

---

**INTERNATIONAL JOURNAL OF ADVANCED LEGAL RESEARCH**

---

**GST AND MSME'S –AN INDEPTH STUDY**- Adv. Tanishq Kumar<sup>1</sup>**ABSTRACT**

The GST regime brought about several changes, including the subsuming of multiple taxes, simplification of tax compliance procedures, and the establishment of a unified national market. While these reforms were envisioned to benefit MSMEs by reducing tax cascading, enhancing competitiveness, and facilitating easier interstate trade, the actual impact has been nuanced and multifaceted.

This study employs a mixed-methods approach, combining qualitative and quantitative analyses to comprehensively understand the GST's impact on MSMEs. While GST has simplified tax procedures to some extent, MSMEs have confronted problems in adapting to the GST. Compliance requirements, for MSMEs, have increased administrative burdens and costs. In addition, the complexities in understanding and navigating the GST framework have posed hurdles, especially for micro-enterprises with limited resources and technical expertise.

Furthermore, this study investigates the differential effects of GST across various sectors within the MSME segment, considering factors such as sectoral composition, geographical location, and business size. It also assesses the role of government policies and support mechanisms in mitigating the challenges and leveraging the opportunities arising from GST implementation for MSMEs.

While GST represents a significant step towards a unified tax regime in India, its implications for MSMEs are nuanced and require careful policy interventions. Addressing compliance challenges, streamlining refund processes, enhancing digital

---

<sup>1</sup> Student at Amity Law School, Noida

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

infrastructure, and providing targeted support mechanisms are essential to harness the full potential of MSMEs and foster inclusive economic growth in India.

Keywords: Tax System, GST, MSMEs, Impact

## CHAPTER 1

### INTRODUCTION

In India, the execution GST has revolutionized the while conventional business methodologies. With a view to making the whole tax system more transparent and convenient, it advocates 'One Nation-One Tax-One Market'. Hence, it has eradicated a number of taxes that existed previously. GST is completely a technology driven, destination-based and consumption-based tax system<sup>2</sup>.

GST has had both positive and negative impact for MSMEs in India. MSMEs can claim ITC on the GST paid on their purchases, leading to reduced tax burden and improved cash flow. With the elimination of cascading effects of taxes, MSMEs have become more competitive both domestically and internationally. GST has facilitated seamless interstate movement of goods, enabling MSMEs to expand their market reach without the barrier of state borders<sup>3</sup>.

Despite efforts to simplify compliance procedures, MSMEs, especially smaller ones, may find it challenging to adapt to the new GST compliance requirements. GST compliance necessitates the use of technology for tasks such as invoicing, return filing, and reconciliation, which might pose difficulties for MSMEs with limited technological infrastructure and expertise. While ITC provision is beneficial, there may be instances where MSMEs face cash flow issues due to delayed refunds or mismatches in input and output tax timelines. GST requires extensive documentation and record-keeping, which

---

<sup>2</sup> Amit Mukherjee, Impact of GST on MSME <https://www.linkedin.com/pulse/impact-gst-micro-small-medium-enterprises-msme-amit-mukherji>

<sup>3</sup> Kanimozhi, A Study on Impact of GST on MSME in India, IJRPR (2023)

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

can be cumbersome for small and medium-sized enterprises with limited resources<sup>4</sup>.

The implementation of GST has led to substantial alterations in India's taxation framework, affecting Micro, Small, and Medium Enterprises (MSMEs) across multiple dimensions. Whereas it has simplified the tax structure and enhanced competitiveness, MSMEs continue to face challenges related to compliance, technology adoption, and cash flow management. Efforts from both the government and MSMEs themselves are essential to address these challenges and leverage the benefits of GST for sustainable growth and development.

