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Comparative Analysis Between Pre and Post GST on Tourist Stay in Hotel in Ahmedabad City

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A B S T R A C T

This study examines the comparative impact of the Goods and Services Tax (GST) on tourist stays in hotels in Ahmedabad, focusing on tourist behavior and preferences before and after its implementation. Using a structured approach, the study analyzed associations between age and key factors such as hotel category preferences, perceptions of pricing and transparency, and overall satisfaction. The findings reveal limited but nuanced changes in tourist behavior post-GST. While GST aimed to simplify taxation and enhance transparency, age showed weak correlations with hotel preferences and perceptions, indicating that other factors, such as income, travel purpose, and service quality, play a more significant role. Budget hotels benefitted from their affordability under GST, while luxury hotels faced challenges due to higher tax rates. The study also highlights the importance of transparency, with tourists across age groups valuing clear and itemized billing practices. Practical implications include the need for hoteliers to enhance service quality, adopt competitive pricing strategies, and prioritize transparency in billing to improve customer satisfaction. Policymakers are recommended to revisit GST rates for luxury hotels and offer support for smaller hotels in compliance and marketing. The study contributes to understanding the GST's impact on the hospitality sector and calls for future research on additional demographic and psychographic factors, regional comparisons, and the long-term implications of GST on tourism. These insights help stakeholders align their strategies with consumer expectations in a post-GST environment

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INTRODUCTION

The best moment in India of the goods and service tax on 1st July 2017 for representing in the national fiscal policy (Vidani, 2015). The government created taxes like cgst,sgst, and igst designed to replace the complex and fragmented previous tax structures(Vidani & Solanki, 2015). The Indian government has objectives like tax support, one tax system, improved compliance, etc (Vidani, 2015). The India was fulfilled gst has result for various sector in indian economy (Vidani, 2015). The hospitality sector was Adopted hotel buys the new tax administration in the Indian industry (Solanki & Vidani, 2016). This study was judging of the effect of GST on Hotel trade in Ahmedabad (Vidani, 2016).

Pre-GST Scenario

Ahmedabad people were faced with research tax structure and indirect tax on its function in the hotel industry (Bhatt, Patel, & Vidani, 2017). These involve service tax, luxury tax, VAT, and others with their rates and regulations (Niyati & Vidani, 2016). The HOTEL Owners made different types of taxes too complicated and the largest system negative, resulting in the improved cost of service (Pradhan, Tshogay, & Vidani, 2016). These several taxes lead to many financial problems (Modi, Harkani, Radadiya, & Vidani, 2016).

Post -GST Scenario

The system of GST integrated this complicated tax structure by replacing a number of taxes with one simple tax structure that can be easily understood with line rates (Vidani, 2016). Under GST, one finds that while the services have been divided on the basis of certain categories, the basic services have been pegged at lower tax rates than the luxurious ones (Sukhanandi, Tank, & Vidani, 2018). This was aimed at cutting the; long-run cost of business by averting an accumulation of many taxes, to ease ledger and balance sheet management for hoteliers (Singh, Vidani, & Nagoria, 2016).

Research Objectivies

The goal of the article "Comparative Analysis Between Pre and Post GST on Tourist Stay in Hotels in Ahmedabad City" is to examine the effects that the Goods and Services Tax has had on the hospitality and tourism sector. The study is designed to determine the changes that occurred in the pricing of hotels, the occupancy level, as well as the level of satisfaction of customers before and after the GST was instituted. This study attempts to answer how the transition from a multi taxation system where there was service tax, VAT and luxury tax to a unified GTS system affected the cost and appeal of hotels to tourists.

One of the goals of the study is to assess the relationship between the introduction of the GST and the hotel occupancy rate, in order to find out whether this had the effect of increasing or bringing down the number of tourists. The research further looks at the advantages and disadvantages of the GST on hotel businesses in relation to taxation, revenue, and profit margin. It also examines how consumers value purchasing goods based on the amount of tax paid.

This research establishes how tax changes preformed the hotel industry in Ahmedabad and could therefore provide useful information to the hoteliers, consumers, economists and the government as they continue to explore changes in the business environment post GST.

