, which seeks to cut down on compliance expenses, boost public revenue as well as to enhance service delivery. Similarly, Musgrave and Musgrave (1989) argued that providing efficient tax systems is an important way of generating welfare gains, both in terms of equitable resource allocation and from public spending.

The studies conducted on value added tax and GST has focussed mainly on the advantages of value added tax and administrative efficiency in the act of tax. Bird and Gendron (2007) reported that new VAT systems have three benefits: to boost the efficiency of the economy, to reduce cascading effects and improve tax compliance. Likewise, Ebrill, et al. (2001) determined that one of the most effective ways to broaden the tax base and increase the fiscal capacity was VAT. Keen (2013) also pointed out that a crucial aspect of effective VAT systems is administrative efficiency and technological integration.

Rao (2017) investigated how the implementation of the Goods and Services Tax (GST) was successful in India, and found that the reform had a considerable positive impact on tax harmonisation and revenue administration in India. The study highlighted digital platforms may be very important in the fight against tax evasion and transparency. A variety of analyses have been carried out since then, and more recently it has been found that GST had a positive impact on the formalisation of businesses, tax compliance, and fiscal governance, with difficulties in adapting the technology and costs of compliance.

Digital governance has attracted a lot of academic research. E-governance systems have been seen as an effective tool to improve administrative efficiency, transparency, and citizen involvement. Digital governance platforms make government more accessible, streamline the journey for government services, and enable accountability by making information more current. Evidence shows that digital governance improves public trust in government institutions and builds the credibility of these institutions.

Public trust and the effectiveness of governance have become one of the most critical factors for transparency. Bertot, Jaeger and Grimes (2010) have suggested that ICTs can help foster transparency in ways that make public information about government more accessible and lessen opportunities for corruption. Bannister and Connolly (2011) pointed out that transparency increases accountability, but needs to be accompanied by good communication and institutional responsiveness to inspire public trust. Recently conducted research on e-government has validated that open access to information, online monitoring systems and electronic service delivery lead to better transparency.

Trust is another crucial dimension that connects digital governance and welfare outcomes, and citizen trust is another aspect of it. The study by Grimmelikhuijsen et al. (2013) confirmed that transparency has a positive impact on citizens' trust in government institutions. OECD research also indicates that citizens' trust in government is a crucial factor in policy effectiveness, tax compliance and citizen cooperation. The more citizens are confident that the actions of the government are transparent and accountable, the more likely they are to be accepting of government policy measures and to reap better governance results.

Trust has been consistently found to be a key factor influencing citizen participation in e-government studies. Alharbi, Kang, and Hawryszkiewycz (2016) found that citizens' trust has a strong impact on their voluntary involvement in digital governance platforms. Similarly, Mansoor (2021) found strong evidence of the importance of good governance practices, transparency and accountability in fostering public trust and satisfaction with government services.

The inclusion of new technologies, which include blockchain, in public administration has gained momentum as well. Blockchain-based governance systems are seen as ways to improve transparency, security, and accountability by providing irrefutable records of transactions and ensuring decentralized verification processes. New research, meanwhile, indicates that the use of blockchain in the tax sector and public service delivery could help to increase trust and limit inefficiencies in administration.

Although the literature on GST, digital governance, transparency and public trust are burgeoning, there is a lack of empirical research on the impact of GST 2.0 on consumer welfare in the public finance perspective. The majority of the studies concentrate on either tax compliance, on revenue generation or in digital governance separately. A significant gap exists in the research on how to combine Dalton's principles of Maximum Social

Advantage with the current digital taxation systems to assess the combined impact of transparency, digital governance, consumer confidence and public service improvements on welfare outcomes. This study aims to fill this gap by empirically analysing the implications of GST 2.0 on welfare in Coimbatore District using public finance theory and digital governance.