Recognizing the challenges faced by MSMEs in transitioning to GST, the government has undertaken various initiatives to support small businesses. These include simplification of GST procedures, raising turnover thresholds for registration, providing composition scheme benefits, and offering GST refunds in a timely manner. Additionally, capacity-building programs, awareness campaigns, and outreach activities aim to enhance MSMEs' understanding of GST compliance requirements and facilitate smoother adoption of the new tax regime. Going forward, addressing the concerns of MSMEs regarding GST compliance will be crucial for fostering their growth and competitiveness. Policy interventions should focus on further simplifying GST procedures, reducing compliance costs, enhancing access to finance, and promoting digital literacy among MSMEs. Additionally, leveraging technology and data analytics can streamline compliance processes and enable targeted support to MSMEs, thereby unlocking their full potential as engines of economic growth and job creation in India.

### **Importance of MSME in India**

MSMEs play a pivotal role in the Indian economy. Here are some reasons highlighting their importance:

Employment Generation: MSMEs play a vital role in generating employment in India,

---

<sup>4</sup> Arpit, Impact of GST on SMEs, MSMEs and Startups, SAG INFOTECH, 2022

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

offering job opportunities to a diverse workforce, both skilled and unskilled. This contributes significantly to reducing poverty and fostering socio-economic progress..

**Contribution to GDP:** MSMEs make a substantial contribution to India's GDP, comprising a significant portion of industrial output and exports. As a result, they play a vital role in driving the growth and advancement of the economy.

**Support to Large Industries:** MSMEs form an integral part of the supply chain ecosystem, supplying raw materials, components, and services to larger industries. Their presence ensures the smooth functioning of the industrial sector and enhances the competitiveness of the overall economy.

**Export Promotion:** MSMEs play a crucial role in boosting exports by manufacturing a wide range of goods for international markets. They contribute to foreign exchange earnings and help in diversifying the export basket, thereby reducing dependency on a few sectors or markets.

**Innovation and Adaptability:** MSMEs are often more agile and flexible compared to larger enterprises. They can quickly adapt to changing market conditions, introduce new products, and incorporate technological advancements, thus driving innovation and competitiveness in the economy<sup>5</sup>.

Given their multifaceted contributions, the development and support of MSMEs remain a priority for policymakers in India, with various government initiatives aimed at promoting their growth, enhancing competitiveness, and ensuring their sustainable development.

## **PROBLEM STATEMENT**

GST introduced a complex compliance framework, requiring MSMEs to navigate through various filings, returns, and documentation processes. Many MSMEs,

---

<sup>5</sup> Desai Vasant, "Small Scale Industries and Entrepreneurship (Himalaya Publishing House, 2018)

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

particularly smaller ones, struggle with understanding and adhering to these compliance requirements, leading to potential penalties and operational disruptions. GST implementation necessitates the adoption of digital tools and technologies for invoicing, accounting, and tax reporting. However, many MSMEs in India lack the technological infrastructure and expertise to seamlessly integrate these systems into their operations, hindering compliance and efficiency. While GST aims to facilitate seamless interstate movement of goods, MSMEs encounter challenges related to understanding and complying with interstate tax implications. Complex rules governing interstate transactions can deter MSMEs from exploring new markets and expanding their business footprint.

The GST regime introduced a complex regulatory framework with multiple tax slabs, exemption thresholds, and compliance requirements. MSMEs, especially those with limited legal resources, struggle to interpret and navigate these regulations, leading to inadvertent non-compliance and legal consequences.

The basic purpose of the research paper is to analyze the legal issues faced by MSMEs in India under the GST regime, with a focus on regulatory complexity, classification issues, ITC compliance, interstate transactions, and audit assessments. By identifying these key legal hurdles, stakeholders can develop targeted legal assistance programs, provide regulatory guidance, and enhance compliance support mechanisms to alleviate the burden on MSMEs and foster their sustainable growth in the Indian economy.

### **RESEARCH OBJECTIVES**

- To examine the regulatory framework governing GST compliance for MSMEs in India.
- To analyze the positive and negative impact of GST compliance on MSMEs
- Analyze the problems faced by MSMEs to know and comply with GST regulations.

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

- Examine existing government initiatives provided by government agencies, industry associations, and financial institutions to assist MSMEs in navigating GST compliance challenges.

