Economic Sciences
https://economic-sciences.com
ES(2026)22, 6(S), 21-30 | ISSN:1505-4683

GST Reform and its Role in Accelerating Electric Mobility in India

Kriti Arya[1], Prof. Kranti Singh[2], Tanisha Kumari Singh[3]
[1,3]Research Scholar, Department of Commerce, University of Lucknow
[2]Professor, Netaji Subhash Chandra Bose Govt. Girls P.G College, Lucknow
aryakriti28@gmail.com[1], drkrantisingh@gmail.com[2] , tanishasingh128@gmail.com[3]

ABSTRACT

This study aims to review GST structure changes affecting Electric Vehicles, analyse Electric Vehicle registrations before and after GST reforms, and analyse the impact of GST reform on electric vehicle (EV) registrations in India. This research is based on secondary data gathered from sources such as the Ministry of Road Transport and Highways (MoRTH), the VAHAN portal, and GST Council reports. The data covers the period from 2017 to 2025, which allows a comparison of the period before and after the GST reform. Data analysis is conducted using graphs, charts, tables, growth rate analysis, and regression in order to recognize the trend and relationship. This study concentrates especially on the impact of GST reform on electric mobility and provide important insights for the consumers, manufacturers and government for making further policies and adopting electric vehicles. As seen from the study, the application of GST has assisted consumers to start the use of EVs. It clearly indicates the value of the government's continued efforts in funding the initiative and ensuring adequate infrastructure development.

Key Words: *Electric Vehicle (EV), Electric Vehicles, Electric Vehicle Registration, GST Reform, Growth, Goods and Services Tax (GST), Behaviour.*

INTRODUCTION

Electric vehicles (EVs) are changing the way we get around by providing an environmentally friendly alternative to cars that run on gas or diesel. Electric vehicles (EVs) run on electricity instead of gas or diesel. They help cut down on greenhouse gas emissions, air pollution, and our reliance on fossil fuels. They are growing in popularity all around the world because they use fewer energy and cost less to run and maintain. There are different kinds of electric cars, based on their energy type and kind of technology they use. Battery Electric Vehicles (BEVs) run only on electricity and don't give off any pollution. Hybrid Electric Vehicles (HEVs) have both an internal combustion engine and an electric motor to make them use lesser fuel. Plug-in Hybrid Electric Vehicles (PHEVs) can be charged from the outside and run on both electricity and gas. Fuel Cell Electric Vehicles (FCEVs) also use hydrogen to make electricity. The FAME India Scheme and other programs in India are encouraging people to switch to electric vehicles (EVs) and helping the move toward clean and sustainable transportation.

The Government of India started the FAME India Scheme as a way to encourage EVs and cut down on pollution. The National Electric Mobility Mission Plan brought this program to life. It gives people money to buy electric vehicles, which makes more affordable for people. The program also helps build charging infrastructure and encourages the production of EV parts in the U.S. FAME II is being put into place in stages. Its main goal is to expand the electrification of public transportation, such as buses and shared mobility. As a whole, the plan will be immensely important in accelerating the adoption of electric vehicles and fulfilling the future transport objectives.

With the introduction of GST, India has enhanced its tax regime through the harmonization of levies such as value-added tax, excise duties, and service tax under one umbrella. The purpose of GST is to simplify the tax structure while ensuring transparency and facilitating businesses. It reduces the cost of taxation through the elimination of cascading effects and simplifies the process of claiming input tax credits. Moreover, it improves logistics by eliminating the hindrances among different states. After the introduction of GST, it has been used as a means of exerting pressure on different areas of the economy. Switching to an eco-friendly transportation system in India involves

adopting electric vehicles and amending the GST policy. The GST Act of India has established a dynamic tax system where the government can finance its environmental objectives and innovations. It has reduced the GST levied on EVs from 12% to 5% and maintained high taxation on conventional ICEVs. Therefore, EVs become more affordable, and their popularity increases among customers. For this reason, electric cars are becoming popular and widely used in India. The proposed reforms will also facilitate improvements to supply chains and reduction of production costs of EVs. Thus, implementing GST reform and pursuing green mobility targets simultaneously is essential.

THEORETICAL FRAMEWORK

The research explores how GST reform affects the consumption of electric vehicles in India, using economic and innovation theories.