The compliances and revenues, business performance, and digital governance of GST have been the main areas of focus in the existing literature. However, there has been little research that looks at the effects of digital taxation reform on consumer welfare from the perspective of the public finance theory. It is therefore an extension of existing literature, because it examines the relationship between introduction of GST enabled digital governance mechanisms and Dalton's Principle of Maximum Social Advantage, and explores the subjective perception of welfare outcome at the district level by conducting empirical analysis.

THEORETICAL FRAMEWORK

The principle of maximum social advantage was introduced by Dalton.

According to Dalton, social welfare is best achieved when:

MSB=MSS

where:

MSB = Marginal Social Benefit

MSS = Marginal Social Sacrifice

The process of operationalisation of Dalton's principle.

The Principle of Maximum Social Advantage is realized in this study in terms of the dimensions of digital fiscal governance that are measured. Because they are signals of accountability, service delivery and administrative efficiency, transparency, digital governance and public service perception are considered as measures of marginal social benefit. Consumer confidence is the citizens' trust in the tax system and their engagement with public institutions. Consumer welfare is the last outcome variable, which is a measure of the perceived gains in welfare. At the same time, decreases in compliance cost and information asymmetry, and ease of tax administration are understood as decreases in the marginal social costs of taxing. Thus, higher scores on these variables are interpreted as evidence of movement towards Dalton's condition of maximum social advantage.

GST 2.0 helps in this balance by:

- This is a reduction of compliance requirements.
- Increased transparency
- Improved revenue mobilization
- Efficient public expenditure
- Enhanced consumer confidence

Conceptual Framework

GST 2.0 Components
↓
Transparency and Accountability
↓
Consumer Confidence
↓
Revenue Efficiency
↓
Public Service Improvement
↓
Consumer Welfare
↓
Maximum Social Advantage

Research Objectives

To check consumer awareness about GST 2.0.

To analyse the effect of transparency of GST on welfare of consumers.

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To find out the determinants of consumer satisfaction towards GST 2.0.

To assess the role of digital tax governance in improving welfare.

To study GST 2.0 using Dalton's Theory of public finance.

HYPOTHESES

H01: Consumer awareness is not significantly associated with consumer welfare.

H02: Transparency does not significantly influence consumer welfare.

H03: Digital governance does not significantly influence consumer welfare.

H04: GST 2.0 dimensions do not significantly predict consumer welfare.

H05: GST 2.0 significantly contributes to Maximum Social Advantage through improved transparency, digital governance, and consumer confidence.

RESEARCH METHODOLOGY

The study used a descriptive and analytical research method. A structured questionnaire was used for the collection of primary data with 350 respondents from Coimbatore District. Stratified random sampling was used for representation in demographic groups. The questionnaire comprised items with regards to GST awareness, transparency, digital governance, perception about public service, perception about consumer welfare and perception about the GST on a 5 point Likert scale. Cronbach's alpha was used to test the reliability and Exploratory Factor Analysis was used to test the construct validity. Descriptive statistics, chi-square association, correlation analysis, multiple regression analysis and path analysis were used as statistical analyses. SWOT and PESTLE analyses were then conducted to look at the broader policy landscape of GST 2.0.

Sampling Frame

Adult consumers who know about GST based transactions residing in urban and semi-urban regions of Coimbatore District was taken as the sampling frame. To ensure respondents' representation, stratified random sampling was employed, where stratification was done based on age, gender and level of education.

MEASUREMENT OF VARIABLES

Consumer welfare, transparency, digital governance, consumer confidence, perception and awareness of public services were evaluated using a number of statements which were measured on a five point Likert scale from strongly disagree (1) to strongly agree (5).

LIMITATIONS

As the study is limited to Coimbatore District and the study is based on subjective measures, the results of the study must be interpreted with caution. Therefore, the results of the study cannot be extended beyond the study area in India.