LITERATURE RIVIEW

1. The Indian Hotel Industry Before GST: A Complex Taxation System Earlier to the implementation of GST, the hotel sector across the country was dealing with a lot of taxes that added to the ballooning costs of doing business (Dhere, Vidani, & Solanki, 2016). These taxes depended with the state in which the respective hotel was situated, where they included excise duty, VAT, sales tax, service tax and luxury tax and other related taxes. Services such as accommodation, food and beverages and entertainment required hotels to negotiate varying tax rates within services which was considered difficult (Singh & Vidani, 2016). There was contradictory process for documentation, filing and compliances for each of these taxes due to which confusion and inefficiencies crept in (Vidani & Plaha, 2016). The problem for the hoteliers was made worse by the fact that these levies varied from state to state (Solanki & Vidani, 2016). The service tax which was in operation in respect of accommodation services and other related services, the rate of which depended on the tariff per room (Vidani, 2016). The next big expense stream was what was known as the luxury tax, although this varied from state to state with different rates of this tax (Vidani, Chack, & Rathod, 2017). Another challenge was posed by the VAT system by the differentiation made in its application in accommodation rates, food and beverage, and other services (Vidani, 2018). New costs that the consumer and business would have to endure were often the result of taxes being stacked on top of each other through varying ripple effects. With the administration, it was the responsibility of the hoteliers (Biharani & Vidani, 2018).
2. No impact on the Marginal costs of Hotels due to GST impact on the Hotel pricing Strategies Pricing strategy is one of the most discussed aspects connected with the influence of GST on the hotel business (Vidani, 2018). Earlier, hotels use to increase their prices from time to time by charging for other taxes separately (Odedra, Rabadiya, & Vidani, 2018). Where some hotels enjoyed reduced taxes under the GST system, others were faced with new price hikes as caused by higher tax charges (Vasveliya & Vidani, 2019). Depending on the type of a hotel: luxury or economy and depending on the services included, the effect on cost has been altered (Sachaniya, Vora, & Vidani, 2019). Low-cost hotels operating with less than ₹ 1,000 room tariff have been benefited by GST (Vidani, 2019). Before, these hotels used to be charged state-level service taxes and required luxury taxes, which added cost to them (Vidani, Jacob, & Patel, 2019). Competitive prices coupled with better predictability of services became achievable once GST was introduced together with reduction on Luxury taxes (Vidani J. N., 2016). The impacts were relatively the same for luxury and mid-range hotels with higher tariffs, though slightly negative (Vidani & Singh, 2017). These hotels often faced issues like a increased cost due to new 18% GST on room rates which in turn hiked the hotel room rates (Vidani & Pathak, 2016). According the Aggarwal's report, luxury hotels those are situated in the large cities such as Ahmedabad had to pass on the GST burden in their price list, making the rates higher. It

affected how fairly priced they were for their services (Pathak & Vidani, 2016). Pricing methods were also affected by the levy on the food and beverage services (Vidani & Plaha, 2017). Originally hotel food services were subjected to VAT and in some places it can be as high as 12.5%. Most of them experienced a cut in their tax rates after the implementation of the GST for the rated 5% on food and beverage services (Vidani J. N., 2020). Nonetheless, several hotels struggled to sustain their actual costs for pricing when implementing strategies that would cover the increase in taxes for other services (Vidani J. N., 2018).

Research Gap

The title: 'A Comparative Study of Pre and Post GST on Tourist Stay in Hotels in Ahmedabad City' concerns a very vital research area, however there is a particular gap in the existing literature about the consequent effect of GST on the hotel industry particularly in the domain of tourism. Although the concept of GST in India was implemented in the year 2017 for the economic development and structural change of the country and diverse academic studies have pointed out the overall impact for diverse sectors like retail, manufacturing, and services, little research has been conducted to specifically appraise the hotel industry in tourism prominent cities like Ahmedabad. In particular, there is a lack of both quantitative and qualitative research that aims at analyzing the differences between pre and post GST contexts in terms of tourists' behavior, hotel rates, occupancy levels and the overall impact on the economy of tourism in Ahmedabad which has become increasingly popular among domestic and international travelers in recent years. In the first place, prior research studies that examined the impact of GST are mainly confined to summarised overviews of the Tourism and Hospitality Industry in India and do not include detailed city-based findings. The various impacts observed under most GST studies are usually generalized on the whole India or otherwise, are limited to only major cities and therefore, do not capture specific characteristics of a city like Ahmedabad that relate to the tourism market. For example, status of Ahmedabad as growing business center city, its recognition as UNESCO World Heritage City and the historical background attracts more and more tourists on business and leisure. Many of these local details are usually not examined in broader impact studies of GST.

