

## INFLUENCE OF GST UPON FIVE STAR HOTEL BUSINESS IN KERALA

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### **ABSTRACT**

*It has been a year and ten months since the Goods and Services Tax (GST) introduced in India. Now it is right time to study Influence of GST on Five Star Hotels in Kerala. This paper attempts to assess the study the perception of employees towards the influence of GST on sales and tax administrating system. For the purpose of study the sample were collected from employees working in five star hotels in Cochin and collected data were analyzed using statistical techniques such as t test and ANOVA.*

**KEYWORDS:** *Goods and Services Tax, Tax Administrating System*