### RESEARCH QUESTIONS

1. What are the key issues faced by MSMEs in India under the GST regime?
2. How has the implementation of GST affected the performance of MSMEs in terms of tax liabilities, input tax credit utilization, and overall cash flow management?
3. What is the extent of legal awareness among MSMEs regarding GST laws, compliance requirements, and dispute resolution mechanisms, and what are the implications of awareness levels on compliance behavior?
4. What government initiatives are available to assist MSMEs in navigating GST compliance challenges, and how effective are these mechanisms in addressing the needs of MSMEs?

### LEGAL ASPECTS OF GST AND PROFILE OF SMALL BUSINESS ENTERPRISES

#### CGST, SGST and IGST Legal Provisions in India

In India, the GST is governed by various legal provisions, which include the CGST Act, the SGST Acts enacted by respective states, and the IGST Act. These acts, along with associated rules and regulations, lay down the framework for the implementation and administration of the GST regime in the country.

**CGST Act 2017:** The CGST Act provides for the levy and collection of tax on intra-state supplies of goods and services by the central government. It outlines the rules regarding registration, payment, and administration of CGST.

**IGST Act:** It provides for the mechanism of tax credit for inter-state transactions and regulates the settlement of funds between the central and state governments for such

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

transactions.

These acts lay down provisions regarding registration, valuation, invoicing, input tax credit, returns, assessment, audit, and other procedural aspects related to GST compliance. Additionally, there are rules, notifications, circulars, and other administrative guidelines issued by the central and state governments, as well as the GST Council, which further elaborate on the legal provisions and provide clarity on various aspects of GST implementation.

It's important for businesses and taxpayers to stay updated with the latest legal provisions and compliance requirements under the GST regime to ensure adherence to the law and avoid any penalties or legal consequences.

### Registration

Article 279A of the Constitution of India establishes the GST Council. This article empowers the President of India to constitute a council to make recommendations on issues related to goods and services tax, including the goods and services tax rates, exemptions, and model laws.

Regarding registration under the GST Act, the provisions are primarily outlined in the CGST Act, and the corresponding SGST Acts. Here's a brief overview of the registration process under the GST Act:

**Threshold Limit:** Taxpayers whose aggregate turnover exceeds the prescribed threshold limit are required to register under GST. The threshold limit varies for different categories of taxpayers and is subject to change based on notifications issued by the GST Council.

**Types of Registration:** There are different types of registration under GST, including regular registration, composition scheme registration (for small taxpayers), and voluntary registration (even if turnover is below the threshold limit).

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

**Multiple Registrations:** Businesses with operations in multiple states may require separate registrations for each state where they have a presence. However, there are provisions for a single registration for entities operating in multiple states under certain conditions.

**Amendment and Cancellation:** Registered taxpayers are required to update their registration details in case of any changes (e.g., change in address, business details, etc.). They can also apply for cancellation of registration if they cease to carry on the business or if their turnover falls below the threshold limit<sup>6</sup>.

### **POSITIVE IMPACTS OF GST ON MSMEs**

Previously, businesses operating in multiple states had to register for VAT separately with each state's sales tax department, facing the challenge of navigating diverse tax regulations and incurring multiple procedural fees. However, under the GST system, registration is centralized, and uniform rules apply nationwide. Obtaining a GSTIN merely involves completing and submitting an online form, streamlining the process for launching and expanding businesses, making it significantly more manageable<sup>7</sup>.

The existing tax system has posed significant challenges for the transportation sector. Lengthy queues at checkpoints and inter-state entry points have led to prolonged periods of vehicle idling, resulting in increased labor and fuel expenses. Businesses engaged in transporting goods across state borders have faced difficulties in completing paperwork and paying entry taxes, causing further delays in the delivery process. However, with the implementation of GST, the CST on interstate sales will be replaced by IGST, a CGST and SGST, collected by the Central Government. By eliminating border and check-post taxes, the significance of state boundaries diminishes under GST, leading to reduced delays and transportation costs. This shift is expected to boost

---

<sup>6</sup> SakharamMujalde, Goods and Service Tax (GST) and its outcome in India.IMPEA (2017)

<sup>7</sup> Ravishu Raj, GST in India IJIR (2017)

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>



inter-state commerce, facilitate quicker movement of goods, and lower maintenance expenses.