First, the study relies on the Theory of Price Elasticity of Demand. This theory suggests that when prices drop, demand increases. Electric vehicles are more expensive than regular ones in India. A reduction in the GST rate from 12% to 5% makes electric vehicles affordable.

The research also applies the theory of innovation diffusion, developed by Everett Rogers. This theory helps understand how innovations spread in society, focusing on electric vehicles (EVs). The process of adopting innovations depends on their economic viability, people's knowledge about them, and supportive government policies that promote adoption.

Furthermore, the research acknowledges the importance of the Policy Intervention Framework, which influences market behaviour and developments through government policies. The study analyses financial interventions to see how they affect consumers and businesses. Thus, the GST reform becomes a key policy that supports sustainability and the evolution of electric vehicles.

REVIEW OF LITERATURE

Pooja Jha and F.B. Singh (2017) "A study on implementation of GST and its repercussion on Indian automobile sector"

The research analysed the positive and negative impacts of introducing a single GST structure within the automotive industry of India. The study focuses on the various tax structures applicable to two-wheelers, small cars, sedans, three-wheelers, and commercial vehicles. The results indicated that within GST, vehicles with engines below 1500cc became cheaper while those above 1500cc became expensive. In addition, GST promotes logistics through improved transportation costs and logistics due to the removal of state level restrictions. The other crucial information obtained from this research is that critical policies such as GST must be communicated to industries at least six months prior to implementation.

S. Charumathi & R. Mahesh & R.S. Kumar (2019) "GST implication on sales of automobile industry with reference to TATA motors"

The study empirically analysed the impact of GST on the sales performance of Tata Motors. The findings reveal that following the implementation of GST, sales of commercial vehicles, passenger vehicles, and exports showed a noticeable increase. The research also highlights the strong and growing demand for automobiles in India, which creates opportunities as well as competitive pressure from foreign automobile manufacturers seeking to capitalise on this expanding market. Overall, the study concludes that structural reforms such as GST have positively influenced the automobile sector by streamlining taxation and enhancing market efficiency, thereby supporting higher sales volumes and contributing to the overall growth and expansion of automobile companies.

Dr. Pratap M Chauhan, Pranay R Bhutada (2022) "The impact of the goods and services tax (GST) on the Indian automobile industry"

The report claims that because the automobile industry's development is tightly linked to other industries, it plays a important role in propelling economic growth. This study evaluates the effect of the introduction of GST, a significant policy change in India's economic structure, on the automotive industry. It concludes that, with the exception of China, India levies greater taxes on four-wheelers than the majority of the world's top automakers.

Commercial, passenger, and two-wheeler production and sales did not much change before or after GST, and industry growth and profitability remained sluggish. Nonetheless, sales of electric vehicles and conventional vehicle exports both significantly grew. COVID-19 limits were the primary cause of the 2019–20 slowdown. Sectoral growth may be aided by recent GST reductions on ethanol and the potential inclusion of petroleum under GST.

Prof. Megha Agrawal (2019) "Study of the Leading Sectors of Indian Economy after GST Implementation - A Literature Review"

The study primarily focuses on comparing the pre-GST and post-GST periods, highlighting changes in tax structures, revised rates, and their overall effect on the economy. It describes how the application of GST changed the taxation structure across industries and streamlined the indirect tax system. The analysis shows a number of important industries have performed more efficiently after GST implementation. Sectors such as FMCG, IT, and real estate have demonstrated improved operational performance and stronger contributions to economic growth under the unified tax regime. Overall, the study emphasizes that GST has been a major factor in restructuring taxation and influencing sectoral development in India.

Basavanagouda, Dr. Panduranga V (2021) "Analysis of Goods Services Tax (GST) Impact on Indian Automobile Industry"

According to the study Indian economy relies immensely on the automobile sector, which is connected to various other sectors. The introduction of GST had resulted in large economic implications for the industry. As seen from the survey, India levies more car taxes than other leading automotive nations apart from China. The manufacturing and selling, profit-making, FDI investments, and performance of the petroleum sector were not greatly affected by the GST. However, there was an increase in the volume of crude oil imports while the rupee was unchanged. Even though the industry wasn't growing very quickly, there were more vehicle registrations after GST went into effect. The economy was the main driver behind the decline in demand between 2019 and 20. Lowering the GST rates and placing fuel under GST would help improve demand since most of the vehicles are subjected to GST at 28%.