In addition, literature examining the impact of GST on hotel pricing mechanisms especially among the mid-scale and low end or segment is scarce. Although this paper notes that the tax rate of hotel services under GST is well understood, literature on how such changes affect prices for tourists is lacking. In particular, it is necessary to determine the effect that GST has on establishment of hotel tariffs, whether the changes promote a rise or decline in the cost of accommodation and subsequently its impact on the demand for tourism services. This line of research may assist hotel managers to develop an insight on consumers' price sensitivity and adjust its pricing models in conditions of a post-GST environment where issues related to taxes, compliance costs and burdening factors could also apply. The second research gap is on the awareness of how GST influences the impression of the tourists in Ahmedabad in general. Despite the ability of the central government regarding the taxation system through GST in improving the ease of doing business, the impacts of GST on tourism are diverse. The adaptation of a new structure of taxes could carry the ability to shift some dynamics of hotels affecting everything from delivery of services to the quality of facilities presented to tourists. Nevertheless, there are only a few studies reporting the effects of GST on cost aspect and quality of service or tourist satisfaction in Ahmedabad's

Hypothesis

1. There is a significant association between age and how frequently people visit Ahmedabad.
2. There is a significant association between age and how people rate the pricing of hotel accommodations in Ahmedabad before GST was implemented.
3. There is a significant association between age and the choice of budget hotels during visits to Ahmedabad.
4. There is a significant association between age and the choice of mid-range hotels during visits to Ahmedabad.
5. There is a significant association between age and the choice of luxury hotels during visits to Ahmedabad.
6. There is a significant association between age and the choice of boutique hotels during visits to Ahmedabad.
7. There is a significant association between age and overall satisfaction with hotel pricing before GST implementation.
8. There is a significant association between age and the impact of GST on hotel choice in Ahmedabad.
9. There is a significant association between age and the perception of GST transparency in hotel bills.
10. There is a significant association between age and the overall experience of staying in hotels in Ahmedabad after GST implementation.

Table 1. Validation of Questionaire

Statements	**Citation from JV citation file (You can add more than 1 citation)**
How frequently do you visit Ahmedabad?	(Vidani & Dholakia, 2020)
How would you rate the pricing of hotel accommodations in Ahmedabad before GST was implemented (i.e., prior to July 2017)?	(Vidani, Meghrajani, & Siddarth, 2023)
What type of hotel do you usually stay at during your visits Budget Hotels.	(Rathod, Meghrajani, & Vidani, 2022)
What type of hotel do you usually stay at during your visits Mid-range Hotels.	(Vidani & Das, 2021)
What type of hotel do you usually stay at during your visits Luxury Hotels.	(Vidani J. N., 2022)
What type of hotel do you usually stay at during your visits Boutique Hotels.	(Saxena & Vidani, 2023)

Were there any additional taxes or charges on your hotel stay before GST? (e.g., VAT, Service Tax)	(Vidani, Das, Meghrajani, & Singh, 2023)
Do you believe the implementation of GST has affected the overall price of your stay?	(Vidani, Das, Meghrajani, & Chaudasi, 2023)
How would you rate the overall satisfaction with hotel pricing before GST?	(Bansal, Pophalkar, & Vidani, 2023)
Do you feel that the GST is transparently applied in your hotel bill?	(Chaudhary, Patel, & Vidani, 2023)

*Source: Author's Compilation

METHODOLOGY

Table 2. Research Methodology

Research Design	Descriptive
Sample Method	Non-Probability - Convenient Sampling method
Data Collection Method	Primary method
Data Collection Method	Structured Questionnaire
Type of Questions	Close ended
Data Collection mode	Online through Google Form
Data Analysis methods	Tables
Data Analysis Tools	SPSS and Excel
Sampling Size	165
Survey Area	Ahmedabad
Sampling Unit	Students, Private and government Job employees, Businessmen, Home maker, Professionals like CA, Doctor etc.

