

**THE PERCEPTION OF PEOPLE TOWARDS GOODS AND SERVICES TAX IN  
VAPI**

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**ABSTRACT**

This paper seeks to study the people's perception regarding Goods and Services Tax. The method of study was a survey. The main aim is to study the customers' perception towards GST and to study if there is any significant difference in perception of people on the basis of some demographic characteristics like gender, occupation, qualification, etc. The major findings are that people have a neutral attitude towards GST i.e. they don't have a positive nor a negative attitude towards GST except few aspects on the basis of some demographic factors.

**Keywords:** GST, perception, cascading effect.