Nalla Roopa and S. Aruna (2020) "Comprehensive measures of the impact of goods and service tax (GST) on Indian economic development with a special reference to automobile industry"

The research studied the influence of GST on the automotive sector and found that taxes had declined significantly in the post-GST period compared to the pre-GST period. The reduction in tax payments made the whole process of tax payment for automobile manufacturers and dealers smoother and more consistent, thus bringing down the cost of cars purchased by consumers. The report states that with the implementation of GST, there has been an improvement in tax predictability and transparency, resulting in better operational efficiency within the industry. The report also believes that GST will help in creating a strong structure within the automotive industry and financial growth of the nation.

M. Abraham (2018) "A customer centric study on GST in insurance and automobile sector"

A study on the buying behaviour of automotive buyers in the Kottayam district was conducted. Most people thought that the price of cars had gone down since GST was put into place. Overall, they supported the new taxation system especially with regards to their transparency and clearness. As a way to create awareness on the behalf of the general public on GST, more efforts should be made through tax awareness programs and training. With increased understanding on the behalf of the customer and car industry, it will be advantageous for both.

Dr. Ashok Sharma, Dr. Davendrakumar Sharma (2018) "Impact of GST on Automobile Industry in India"

The research on the effects of GST on the automobile industry will depend upon the extent to which all the parties involved adhere to the tax structure. Much like driving on the road, where progress is dependent on the cars that come before and after you, GST compliance is reliant on the seller and buyer. As opposed to the cascading

system, which increased the prices of goods, the goal of GST is to lower costs through seamless input tax credit along the production process. The discontinuation of CST reduces logistics costs as there will be no need for firms to establish several premises along the borders of states. The working capital of the dealers is adversely impacted due to GST payments on advance payments and transfers.

Diksha Halder, Dr. K. T. Vijaykarthigeyan (2024) "Impact on the International Mobility Sector's GST Analysis"

Research shows that expanding the automobile industry in developing nations faces several challenges. Key issues include inadequate infrastructure, environmental concerns, a shortage of skilled workers, intense market competition, and limited accessibility. These obstacles restrict the industry's potential for growth and long-term sustainability. Additionally, weak transportation networks and regulatory hurdles add to the difficulties companies encounter. Despite these barriers, the industry has experienced notable changes. Recent trends—such as the rise of electric vehicles, shared mobility options, advances in integration and automation, innovative manufacturing techniques, and the adoption of sustainable materials—are transforming the landscape.

Sonigra Bhumi Ashokbhai (2022) "The impact of GST on the Indian automobile industry"

The success of GST in its effect on the automotive industry will be determined by how

compliant everyone is within the new taxation system. Just like the movement of a car relies on the movements of the cars in front and at the back, GST compliance is dependent on coordinated efforts from the sellers and purchasers. Due to the cascading nature of the previous system of taxation, there was an rise in product prices. It is anticipated that the smooth flow of input tax credits under GST will reduce manufacturing cost because the manufacturers, suppliers, agents, and the final consumers will receive credit for the taxes paid. Exemption from CST will ensure that companies incur less in shipping cost while merging their warehouses.

Jyoti Singh, Dr. Krishna Kumar Verma (2024) "Current scenario, growth, and forecasting of electric vehicles in India"

Results from the research indicate that as awareness regarding the environment increases among consumers, they will be adopting environmentally friendly alternatives such as electric vehicles. The Indian government launched the FAME Scheme to promote and ease the usage of EVs. Advancement in technology, stricter environmental laws, and joint cooperation from the government and automobile sector will lead to the gradual adoption of electric mobility. Secondary statistics from different places show that India is steadily moving closer to this goal. Some of the key benefits of EV adoption are reduced pollution, fewer oil imports, enhanced national security, quicker economic growth, and better utilization of renewable energy sources.

Anand Nayar and Inderpal Singh (2017) "A Comprehensive Analysis of Goods and Services Tax (GST) in India"

The research has provided insights into how indirect taxation systems are developed in India and how the GST system here differs from those in other countries. It highlighted the benefits and challenges of implementing GST across various sectors. According to the authors, introducing GST could lead to cheaper cars, with an expected 8% decrease in ownership costs. This price drop is likely to boost consumer interest and production in the Indian auto industry. Moreover, the authors recommended that a more thorough analysis be conducted before examining the effects of GST implementation in specific sectors.