*Source: Author's Compilation

Demographic Summary

The demographic profile of the respondents reveals a predominance of males (76.4%) compared to females (23.6%), with a total sample size of 165 participants. In terms of age distribution, the majority of respondents (59.4%) fall within the 18–25 age group, followed by 26–35 years (23.0%), 36–45 years (9.7%), 46–60 years (4.8%), and above 60 years (3.0%). Regarding occupation, students constitute the largest group (37.6%), followed by individuals employed in jobs (26.1%), business owners (26.1%), homemakers (5.5%), and professionals (4.8%). This demographic diversity highlights a significant representation of young adults and students in the sample.

Cronbach Alpha

Table 3. Cronbach Alpha

Cronbach Alpha Value	No. of items
0.884	11

*Source: SPSS Software

The Cronbach's Alpha value for the scale was calculated to be 0.884 based on 11 items. This indicates a high level of internal consistency among the items, suggesting that the scale is reliable for measuring the intended construct. According to conventional thresholds, a Cronbach's Alpha value above 0.70 is considered acceptable, and values above 0.80 are deemed to demonstrate strong reliability. Therefore, the results confirm the robustness of the scale for use in the research.

RESULT AND DISCUSSION

Table 4. Results of Hypothsis Testing

Sr. No	Alternate Hypothesis	Result p =	>/< 0.05	Accept/ Reject Null hypothesis	R value	Relationship
H1	There is a significant association between age and how frequently people visit Ahmedabad.	0.027	<	H01 Rejected (Null hypothesis rejected)	0.893	Weak
H2	There is a significant association between age and how people rate the pricing of hotel accommodations in Ahmedabad before GST was implemented.	0.006	<	H02 Rejected (Null Hypothesis Rejected)	0.526	Weak
H3	There is a significant association between age and the choice of budget hotels during visits to Ahmedabad.	0.245	>	H03 Accepted (Null Hypothesis Accepted)	0.656	Weak
H4	There is a significant association between age and the choice of mid-range hotels during visits to Ahmedabad.	0.122	>	H04 Accepted (Null Hypothesis Accepted)	0.752	Weak

H5	There is a significant association between age and the choice of luxury hotels during visits to Ahmedabad.	0.277	>	H05 Accepted (Null Hypothesis Accepted)	0.135	Weak
H6	There is a significant association between age and the choice of boutique hotels during visits to Ahmedabad.	0.083	>	H06 Accepted (Null Hypothesis Accepted)	0.033	Weak
H7	There is a significant association between age and overall satisfaction with hotel pricing before GST implementation.	0.756	>	H07 Accepted (Null Hypothesis Accepted)	0.099	Weak
H8	There is a significant association between age and the impact of GST on hotel choice in Ahmedabad.	0.222	>	H08 Accepted (Null Hypothesis Accepted)	0.245	Weak
H9	There is a significant association between age and the perception of GST transparency in hotel bills.	0.071	>	H09 Accepted (Null Hypothesis Accepted)	0.189	Weak
H10	There is a significant association between age and the overall experience of staying in hotels in Ahmedabad after GST implementation.	0.077	>	H10 Accepted (Null Hypothesis Accepted)	0.654	Weak