The businesses offering both goods and services had to separately compute VAT and service taxes. GST simplifies this procedure by eliminating the differentiation between goods and services; taxation will be based on the overall total, rather than individual products or services. This simplification enables SMEs to capitalize on tax benefits related to input goods and services procurement, including imports, interstate and local purchases, and telephone services. Presently, invoices feature extensive and convoluted lists of taxes imposed on the goods and services involved in transactions. With GST, invoicing becomes more straightforward, requiring only the mention of a single tax rate<sup>8</sup>.

Despite the numerous benefits of GST, SMEs may harbor apprehensions regarding the swift transition to and acclimatization with the new tax system. Their reservations could encompass heightened compliance expenses and the management of multiple returns. Here are several adverse impacts of GST that SMEs are likely to encounter.

### **NEGATIVE EFFECT OF GST ON MSME SECTOR**

In the new system, businesses must register online for GST in every state where their sales operations are conducted. For instance, if a business delivers goods across five states, it must register for GST in each of those states to conduct its operations. As the entire registration procedure occurs online, small business owners unaccustomed to online operations may encounter challenges adapting to the transition.

Under GST, businesses will need to file approximately 36 returns annually. Additionally, GST returns necessitate monthly book closures, which can be time-consuming. Moreover, until the relevant returns are filed, businesses cannot claim

---

<sup>8</sup> Impact Analysis of GST on Small & Medium Enterprises <https://cleartax.in/s/impact-analysis-of-gst-on-small-medium-enterprises>

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

refunds, and customers cannot avail tax credits for their purchases<sup>9</sup>.

GST streamlines the tax filing and payment procedures, simplifying the entire process. Additionally, it enhances competition among SMEs by integrating the Indian market. By proactively addressing GST compliance measures, businesses can mitigate potential adverse effects of the new regime. Over time, GST is anticipated to yield positive outcomes for SMEs and the overall Indian economy.

### **Challenges for SMEs taxation**

Taxation can pose several challenges for Small and Medium-sized Enterprises (SMEs), impacting their financial health and operational efficiency. Here are some common challenges they face:

**Complexity of Tax Laws:** SMEs often lack the resources to navigate complex tax regulations. Understanding tax laws, compliance requirements, and deadlines can be overwhelming, especially for businesses without dedicated tax experts. **High Compliance Costs:** Compliance with tax regulations can be costly for SMEs, both in terms of time and money. They may need to invest in accounting software, hire tax professionals, or allocate valuable resources to ensure accurate tax reporting and filing.

**Cash Flow Impact:** Tax obligations can significantly impact SMEs' cash flow, especially if they are subject to periodic or large tax payments. Managing cash flow to meet tax obligations while covering day-to-day expenses and investing in growth can be challenging.

**Varying Tax Rates and Structures:** SMEs may operate across different regions or countries with varying tax rates, structures, and incentives. Understanding and complying with these diverse tax regimes can be complex and resource-intensive.

---

<sup>9</sup> Mohan and Ali Assessment of Implications of GST Rollout on Indian MSMEs. Theoretical Economic letters, (2018)

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

**Tax Planning and Optimization:** SMEs may struggle to engage in effective tax planning and optimization strategies due to limited resources or expertise. Missing out on available tax deductions, credits, or incentives can result in higher tax liabilities.

**Changes in Tax Legislation:** Tax laws and regulations are subject to frequent changes, which can create uncertainty and additional compliance burdens for SMEs. Staying updated with tax reforms and adapting business practices accordingly can be challenging.

**Cross-Border Taxation:** SMEs involved in international trade or operating in multiple jurisdictions face additional complexities related to cross-border taxation, including transfer pricing rules, withholding taxes, and double taxation issues.