Usha.N, Ponaganti Shashank, Sai Shyam Sundar (2022) "Analytical study on Financial Challenges Faced by Customers with respect to Introduction of New GST Norms on Goods and Services in Bengaluru City south"

The paper covers the GST Act that is currently under analysis and presents the financial troubles encountered by the clients. It seems that the regular spending patterns of people have been influenced negatively, thus, making prices change and creating a lack of desire to buy things The public is unaware of how their behavior has evolved after they began

using the GST system. Also, there is a negative influence on the market performance because of the decrease in the demand. The customer satisfaction rate for the GST Act remained stable and experts also disagree on the prospects of development.

Anoop S Kumar, Santosh Kumar Dash (2021) "Did inflation rise after GST?"

The research study compares GST and VAT by looking at their forms and effects on prices in both systems. It examines how the price level changes before and after applying GST. The report from the Australian Competition and Consumer Commission (2003) noted that GST helps manage inflation in Australia. In India, Das (2019) found that GST did not have a significant impact on the price level using the difference-in-differences method. However, it did find that GST reduced food prices while increasing non-food prices.

Songara Manoj (2019) "Goods and Services Tax (GST) in India – An Overview and impact"

The study shows how the GST affects various economic sectors. It examines the situation before and after the GST reforms were implemented. The research looks at changes in structural taxes, the performance of different economic sectors, and the overall effects of this reform. It highlights how price, compliance, and performance issues have impacted GST across sectors. The conclusion is that, despite some challenges with this policy, it offers more benefits than drawbacks.

RESEARCH GAP

The study highlights the literature available on the influence of GST reform on the auto industry, without giving any preference to EVs, whose demand has witnessed a rise in India from 2019 onwards owing to various government policies. It lacks sufficient empirical investigation of the impact of GST reform on the registration of EVs in India. The current study aims to address this lacuna by analysing the pattern of registration of EVs in India during the period of GST reform and the consequences of lowering the GST rate on EVs.

OBJECTIVES

1. To review GST structure changes affecting Electric Vehicles.
2. To analyse Electric Vehicle registrations before and after GST reforms.
3. To examine the impact of GST reform on electric vehicle (EV) registrations in India.

RESEARCH HYPOTHESIS

H0: GST reform has no significant impact on EV registrations in India.

H1: GST reform has a significant positive impact on EV registrations in India.

RESEARCH METHODOLOGY

Research design

The study adopts a quantitative and analytical research design based to examine the impact of GST reform on electric vehicle (EV) adoption in India. The study is based entirely on secondary

data, ensuring reliability through the use of official and authenticated sources.

Data source:

- Ministry of Road Transport and Highways (MoRTH)
- VAHAN Portal
- GST Council notifications
- Official policy reports
- Journals

Scope of the study

The present study includes only Battery-Operated Vehicles (BOV) and Pure Electric Vehicles (BEVs) across different vehicle segments, namely two-wheelers (2W), three-wheelers (3W), and four-wheelers (4W). Hybrid vehicles and other alternative fuel vehicles are excluded from the analysis to ensure a focused assessment of fully electric mobility adoption trends in India.

Period of study: The study covers the period from 2017 to 2025, divided into pre-reform (2017–2019) and post-reform (2020–2025) phases.

Economic Sciences
https://economic-sciences.com
ES(2026)22, 6(S), 21-30 | ISSN:1505-4683

Variables Used

- **Dependent Variable:** Electric Vehicle Registrations
- **Independent Variables:**
- GST Reform (Dummy Variable: 0 = Pre-reform, 1 = post-reform)
- Time (Year)

Tools and techniques:

Descriptive statistics to summarize the data trend, **year-on-year growth rates** to measure changes in EV adoption, **graphical analysis** for visual representation of trends and **Regression analysis** to investigate the relationship between GST reform and EV registrations

DATA ANALYSIS AND INTERPRETATION

Analysis of GST structure changes

Table 1: GST Rate before and after GST Reform

Period	GST Rate
Before July 2019	12%
After July 2019	5%

Source: GST Council

Price impact illustration

Assume base price of EV = Rs. 10,00,000

GST rate final price

Table 2: EV price before and after GST Reform

Period	GST Rate	Final price of EV
Before July 2019	12%	11,20,000
After July 2019	5%	10,50,000

Price reduction= 1120000-1050000= 70000

The above illustration shows GST structure changes affecting electric vehicles. In the table 2, we can see the impact of GST rate reduction on the final price of an electric vehicle. Before July 2019, EVs were taxed at a rate of 12%, which made a vehicle with a base price of ₹10,00,000 cost ₹11,20,000. But when the GST Council lowered the tax rate to 5%, the final price went down to ₹10,50,000. The reduction in price by ₹70,000 is huge, and it has helped customers to manage their finances easily. The reduction in price made EVs cheaper compared to cars driven by gas and diesel engines. Because of this, the tax reform probably helped more people become interested in and buy electric vehicles, which helped the growth of sustainable transportation in India.