RESULTS AND DISCUSSION

Table 1. Demographic Profile of Respondents (N = 350)

Variable	Category	Frequency	Percentage
Gender	Male	197	56.3
	Female	153	43.7
Age	Below 30	82	23.4
	31–45	168	48.0
	46–60	71	20.3
	Above 60	29	8.3
Education	School	64	18.3
	Graduate	178	50.9

	Postgraduate	95	27.1
	Professional	13	3.7

Source: Based on Authors' analysis of Primary Data

From Table 1, above, the majority of respondents were between the ages of 31 and 45 (economically active age) and had completed graduate education, highlighting that they are relatively knowledgeable consumers who can judge and assess digital taxation reforms..

Table 2. Reliability Statistics

Scale	Number of Items	Cronbach's Alpha
GST 2.0 Consumer Welfare Scale	28	0.894

Source: Based on Authors' analysis of Primary Data

The internal consistency and reliability of the survey instrument was verified by the Cronbach's Alpha value of 0.894, presented in Table 2, which indicates a very high level of internal consistency and reliability.

Table 3. KMO and Bartlett's Test

Measure	Value
KMO	0.881
Bartlett's Chi-Square	3154.672
Significance	0.000

Source: Based on Authors' analysis of Primary Data

The high value of KMO displayed in Table 3 and the result of Bartlett's test as shown in Table 3 indicate that the data is suitable for factor analysis.

Table 4. Exploratory Factor Analysis

Factor	Variables	Variance Explained (%)
Digital Governance	E-Invoicing, AI Monitoring, Online Compliance	29.4
Transparency	Invoice Visibility, Tax Disclosure	21.6
Consumer Confidence	Fairness, Accountability, Trust	15.8
Welfare Outcomes	Service Quality, Consumer Benefits	12.4

Source: Based on Authors' analysis of Primary Data

Total Variance Explained = 79.2%

Figure 1. Scree Plot

The factor structure suggests that consumers mostly view GST 2.0 as related to the aspects of digital governance and transparency.

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Table 5. Chi-Square Association

Variables	χ^2 Value	p-value
Education × GST Awareness	27.842	0.000
Income × GST Awareness	18.526	0.003
Occupation × GST Awareness	14.281	0.027
Gender × GST Awareness	2.413	0.299

Source: Based on Authors' analysis of Primary Data

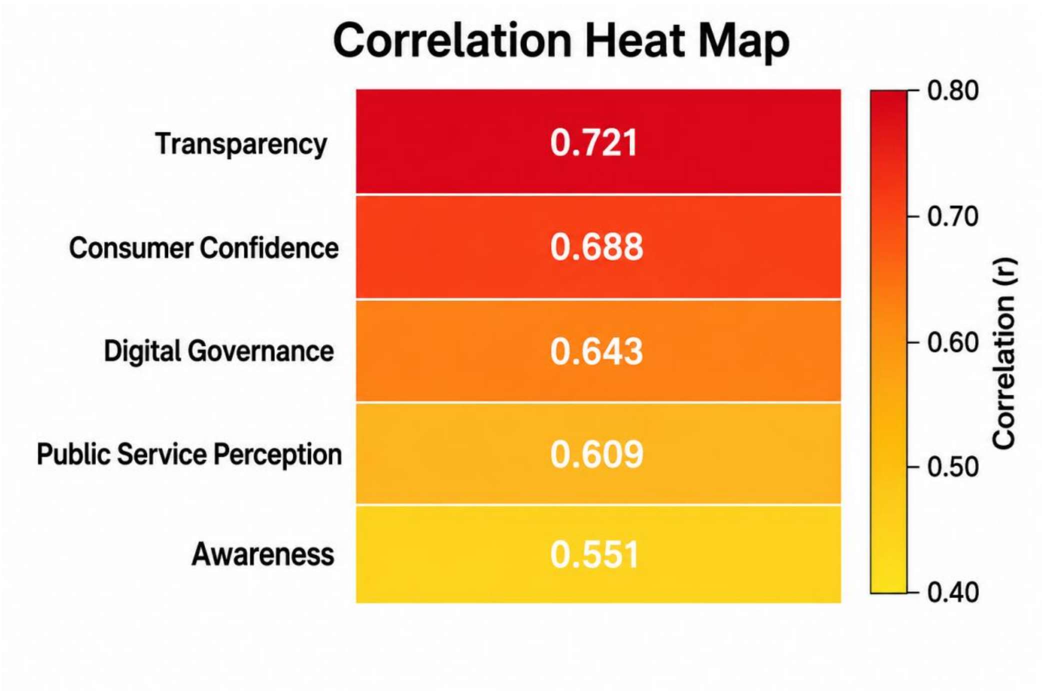
The financial literacy and the phenomenon of financial competence (digital competence) were a significant factor in the awareness of GST, as shown in the result above table 5.