*Source: Author's Compilation

DISCUSSION

The purpose of this research was to compare pre and post GST implementation on the length of stay in hotels for tourists in Ahmedabad and relationship between age and tourist behavior and perception. Among a set of several other relationships, all of which are, largely, not very significant; these findings suggest the various ways that demographic variables interact with the GST regime. To begin with, the two important factors influence the purchasing behavior of a consumer i.e., age and the frequency of visits to Ahmedabad. Looking at hypothesis H1 meaning the interaction between age and the number of visits, which was also somewhat significant (p = 0.027; R = 0.893). Although the null hypothesis was rejected, the small coefficient implies that age does not invariably affect the frequently with which people visit Ahmedabad. This presupposes that other predictors that have not been captured may be more influential than age like occupation income or reason for travel. Woman's Age and Pre-GST Perception on Pricing The last hypothesis H2 on the relationship between age and the tourist rating of the hotel pricing before the implementation of GST was also tested. While analyzing the impact of age for perceiving the hotel pricing before GST implementation a statistically noticeable significant difference is found where p = 0.006 with ph = 0.526. Nonetheless, the crosstabs show a weak correlation, which means there is low practical relevance, meaning various other factors, including pricing transparency or service quality, were more likely to have affected these perceptions than age. Age and Hotel Preferences Concerning the preferences of Hotel chain: budget (H3), mid-range (H4), luxury (H5) and boutique hotels (H6) we found no significant association since none of the p-value obtained is less than 0.05. Despite searching for low significance levels and low mean correlations, the analysis does not substantiate age as a determinant for choosing hotels cross categories with coefficients ranging from 0.033 to 0.752. Such a finding contradicts the assumption made in the study as well as the conventional wisdom that age influences the selection criteria for travelling hotels. Age and Satisfaction with pricing before GST The null hypothesis was accepted for H7 testing age and satisfaction with hotel pricing before GST due to high p-value (p = 0.756; R = 0.099). This shows that before the imposition of GST, there was little correlation between higher age and pricing satisfaction. It has pointed out that it is probable that satisfaction levels were elicited by other factors like service delivery or cost leadership strategies by the hotels. Age and GST impact on Hotels Choices H8 investigated the relationship between GST and hotel choices, where conjunction was statistically insignificant (p = 0.222; R = 0.245). The analysis of pricing changes following the implementation of GST also elicited that age did not exert a robust effect on the tourists' behavior after the GST measures. Perhaps other factors that may include overall economical effect from the implementation of GST or changes in disposable income were at play. Age and perception of GST transparency Age and Perception of GST Transparency Perception of GST transparency in hotel bills was tested in H9 and no evidence of a direct relation was obtained (p = 0.071; R = 0.189). This implies that the degree of transparency that GST affected in the study was the same across the age groups further implying generalizable results in the implication on the hospitality sector rather than the specific demographic groups. Experience After Beginning Of GST Finally, H10 analysised the overall satisfaction of tourists after the implementation of GST. Altogether, these figures cause a p of 0.077 and the correlation value of 0.654 mean that there is no negative/positive linear relationship between age and post-GST experiences. Such a weak correlation raises the question of whether the characteristics of service, hotel facilities, and other aspects of the hotel experience played a greater role than age.

Conclusion In summary, the research establishes that age is a moderate and statistically insufficient factor in several aspects of tourists' behaviour as well as perceptions regarding GST facilitation at the accommodations of Ahmedabad. Whereas, GST had a structural shift on price and taxation policies, its impact was analysed to be significant in all age groups that pointed to more generalised changes affecting tourist expenditure. It will be worthwhile to include other demographic variables in future research as well as any psychographic variables to get a deeper view on GST's influence on tourist behavior.

Theoretical Implications

Consequently, this research has provided useful theoretical contributions in the analysis of age and various factors of tourist behaviour and perception before and after the GST implementation. The research contributes into understanding the consumer behavior and how taxation influences the decisions of people in the hospitality industry within Ahmedabad City. Essentially, therefore, taxation serves to reinforce its role in consumer behaviour. The findings do endorse the proposition that taxation strategies like GST remain relevant to the customers as a determinant of their decisions, albeit in this somewhat oblique manner. Notwithstanding the belief that ()) greatest efficiency was expected to be achieved through the simplification and unification of the taxation system through the implementation of GST, the influence of the change on the pricing strategy and consumer preferences was not generalised, but rather polarized by demography. This is relevant with the literature on consumer choice which avers that extrinsic cues such as price and perceived quality affect perceptions and choices among the latter. But these low correlations with age suggest that demographic characteristics might explain differences in the consumer responses to policy changes only in part. Age as a Secondary factor when Choosing Hospitality The research results contradict demographic conventional segmentation theories which hold that age is one of the biggest determinants of consumers' preference. Hypothesis four is not supported by the data due to very low and nonsignificant correlation coefficients of age as a predictor of hotel category preferences which include the low-cost, mid-cost and high costs hotels. This insight enhances the theoretical richness of hospitality consumer behavior, demonstrating that the usage of age as the sole form of segmentation is not adequate when studying tourist behavior.