Ev registration trend analysis

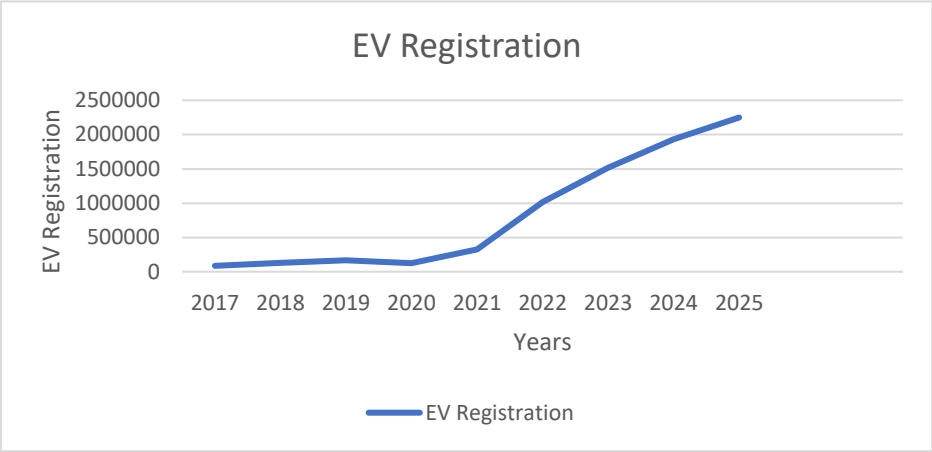
Table 3: EV Registration Trends

Year	EV Registration	Growth (%)
2017	85631	-
2018	128362	49.9
2019	165068	28.6
2020	122837	-25.6
2021	326978	166.1
2022	1015260	210.5
2023	1517563	49.5
2024	1931352	27.3
2025	2249937	16.5

Source: Vahan Sewa Dashboard

Economic Sciences
https://economic-sciences.com
ES(2026)22, 6(S), 21-30 | ISSN:1505-4683

Chart 1: EV Registration in India (2017-2025)

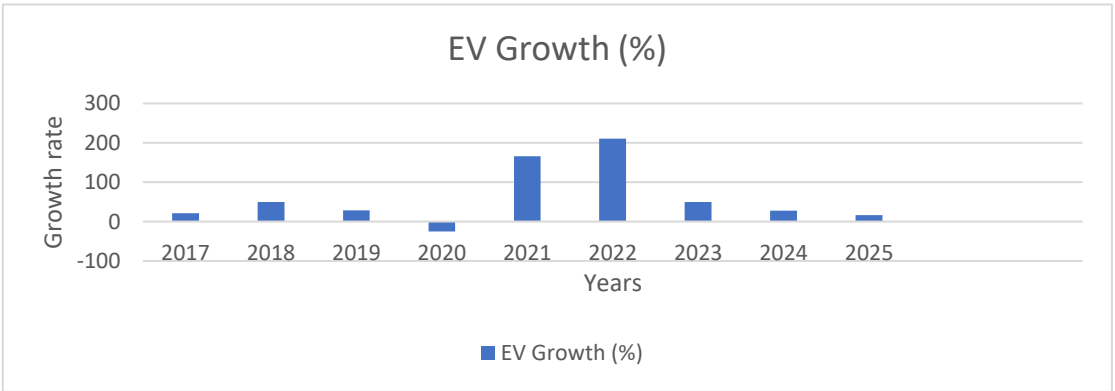


The chart 1, shows the trend of EV registrations from 2017 to 2025, highlighting a clear shift in growth momentum over time. Between 2017 and 2019, registrations increased gradually, indicating steady but moderate adoption during the early development phase of the EV market. In 2020, a temporary decline is visible, mainly due to the economic slowdown caused by the COVID-19 pandemic.