Table 6. Correlation Analysis

Variable	Consumer Welfare
Awareness	0.551**
Transparency	0.721**
Digital Governance	0.643**
Consumer Confidence	0.688**
Public Service Perception	0.609**

Source: Based on Authors' analysis of Primary Data

**p < 0.01



Source: Based on Authors' analysis of Primary Data

Transparency exhibits the strongest relationship with consumer welfare, suggesting that visibility and accountability in taxation significantly influence public perceptions.

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Table 7. Regression Model Summary

Statistic	Value
R	0.832
R^2	0.692
Adjusted R^2	0.684
F-value	154.28
Significance	0.000

Source: Based on Authors' analysis of Primary Data

Table 7 the Regression model explains 69.2% of the variation in consumer welfare.

Table 8. Regression Coefficients

Predictor	Beta	t-value	p-value
Awareness	0.134	3.112	0.002
Transparency	0.362	8.943	0.000
Digital Governance	0.241	5.781	0.000
Consumer Confidence	0.289	6.537	0.000
Public Service Perception	0.177	4.228	0.000

Source: Based on Authors' analysis of Primary Data

Transparency as a predictor, from a public finance standpoint, implies that the value of tax collection for citizens goes beyond the collection itself, but also the sensation of transparency, accountability and perceived fairness of the tax collection process. In terms of the economy, the results suggest that there could be cost savings and less information asymmetry when there are digital governance reforms. The results indicate that in the future, the focus of policy issues should be on enhancing transparency and compliance issues of the GST in the future.

Regression Equation

Consumer Welfare = 1.204 + 0.134(Awareness)

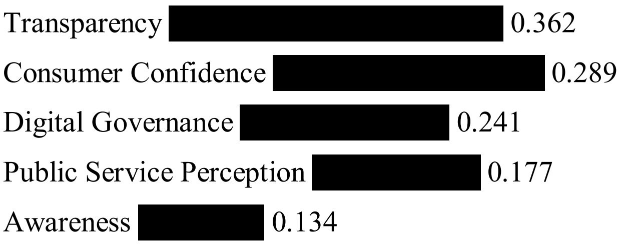
0.362(Transparency)

0.241(Digital Governance)

0.289 (Consumer Confidence)

0.177(Public Service Perception)