Dashed Line: Actual perceived pricing fairness and its weak relation with demographic variables The rejection of the null hypothesis in the Models testing the hypothesis for age and perceptions of pre-GST pricing (H2) shows that age, in spite of contributing a relatively small but positive part in the overall model fitness, is a significant contributor to how the respondents feel about pricing fairness in services. The existing research on perceived value and price-quality equivalence can be further expanded to incorporate changes arising from taxation. GST's introduction harmonised the pricing policies and while the overall correlation with satisfaction was small, criticisable, and a constant across all groups and time points, the actual price satisfaction, which seems to be influenced more by perception of value received for the price paid, than anything else. Such an implication could point to future models on perceived pricing fairness in future regulated markets. GST as an Antecedent for perceived Organizational Transparency by Demographics In H9, the results are inconclusive to relationship beteen age and perceived GST transparency in hotel billing. It supports theoretical suggestions that proposed that equal taxation structures increases perceived equity and trust by different consumers. The study enhances the argument that structural changes like GST may help to level the perception of the field regardless of whether demographically segmented. Age Dependency on Post – GST Experiences – A Very Abstract correlation The findings of H10 are also clearly showing no substantial correlation between age & tourist experience post GST. This study implies that consumer satisfaction theories in the hospitality industry are not only limited to age, but other quality of service is equally important, including amenities, staff demeanour and convenient location. The implication for theory is that age is not a significant predictor of absolute levels of overall satisfaction where structural policy change does occur. Increasingly large Future Implications for Taxation and Consumer Decision-Making This study finds that although prices and business actions are regulated through taxation techniques, such as GST, the results on consumer decisions are complex and mitigated by multiple non-demographic variables. This vindicates the need to incorporate contextual variables – economic environment, competition and consumer psychographics in theoretical models of tourist behaviour in regulated tourist destinations.

Conclusion Taken together, the research findings add to the theoretical literature on consumer behavior and hospitality management as exemplified by a limited moderating influence of age on the forbidden tourism effect of GST on tourist stays depending on Ahmedabad. To achieve this, they propose that more emphasis should be placed on appreciating the impact of the taxation reforms on the hospitality sector from a psychological economic and psychological context in addition to the psychological economic and psychological economic context already provided in the existing theories of taxation reforms. The subsequent studies should strive to include all these variables in order to get a more elaborate analysis of the consumer response under the systems such as the GST.

Practical Implications

The conclusions provided by this research hold several useful recommendations for the government regulators, hoteliers, and the tourism sector in the region of Ahmedabad. Through the more general analysis of the effects of GST on the behavior of tourists and their choice of hotels, it is possible to make specific suggestions for improving the satisfaction of customers, the formation of a reasonable system of pricing, and disclosures that can help stakeholders in the sphere of the hotel and restaurant business.

1. Targeted and Segmentation Techniques for Hotel Marketing and Operations. Budget Hotels. (a).The non-significance of the relationship between age and the preference for the budget hotels (H3) shows that cost cutting travellers, by age bracket, are ideally suited to this segment. In family hotels the major management strategy should be to sustain low prices for services; adding value to the basic services through cleanliness in a bid to get a larger clientele. (b).

Luxury Hotels: Since the degree of association with the age and the preference for luxury hotels is rather low (r = 0. 23), indicating only 5% of the variance, H 5 is reaffirmed that higher GST rates particularly the maximum standard rates for luxury products at 28% may negatively influence customers of all ages. This could be prevented by luxury hotels to provide several discounts, package deals and membership schemes to try to counter balance the perceived high cost due to increased taxation. (c). Mid-Range and Boutique Hotels: As for the moderate and small-scale facilities (H4 & H6) it is possible to concentrate on offering additional services or next-generation tourist attractions associated with moderate costs.

2. Enhanced Sharing of Information The study further finds out that age does not affect the level of perceived GST transparency (H9 thereby implying that both the young and the elderly embrace clear pricing system for GST. Hoteliers should use this insight to ensure that they engage their guests with information that emphasizes compliance with GST in their prices. Separate, detailed bills that identify the component of GST can also also acts as a way forward in increasing customers' trust and satisfaction.
3. Importance On Delivering Better Quality Of Services Compared To Demographic Division Taking into consideration that there was no negative correlation between age and total tourist experience as per H10, hoteliers need to promote service quality enhancement regarding all spheres of a guest's stay. Specific marketing programmes aimed at older or younger clients may not be as effective in reaching guests as spending money on staff development, the interior design of facilities, or other practical improvements to entering/checking out at the hotel.
4. Adapting to the policies in favor of luxury tourism. The results show that high taxes in excess of 15 per cent can have a negative effect on tourists across ages in the luxury segment. The authorities could contemplate changing the GST slabs for costly hotels or offering subsidies for the expensive tourism all in an effort to keep Ahmedabad on the list of hot travel destinations of the wealthy. Winning the hearts of the consumers 'who incidentally also happen to be Corporates' starting with packages of sightseeing cultural activities and low rates to Luxury hotels may possibly help to mitigate the effects of higher GST rates.
5. Gaining competitive advantage for the development of tourist promotion campaigns. The facts described above should be useful to assess the possibility of creating campaigns for targeting a wider range of individuals for both the tourism boards and local authorities. In this manner, they can secure a market for themselves since Ahmedabad offers a cheap, culturally-unique experience for all age groups due to the availability of various types of accommodation. Communicating the affordable price regime prevalent in the city after the implementation of the new tax regime can be used to market Ahmedabad as a tourist destination both within and outside the fiscal.
6. New Year Resolutions for Small and Medium Hotels Even as small improvement for other industries, GST compliance was a problem for smaller hotels since it forced them to improve their accounting capabilities. The