From 2021 onwards, the graph reflects a sharp and consistent rise in registrations, with exponential growth observed between 2021 and 2023. Registrations crossed 10 lakh units in 2022 and continued to rise significantly through 2025, though the growth rate shows slight stabilization in later years.

The observed structural acceleration in EV registrations coincides with the reduction in the Goods and Services Tax (GST) on electric vehicles from 12% to 5%, implemented by the GST Council in July 2019. The total cost of buying an electric car was greatly lowered by this tax rationalization, making them more accessible to consumers. The trend in EV registration data indicates that the expansion of the EV market was relatively moderate during the pre-reform period, while a much faster expansion occurred in the post-reform years. After the GST reform, EV registrations increased rapidly, reflecting stronger consumer adoption and improved market momentum. In comparison to the period before the GST reform, the post-reform phase shows a clear acceleration in EV market growth in India, suggesting that the reduction in GST has played an important role in supporting the expansion of electric mobility.

Chart 2: EV Growth in India (2017-2025)



Economic Sciences
https://economic-sciences.com
ES(2026)22, 6(S), 21-30 | ISSN:1505-4683

The chart 2 demonstrates that EV growth will go up and down over time, but it will generally go up from 2017 to 2025. Growth starts at 49.9% in 2018, and then goes down a little to 28.6% in 2019, which shows that people are slowly starting to use it. There is a sharp drop in growth in 2020, when it was -25.6%, probably because of outside factors like the COVID-19 pandemic. However, the sector bounces back strongly in 2021, growing by about 166.1% and reaching a peak of about 210.5% in 2022. This is due to strong policy support, rising consumer awareness, and the growth of EV infrastructure. After this peak, growth levels off but slows down, going down to 49.5% in 2023, 27.3% in 2024, and then to around 16.5% in 2025. This trend shows that the electric vehicle market went through a period of rapid growth, but it is now entering a phase of more stable and long-term growth, with steady but moderate increases.

Impact of GST Reform on Electric Vehicle

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.969[a]	.938	.917	248448.125
a. Predictors: (Constant), Time, GST_Reform				

Table 4 model summary indicates a very strong relationship between the independent variables and EV registrations. The correlation coefficient (R = 0.969) shows a high degree of association between EV registrations and the predictors, namely GST reform and time. The R Square value of 0.938 suggests that approximately 93.8% of the variation in EV registrations is explained by the model. After adjusting for the number of predictors, the Adjusted R Square is 0.917, indicating that 91.7% of the variability in EV registrations is explained by GST policy reform and time. The relatively low standard error of estimate (248,448.125) shows that the predicted values are close to the observed values, suggesting that the regression model provides a good fit for explaining changes in EV registrations.

Table 5: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5606937015109.096	2	2803468507554.548	45.418	.000[b]
	Residual	370358823754.459	6	61726470625.743		
	Total	5977295838863.555	8			
a. Dependent Variable: EV Registrations						
b. Predictors: (Constant), Time, GST_Reform						

Table 5 ANOVA, tests the overall significance of the regression model. The results show an F value of 45.418 with a significance level of 0.000, which is lower than the standard significance level of 0.05. This indicates that the regression model is statistically significant and that the independent variables collectively have a significant effect on EV registrations. In other words, GST reform and time together significantly explain the variation in EV adoption. Therefore, the model is suitable for analysing the relationship between GST policy and the growth of electric vehicle registrations.

Table 6: Regression Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-833452476.641	113537656.463		-7.341	.000
	GST_Reform	-791188.795	308161.972	-.458	-2.567	.042
	Time	413071.769	56262.421	1.309	7.342	.000
a. Dependent Variable: EV Registrations						

Economic Sciences
https://economic-sciences.com
ES(2026)22, 6(S), 21-30 | ISSN:1505-4683

See table 6, the regression result indicates that both GST reform and time have a statistically significant impact on EV registrations. The coefficient for GST Reform is negative (B = -791188.795, p = 0.042), which means that, based on the model, GST reform is linked to fewer EV registrations. However, this may be because of how the variable is coded (for example, pre- and post-reform periods) rather than an actual negative policy effect, so it should be taken with a grain of salt. The Time variable, on the other hand, has a strong positive effect that is very significant (B = 413071.769, p = 0.000). This means that EV registrations have been going up steadily over time, probably because of advances in technology, support from policies, and growing concern for the environment. The standardized beta for Time (1.309) is much higher than the standardized beta for GST Reform (-0.458). This means that time has a bigger effect on EV growth than changes to GST.