**Tax Disputes and Audits:** SMEs may lack the resources to effectively handle tax disputes or audits initiated by tax authorities. Dealing with audits can be time-consuming, disruptive, and costly, potentially leading to financial penalties or reputational damage<sup>10</sup>.

**Limited Access to Tax Credits and Incentives:** SMEs may not fully capitalize on available tax credits, deductions, or incentives due to lack of awareness or eligibility criteria. Accessing these benefits often requires proactive planning and documentation. Technology and

**Compliance:** Adopting technology solutions for tax compliance, such as tax software or automation tools, can be challenging for SMEs due to budget constraints or resistance to change. However, leveraging technology can streamline tax processes and reduce compliance risks.

Addressing these taxation challenges requires proactive tax planning, staying informed about tax developments, investing in compliance measures, and seeking professional advice when needed. Additionally, engaging with policymakers to advocate for tax reforms that support SME growth and competitiveness can be beneficial.

---

<sup>10</sup> <https://flexiloans.com/blog/impact-of-gst-small-medium-enterprises/>

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

Higher taxes directly affect the bottom line of SMEs, potentially reducing their profitability. This can hinder their ability to reinvest in the business, expand operations, or hire more employees. SMEs often operate on thin profit margins, and increased taxes can make them less competitive compared to larger enterprises. This could result in SMEs losing market share to larger competitors who can absorb the higher tax burden more easily.

Compliance with tax regulations can be particularly burdensome for SMEs, as they may not have dedicated accounting departments or resources to handle complex tax requirements. Increased taxes may necessitate additional resources and administrative costs to ensure compliance. If SMEs pass on the increased tax burden to consumers in the form of higher prices, it could potentially reduce consumer demand for their products or services. This could further strain SMEs' profitability and competitiveness.

Higher taxes can stifle innovation and growth within the SME sector. SMEs often drive innovation and job creation, but increased taxes may limit their ability to invest in research and development or expand their business operations. While increasing taxes on SMEs may provide additional revenue for the government, there's a balance to strike to ensure that it doesn't stifle economic growth. Over-taxation can lead to reduced economic activity, ultimately impacting government revenue in the long term.

Governments must carefully consider the broader economic implications of tax policies on SMEs. They may need to explore alternative ways to raise revenue or support SMEs through targeted incentives or relief programs to mitigate the impact of increased taxes. In summary, while increasing taxes on SMEs can be a means to generate revenue for the government, it's crucial to consider the potential consequences on SMEs' profitability, competitiveness, and overall economic growth. Finding a balance between revenue generation and supporting SMEs' viability is essential for sustainable economic development.

The GST regime, by not distinguishing between products from small businesses and those from multinational corporations, places small businesses in direct competition with larger

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

corporations. This can result in increased costs for small businesses dealing with direct supply to end customers. Additionally, the reduction in the exemption ceiling under GST gives an advantage to large businesses over small ones. Furthermore, the exclusion of certain products from GST, such as fertilisers, negatively impacts small businesses in those sectors<sup>11</sup>.

Debate surrounding the 1% origin tax and the challenges related to increased cash flow due to GST payable on stock transfers remain unresolved. Despite the transformative impact of GST on India's indirect tax administration across all businesses, concerns persist.

However, regular GST filings and compliance can offer small and medium enterprises (SMEs) easier access to additional financing through business loans. Many small business owners are leveraging this opportunity, with the availability of GST loans gaining traction. Kinara Capital provides a range of business loans to SMEs in a simple and secure manner. Through the myKinara app or by visiting the nearest branch, small business owners can access fast and flexible loans ranging from 1 lakh to 30 lakhs, with services available in preferred vernacular languages.

## CONCLUSION

The introduction of GST in India has profoundly affected MSMEs. GST has replaced numerous indirect taxes with a unified tax system, simplifying the overall tax structure. This has simplified compliance procedures for MSMEs, reducing the burden of multiple tax filings and promoting ease of doing business.