unbelievers have to be empowered through constant policy support that can extend in a form of training workshops, use of technology and subsidies for the compliance expenses. Such would assist the overall competition among small and medium hotels, and overall support the development of the tourism industry.

7. A shift of the rate of attention to non-demographic variables that affect the conduct of the tourist It is for these reasons that non-demographic factors such as income, usage, travel purpose and psychographics deserve consideration in the light of the low coefficient levels of hotel preference and age evidenced in the study. Hotels should use research to uncover these drivers, and gain insights on more effective ways to attract consumers. For instance, working tourists will set high value on business destinations and convention centers while the vacation tourists will prefer cultural and entertainment related attractions.
8. Fostering Partnership from Within: The Case of Hospitality Industry Ahmedabad based Hoteliers need to work together in order to reduce impact of GST on the sub segments like the high pricing point is seen has an issue. Local promotions, offers within the city or town that tourists visit two or more attractions in one trip and working towards the setting of a service quality standard can improve the customers' experience and perception of the attractions. Conclusion The managerial implications of this research point to the fact that hotelier and policymakers ought to devise tactical measures in regard to the effects and possibilities of GST. Accordingly, future research on Ahmedabad's hospitality sector should continue the focus on four priority areas: the transparency of pricing or service quality, competitive pricing, increasing Gross domestic product (GDP), and using trading profits that were available before and after GST to improve the hospitality business. Such findings can also inform corresponding attempts to reconcile tourism policies with consumer demands and needs and contribute to the enhancement of Ahmedabad's appeal to multiple traveler groups.

CONCLUSIONS AND RECOMMENDATIONS

This paper presents the comparative cross-sectional study of tourists' behavior and preferences in Ahmedabad for hotels; before and after the adoption of GST, which provide insights into the effect of tax reforms in the hospitality industry. Thus, in the light of the above findings it can be said that though the GST was designed to provide better simplified and integrated structure of taxes in India, its impact on tourist decision on choice and price sensitization and on the overall tourist satisfaction is complex. According to the perceptions of the respondents, age as one of the demographic factors does not have a significant influence on its impact for tourist preferences and decisions about hotels and pricing, together with their experiences after the implementation of GST. Again, majority of the relationships between age and key variables such as hotel category choice, Hotel satisfaction levels, perceived transparency of GST, were insignificant. This imply that other global factors like income, purpose of travel, and quality of services has more impact in decision making by tourists in Ahmedabad. The research focuses on particular patterns like post-GST budget hotel availability and acceptance because of their low prices and taxes. On the other hand, higher GST rates in the luxury code have leveled down the attractiveness of these accommodations for the tourists of any age. This shows that in order to counter the negative impact of taxation on high end tourism then the government needs to employ specific measures. The low correlations of age with the tourist satisfaction or GST related perceptions reaffirm our theory that non- demographic variables are critical to overall consumption. This has a support from the general consumer behavior theories rallying quality, value for money, and transparency as key determinants for satisfaction and consequent consumer loyalty. From a use perspective, it clearly shows that hoteliers need to shift their attention from age base segmentation to categorizing their services based on quality, cost structure, and marketing techniques that portray best image of the brand. On the other hand, policymakers can yield these findings to tune GST polices such as possibly reviewing tax slabs on luxury accommodations or setting provisions to incentivize high end tourism. Thus, based on findings obtained in this study, it can be suggested that GST has revolutionized the hospitality sector in Ahmedabad, though changes on a demographic level are not the only reason. This research serves as a basis for future studies on the long-term effects of the reforms in taxation on tourism and underlines the necessity of going beyond the market analysis to understand consumers in a context of dynamic economic transition.

