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**Original research papers are
invited for submission via email to:**
gstream2026@pilani.bits-pilani.ac.in

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Themes for Conference

The main theme of this seminar is "GST 2.0: Trends, Research & Effects on MSME", to focus on GST2.0 as a policy recalibration to empower MSMEs, Start-ups and entrepreneurs to strengthen India's economy. The embedded conference of this seminar encourages deliberations among academics, policymakers, businesses, and researchers to support future policy decisions that strengthen the MSME ecosystem. Finally, it clears the path for evidence-based analysis to achieve maximum benefits of GST.

The conference is focused on three important outcomes, mentioned below as specific tracks of technical sessions:

Track.1 GST 2.0 Policy Perspectives:

This sub-theme of GST policy perspectives within GSTREAM 2026 explores the structural, policy, and regulatory aspects of Next Generation GST reforms. In its simplified tax structure, the session will probe the impact of GST 2.0 on production efficiencies through a destination-based tax system and its effects on MSMEs. Portrayed as a policy recalibration, the research presented in this session will focus on the citizen-centric changes which has been brought through comprehensive slabs.

Track.2 GST 2.0 Awareness and Capacity Building:

The Next-Generation GST reforms represent a bold step towards building a simpler, fairer, and future-ready tax architecture. However, this can be achieved only through better awareness amongst MSMEs. This session will focus on strategies for easier adoption and capacity building towards new rates and compliance procedures for MSME. This will include research presentations on digital invoicing, e-way bills, and automation.

Track.3 GST 2.0 Compliance with Digitization:

Under this technical track, the conference will underscore the role of accessible Fintech & Regtech for economic and efficient GST compliance. By leveraging alternative data sources, such as real-time bank statements, transaction histories and e-filings, the focus of deliberations will be digital transformation in the reformed GST system with digital utilities such as IMS 2.0 and real-time dashboards.

Forum for Collective Wisdom

GSTREAM 2026 seminar will be conceptualizing and implementing a session for collective wisdom on the second day of the conference. Interdisciplinary in its execution and spirit, the session will be an open forum moderated by track chairs who are experts in the field of entrepreneurship, management and indirect taxation, for presenters to exchange their findings and research insights. Modelled in the format of focused group discussion, the session for collective wisdom will be able to provide research direction for the near future to empower MSME.



BITS Pilani
Pilani Campus
An Institution of Eminence



**Indian Council of
Social Science Research**

GSTREAM 2026

National Seminar

on

“GST 2.0: Trends, Research & Effects on MSME”

Organized by

The Department of Management,
BITS Pilani, Pilani Campus

In Collaboration with

**Indian Council of Social Science
Research**

August 28–29, 2026



About BITS Pilani

The Birla Institute of Technology & Science, (BITS) Pilani is an Indian Institute for higher education. Started in early 1900s as a small school, it blossomed into a set of colleges for higher education, ranging from Humanities to Engineering until 1964, when all these colleges amalgamated to culminate into a unique Indian University of international standard. This university was rechristened as the Birla Institute of Technology and Science, Pilani, known to many as BITS, Pilani. Over the years, BITS Pilani has provided the highest quality of technical education to students from all over India, admitted on the basis of merit. It is located in the Vidya Vihar campus adjacent to the town of Pilani in Rajasthan. In 2000, BITS opened a branch in Dubai making it the first Indian university with an overseas campus. Subsequently, in the year 2004 and 2008 BITS open its campuses in Goa and Hyderabad respectively. In 2021, the institute opened its latest campus in Mumbai with BITS School of Management (BITSoM). Subsequently in 2023 BITS Law School and in 2024 BITS Design School was started in its Mumbai campus.

BITS Pilani, has been always at the forefront of education, research, and entrepreneurship globally. Recognizing the excellent academic environment and research facility, the Ministry of Education, Government of India has awarded BITS Pilani the "Institution of Eminence" status.

About Department of Management

The Department of Management at BITS Pilani was established in the year 1971. It initially offered the two-year Master of Business Administration (MBA) program. Later in 1973, when the institute created an integrated educational structure, MBA evolved into the integrated first degree program MMS- Master of Management Studies, which was a blend of engineering and management. This program was successfully offered for a time period of three decades. The course was restructured as MBA in the year 2006 to cater to the industry better. In the Academic Year 2021-22, the Department of Management introduced MBA in Business Analytics. The MBA program in BITS Pilani is ranked among the top 25 in the country as per the WEEK Hansa 2024 report. Management education in BITS Pilani is ranked within the top 600 globally as per QS 2024 subject ranking.