Figure 3. Standardized Beta Coefficients



Source: Based on Authors' analysis of Primary Data

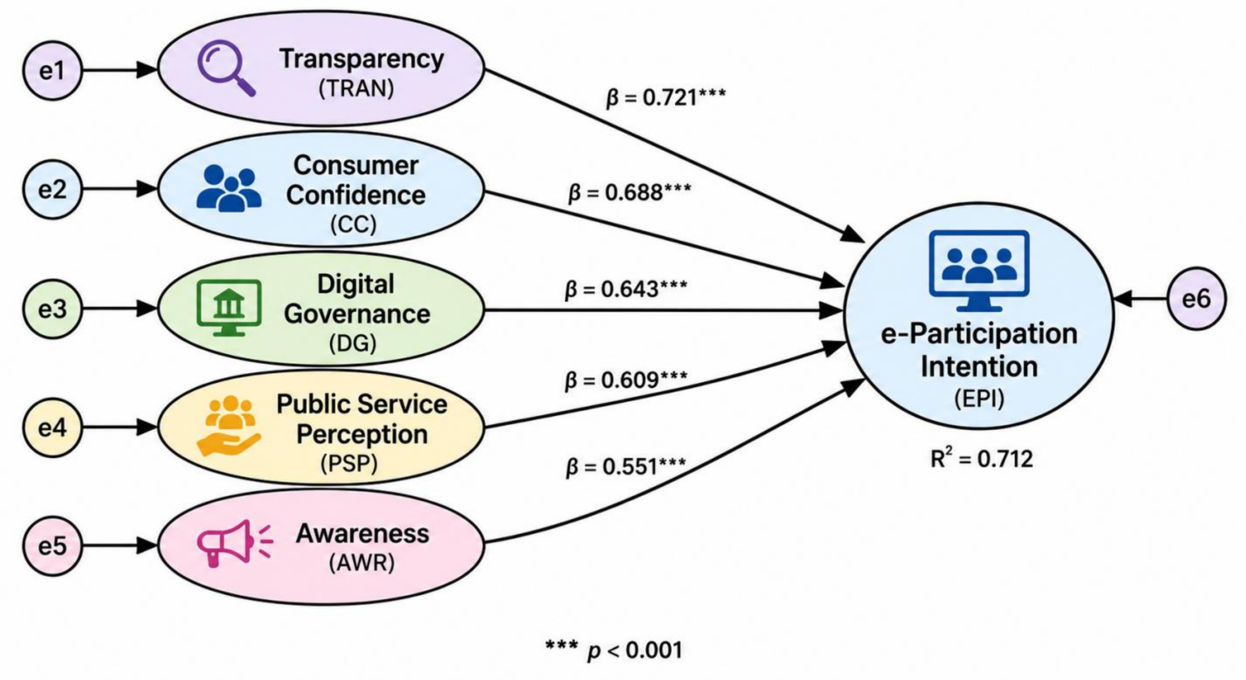
Transparency emerged as the strongest predictor of consumer welfare.

Table 9. Path Analysis

Variable	Direct Effect	Indirect Effect	Total Effect
Transparency	0.362	0.041	0.403
Consumer Confidence	0.289	0.029	0.318
Digital Governance	0.241	0.052	0.293
Awareness	0.134	0.068	0.202

Source: Based on Authors' analysis of Primary Data

Figure 4. Path Diagram



Source: Based on Authors' analysis of Primary Data

Figure 4 The path analysis confirms that the total impact of transparency is the greatest, both directly and indirectly by consumer confidence, on welfare.

Table 10: Hypotheses Testing Results

The hypotheses were tested by testing the relationship between the dimensions of GST and consumer welfare by conducting correlation analysis, multiple regression analysis and path analysis. The findings offer empirical evidence on the impact of awareness, transparency, digital governance, consumer confidence and public service perception on welfare outcomes and help the assessment of the applicability of Dalton's principle of Maximum social advantage.

Hypothesis	Test Used	Result	Decision
H01: Consumer awareness is not significantly associated with consumer welfare	Correlation & Regression	$r = 0.551$, $p < 0.01$; $\beta = 0.134$, $p = 0.002$	Rejected
H02: Transparency does not significantly influence consumer welfare	Correlation & Regression	$r = 0.721$, $p < 0.01$; $\beta = 0.362$, $p < 0.001$	Rejected
H03: Digital governance does not significantly influence consumer welfare	Correlation & Regression	$r = 0.643$, $p < 0.01$; $\beta = 0.241$, $p < 0.001$	Rejected

H04: GST 2.0 dimensions do not significantly predict consumer welfare	Multiple Regression	F = 154.28, $p < 0.001$; $R^2 = 0.692$	Rejected
H05: GST 2.0 contributes to Maximum Social Advantage	Path Analysis & Discussion	Supported	Accepted