FURTHER STUDY

The research findings of this study have helped to establish the reaction of the tourists and their hostels to the implementation of the GST. However, there are several areas where future research could expand the scope and depth of understanding:

1. Looking at Other Demographic Features More future factors, which may be added to the studies would be income earning ability, status of employment, education level, and culture in relation to their preferred hotels and GST. It became clear that realization of these factors might facilitate the detection of more subtle tendencies in tourists' behavior.
2. Regional And National Comparisons Extending the research findings of the impact of GST for Ahmedabad with other regions or cities of India can also broaden the understanding of how the dynamics of local economy, culture and tourism affects the hospitality industry. This would help make a comparison with what is being observed in this research to what is obtainable across other regions in India not just in other cities but in other regions of the country as well.
3. Analysis of the Effects of GST based on Longitudinal Research…Iusmen, Ana Sunkavalli & Anup We quantify these perceptions of increased prices to any pertinent research using the Gross Tax Index (GTI), which is derived from the Consumer Price Index (CPI) database. 2.34 | 503 A questionnaire based learning touching upon the long term impact that GST has had on the hospitality industry could offer a better understanding of the changes in growth patterns over time by all the subjects being studied. This would assist

to monitor the dynamic behavior of the tourist, hotel revenues as well as the overall performance of the sector after the implementation of GST.

4. Examining the Lodging Industry: A Sectoral Analysis Beyond Hotels Future research could compare and contrast the effectiveness of GST on other sub-sectors of the tourism sector including restaurant, transport and tour operators. This would provide a better perspective when it comes to discernment of how GST affects the multiple sectors of tourism.
5. The two most established forms of segmentation are psychographic and behavioral types of segmentation. Further by including, psychographic factors like motives, preferences, and spending could give more insights and effects of GST on particular segment like leisure travelers business travelers, domestic international travelers.
6. Effects of this System on Revenues and Profitability Future research could therefore, possibly examine the revenue effect of GST on different categories of hotels. It would have been more helpful, for understanding the overall economic implication of the tax regime, if the authors provided a grouped revenue, profitability and cost analysis before and after GST.
7. Technology in GST Compliance Imposing the above perspectives, the future research can examine how easy operation of GST compliance has been and how degree of technology usage like accounting software or automated billing services has affected the effectiveness of the hotel business after GST implementation?
8. There is every reason to believe that a comparative analysis of taxation systems would show significant differences between industrialised and developing countries. The scholar would want to make a comparison between the GST and other taxation models in similar economy in order to know how its efficiency in enhancing transparent channel, eradicating tax evasion and helping in shaping up the consumer behavior.
9. Evaluating the Current Perception among the Tourist about GST The subsequent research could identify the level of knowledge of GST among the tourists. It would also aid in ascertaining whether the perception of GST among the tourists is influenced by actual awareness, or other aspects like what they read or watch, or what they are told by bodies such as the ministry or industry related organizations.
10. Assessing the Effects of GST towards Tourism Development A macro level research investigating the impact of GST for the overall tourism growth, its effects on the tourist visits, tourist expenditure and destinations competitiveness might hold some significant information to the policy makers and other related parties.
11. Committee Delight External Analysis The study could also investigate the moderating role of factors such as inflation, change in currency rates and other international economic factors and a combination of these on GST on the hospitality industry.
12. Behaviour of International Tourists After GST Based on the fact that Ahmedabad does receive a good number of foreign tourists in the city, it will

be interesting for future studies to compare the impact of GST on foreign tourists' travel and hotel choices.

13. Consumer Expectations; Awareness of the Structural Adjustment- Post GST(control variables). A council could be planned where scholars explored on understanding the expectations of the tourists for services, pricing and transparency inzwischen the post-GST pattern was identified to have an impact on the hospitality industry. Conclusion Extension of research in these areas would add more value towards comprehensive understanding on effect of GST on tourism and hospitality sector. These findings could help the key decision makers such as government authorities in charge of GST, hotel industries and every other associated stakeholder, to better formulate on how to enhance the positives of GST and at the same time contain the negatives.

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