GST has introduced technology-driven compliance mechanisms such as online tax filing and invoice matching, which have improved transparency and accountability in tax compliance. MSMEs have been encouraged to adopt digital platforms for tax filing and compliance, enhancing efficiency and reducing the scope for tax evasion.

The transition to GST initially posed challenges for MSMEs, including adapting to new

---

<sup>11</sup> Ravishu Raj, GST in India IJIR (2017)

For general queries or to submit your research for publication, kindly email us at [editorial@ijlr.in](mailto:editorial@ijlr.in)

<https://www.ijlr.in/>

compliance procedures, upgrading accounting systems, and understanding the complexities of the new tax regime. Some MSMEs faced initial disruptions in business operations and cash flow management during the transition period.

Despite the benefits, MSMEs continue to face challenges such as compliance costs, especially for smaller businesses with limited resources and technological capabilities. There is a need for further simplification of GST procedures and greater support measures such as simplified compliance norms and access to credit facilities for MSMEs.

In conclusion, while GST has brought about several benefits for MSMEs in India such as streamlined tax structure, reduced tax burden, and expanded market opportunities, there is a continued need for policy reforms and support mechanisms to address the challenges faced by MSMEs and ensure their sustained growth and competitiveness in the evolving tax landscape.

### **SUGGESTIONS**

- Offer training programs and workshops to MSMEs to help them understand GST regulations, compliance requirements, and how to leverage technology for easier tax filing. Government agencies, industry associations, and educational institutions can collaborate to provide such training initiatives.
- Improve access to technology and digital infrastructure for MSMEs, especially in rural and remote areas, to enable them to adopt digital platforms for GST compliance. This could involve providing subsidies or incentives for MSMEs to invest in technology upgrades and digital solutions.
- Facilitate easier access to finance for MSMEs by encouraging banks and financial institutions to provide credit at affordable rates. Additionally, introduce GST-based lending mechanisms where MSMEs can use their GST compliance record as collateral for loans.
- Conduct awareness campaigns to educate MSMEs about the benefits of GST

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

compliance, input tax credits, and other incentives available under the GST regime. These campaigns could be conducted through various channels, including workshops, seminars, webinars, and social media platforms.

- Expedite the process of GST refunds for MSMEs to improve their cash flow management. Implement mechanisms to monitor and track refund claims efficiently to minimize delays and ensure timely disbursement of refunds.
- Continue to address any transitional challenges faced by MSMEs during the implementation of GST. Provide support measures such as transitional credits, waivers, or extensions to ease the burden on MSMEs adjusting to the new tax regime.

Foster collaboration between MSMEs, government agencies, industry associations, and other stakeholders to address common challenges, share best practices, and advocate for policy reforms that benefit the MSME sector.

## REFERENCES

Kanimozhi, A Study on Impact of GST on MSME in India, IJRPR (2023)

Arpit, Impact of GST on SMEs, MSMEs and Startups, SAG INFOTECH, 2022

Desai Vasant, "Small Scale Industries and Entrepreneurship (Himalaya Publishing House, 2018)

SakharamMujalde, Goods and Service Tax (GST) and its outcome in India.IMPEA (2017)

Mohan and Ali Assessment of Implications of GST Rollout on Indian MSMEs. Theoretical Economic letters, (2018)

Ravishu Raj, GST in India IJIR (2017)

Amit Mukherjee, Impact of GST on MSME <https://www.linkedin.com/pulse/impact-gst-micro-small-medium-enterprises-msme-amit-mukherji>

Impact Analysis of GST on Small & Medium Enterprises <https://cleartax.in/s/impact->

For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

analysis-of-gst-on-small-medium-enterprises

<https://flexiloans.com/blog/impact-of-gst-small-medium-enterprises/>



For general queries or to submit your research for publication, kindly email us at [editorial@ijalr.in](mailto:editorial@ijalr.in)

<https://www.ijalr.in/>

©2024 International Journal of Advanced Legal Research