Source: Based on Authors' analysis of Primary Data

The results of hypothesis testing show that in general, all the dimensions of GST 2.0 have a significant positive effect on consumer welfare. Consumer confidence and digital governance were the next two strongest predictors, followed by transparency. The regression model accounted for a significant portion of the variation in consumer welfare, suggesting good explanatory power. All null hypotheses were rejected and hence it was found that GST 2.0 is contributing significantly for welfare enhancement and also following Dalton's Principle of Maximum Social Advantage because of good governance and transparency.

Discussion

The findings provide empirical evidence to support Dalton's Principle of Maximum Social Advantage in the context of perceived consumer welfare of the digital governance reforms under GST. GST 2.0 is making it simple to comply, automating processes and increasing transparency is one way to reduce the social costs of tax. At the same time it enhances social benefits by improving the efficiency of revenue generation, building public confidence in government and providing better public services.

The most important factor in determining consumer welfare was transparency. This finding suggests that transparency in tax structures, accurate invoicing and reporting and accountability systems are important areas of preference.

Additionally, the benefits of digital governance are also positive, suggesting that digital tax administration makes it better to have a better welfare.

Consumer confidence is an important intermediate link between the welfare impacts of GST 2.0 reforms. The findings suggest that trust in tax administration is an instrument in boosting tax acceptability or the perceived benefits from taxation and enhances fiscal policy acceptance.

SWOT Analysis

Strengths

- Enhanced transparency
- Improved compliance
- Real-time monitoring
- Better revenue collection

Weaknesses

- Digital literacy challenges
- The difficulty in complying for small taxpayers.

Opportunities

- AI-driven governance
- Blockchain integration
- Greater consumer empowerment

Threats

- Cybersecurity risks
- Data privacy concerns
- Digital exclusion

PESTLE Analysis

Political

- Government's backing of digital tax reforms is strong.

Economic

- Improved revenue collection and fiscal sustainability.

Social
- Improved consumer awareness and accountability.

Technological
- AI/Machine Learning and e-invoicing integration.

Legal
- Improved compliance and enforcement.

Environmental
- Less paperwork and paper waste.

Policy Implications
- Increase awareness and education on GST.
- Improve digital infrastructure in semi-urban and rural areas.
- Offer technical assistance to MSMEs.
- Enhance cybersecurity measures.
- Enhance transparency of the use of GST revenues.
- Use new technologies like Blockchain in the administration of GST.

CONCLUSION

GST 2.0 is a major step forward in the public finance system of India. It helps to ensure consumer welfare and fiscal efficiency via transparency and better compliance arrangements through digital governance. As shown from the empirical evidence from Coimbatore District, transparency, consumer confidence, and digital governance have a significant impact on welfare outcomes. The results indicate that transparency, digital governance, confidence and perception of public service were significantly positive correlated with the perceived welfare of the consumers among the respondents of Coimbatore District. The evidence indicates that Dalton's Principle of Maximum Social advantage is relevant as an analytical framework, but rather than measuring the actual welfare impacts, the study is based on consumer perceptions. Thus, the results must be viewed as being representative of benefits perceived by the participants in the study area only and not as evidence of the maximisation of social welfare in a wider national context, GST 2.0. where it is stated that maximum social advantage is achieved by minimizing social sacrifice and maximizing social benefits with the introduction of GST 2.0. Therefore, GST 2.0 must be seen as a tool of modern public finance, rather than just a tax reform, that will be used to tackle welfare issues.

FUTURE RESEARCH DIRECTIONS

Future research can be undertaken through the application of Structural Equation Modelling (SEM), longitudinal studies or comparative studies at state level in order to further explore the welfare impacts of GST 2.0. Further research could include the impact of blockchain-based tax administration and analysis of digital taxation sector-specific consumer welfare effects.

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