Who Should Attend

GSTREAM (GST 2.0: Trends, Research & Effects on MSME), organized by the Department of Management at BITS Pilani, Pilani campus, in collaboration with ICSSR, aims to promote evidence-based dialogue through broad academic and stakeholder participation. The conference aims at welcoming all the researchers, faculty and industry professionals to advance knowledgeable discussion, policy awareness, and community-focused research on the structural, sectoral, and cultural facets of GST reforms.

About GSTREAM 2026 National Seminar on GST 2.0: Trends, Research & Effects on MSME Date: August 28-29, 2026

The Department of Management, BITS Pilani, Pilani Campus, in collaboration with Indian Council of Social Science Research (ICSSR), conceptualised GSTREAM 2026 - the national seminar on GST 2.0: Trends, Research, and Effects on MSME – with an aim to understand the awareness and impact of India's Next-Generation GST Reforms, which went into effect on September 22, 2025. While GST 2.0 has been implemented, this seminar embeds a conference to gain better understanding of the comprehensive tax regime in the context of entrepreneurs, start-ups, and Micro, Small, and Medium Enterprises (MSMEs).

The indirect tax regime of the country transformed with the introduction of GST on July 1, 2017. It has brought in a quantum leap in terms of transparency, ease of compliance, integration of federal and state tax systems, and facilitated business transactions. However, its transient impact is yet to be analysed. One of the wider gaps evident in understanding GST implications has been in the context of MSMEs, while startups and entrepreneurs continue to face a number of challenges such as input tax credit shortages, strain on working capital, and increasing complication of compliance provisions. These bottlenecks may be further accentuated with the lack of awareness about GST 2.0. The embedded conference of GSTREAM 2026 thus makes an early attempt to bring academia and industry stakeholders together to pave the way for better awareness and compliance. Aligned with the mission of Viksit Bharat, 2047, the conference will be a platform for presenting research which addresses a critical gap, i.e. how these recent regulatory, legislative, and technological changes pertaining to GST affect MSMEs' operational efficiency, financial viability, and growth.

IMPORTANT DATES

Call for Papers	7-April-26
Last Date of Submission of Abstracts	15-May-26
Last Date of Submission of Full Papers	15-June-26
Notification of Acceptance	15-July-26

Conference Focus: Micro, Small and Medium Enterprises

The economic backbone of India unequivocally rests on its MSME. These businesses are not just numbers; they are vibrant engines of employment generation, substantial contributors to the nation's GDP, and crucial incubators of innovation. Spearheading the vision of "Atmanirbhar Bharat" MSME are often referred to as the "engine of growth" for the Indian economy as they contribute to nearly 45 percent of the manufacturing sector and approximately 30 percent of India's gross domestic product. The pivotal role they play is in employment generation, including bridging the urban and rural divide. With increasing UDYAM registration, the role of MSME has become further accentuated, wherein entrepreneurship has been brought to the fore front.

Despite their immense potential, SME frequently encounter significant and persistent hurdles in accessing timely and adequate tax reporting and compliance. Problems persist concerning input tax credit accessibility, constraints on working capital, challenges in compliance, and the complications caused understanding the revised GST rates. The new reforms need dialogue and facilitation with MSME, to help them understand that GST 2.0 fosters India's self-reliant economic architecture through a progressive and growth oriented tax policy, realising the vision of Viksit Bharat 2047. By adopting a consumer-centric and technologically-integrated approach, the conference aims to provide an interdisciplinary platform for industry engagement with academia. The conference aims to bring practical outcomes by linking GST reform discussions with national efforts like Atmanirbhar Bharat and Viksit Bharat 2047. This is in line with initiatives to advance knowledgeable discussion, policy awareness, and community-focused research on the structural, sectoral, and cultural facets of GST reforms.

The seminar will provide travel reimbursement up to applicable train fare (A.C. three-tier) or equivalent bus fare, along with accommodation support and hospitality for selected participants.