Overall, the regression results show that GST reform has a big effect on the number of EVs sold, but time-related factors and the overall growth of the market are also important drivers of the trend. Based on the GST variable's statistical significance, we reject the null hypothesis (H_0) and accept the alternate hypothesis (H_1).

POLICY IMPLICATIONS

To encourage electric mobility in India, policymakers, industry stakeholders, and the government must take the study's findings into consideration.

Firstly, the significant effect that lowering GST has on EV adoption shows that keeping GST rates low is important for market growth to continue. Any rise in tax rates could make things less affordable and slow down adoption.

Secondly, the government should give consumers more financial help, like subsidies through programs like FAME, to further lower the initial cost burden.

Thirdly, the need for better charging infrastructure in both urban and rural settings is also necessary considering the increasing number of EV users. This will alleviate any concerns about the vehicles' short range.

Fourth, governments need to prioritize the promotion of manufacturing in their countries through policies and incentives that would lead to production and development of electric cars and batteries within the country, which would bring down costs of production and reduce reliance on imports.

In order for the electric vehicle industry to grow in the long run, it requires tax incentives, improvements in infrastructure, and policy incentives.

CONCLUSION

The results show that the GST reform has greatly sped up electric mobility in India by lowering the tax from 12% to 5%, making electric vehicles much cheaper. This is clear from the fact that the number of EVs registered in India has been steadily rising since 2020, with only a short drop due to the pandemic. Because the GST factor is a big part of the difference in EV registrations, regression analysis shows that both time and GST have been important factors in the growth of EVs. The GST factor has negative coefficients because of coding problems, but its statistical significance shows that changes to GST have had a big impact on this growth. The positive meaning of time also shows how important it is to keep improving the infrastructure and the technology and policies that support it. GST has sped up the growth of electric mobility in India, but more tax breaks and improvements are needed to speed up the process even more.

LIMITATIONS

- Secondary data have been used for the research, sourced from government documents and existing literature, which might be relatively less accurate than primary data sources.
- There is no consumer involvement in this study, hence no information on consumer views and behaviours with regard to electric automobiles.
- The study confines itself to battery-powered electric automobiles only and does not cover hybrid electric automobiles.

REFERENCES

1. Vahan.parivahan.gov.in
2. Basavanagouda, Dr. Panduranga V (2021) "Analysis of Goods Services Tax (GST) Impact on Indian Automobile Industry"
3. Pooja Jha and F.B. Singh (2017) "A study on implementation of GST and its repercussion on Indian automobile sector"
4. S. Charumathi & R. Mahesh & R.S. Kumar (2019) "GST implication on sales of automobile industry with reference to TATA motors"
5. Nalla Roopa and S. Aruna (2020) "Comprehensive measures of the impact of goods and service tax (GST) on Indian economic development with a special reference to automobile industry"
6. M. Abraham (2018) "A customer centric study on GST in insurance and automobile sector"
7. Dr. Pratap M Chauhan, Pranay R Bhutada (2022) "The impact of the goods and services tax (GST) on the Indian automobile industry"
8. Dr. Ashok Sharma, Dr. Davendrakumar Sharma (2018) "Impact of GST on Automobile Industry in India"
9. Diksha Halder, Dr. K. T. Vijaykarthigeyan (2024) "Impact on the International Mobility Sector's GST Analysis"
10. Sonigra Bhumi Ashokbhai (2022) "The impact of GST on the Indian automobile industry"
11. Jyoti Singh, Dr. Krishna Kumar Verma (2024) "Current scenario, growth, and forecasting of electric vehicles in India"
12. Anand Nayar and Inderpal Singh (2017) "A Comprehensive Analysis of Goods and Services Tax (GST) in India"
13. Usha.N, Ponaganti Shashank, Sai Shyam Sundar (2022) "Analytical study on Financial Challenges Faced by Customers with respect to Introduction of New GST Norms on Goods and Services in Bengaluru City south"
14. Prof. Megha Agrawal (2019) "Study of the Leading Sectors of Indian Economy after GST Implementation - A Literature Review"
15. Anoop S Kumar, Santosh Kumar Dash (2021) "Did inflation rise after GST?"
16. Songara Manoj (2019) "Goods and Services Tax (GST) in India – An Overview and impact"
17. GST Council
18. Ministry of Road Transport and Highways (MoRTH)