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# Mapping the Intellectual Structure of Goods and Services Tax (GST) Research in India: A Scopus-Based Bibliometric Analysis and Science Mapping (2012–April 2026)

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**Abstract**

**Purpose:** This study maps the intellectual structure, thematic evolution, and emerging research frontiers of Goods and Services Tax (GST) scholarship in India through a systematic bibliometric analysis.

Design/methodology/approach: Following a PRISMA-compliant retrieval and screening protocol, 211 English-language, peer-reviewed journal articles published between 2012 and April 2026 were extracted from Scopus using a refined TITLE-ABS-KEY search combining "GST"/"Goods and Services Tax" with "India"/"Bharat". Performance analysis and four complementary science-mapping techniques—thematic mapping, thematic evolution, trend-topic analysis, and keyword co-occurrence overlay visualisation—were conducted using Biblioshiny (bibliometrix R-package, v.4.x) and VOSviewer (v.1.6.20), following a standardised keyword thesaurus.

**Findings:** Publication output was negligible before 2016, accelerated sharply after the 2017 GST rollout, peaked at 33 articles in 2019, and surged again to 31 articles in 2025 following the GST 2.0 rationalisation. Economic and Political Weekly is the leading outlet (16 papers), while Thapar Institute of Engineering & Technology, Guru Jambheshwar University of Science & Technology, and Amity University are the most prolific institutions. The conceptual structure comprises four quadrants: motor themes (msme–gdp–sme; tax revenue–tax efficiency–tax efforts), basic themes (gst–india–indirect tax; tax reform–itc–indian economy; demonetisation–covid-19–economic growth), a trending core (taxation–economics–public policy; VAT–SGST–CGST), niche themes (sentiment analysis–e-governance–twitter), and declining themes (ardl model–gst revenue; indian automobile sector; supply chain management). Thematic evolution traces a shift from an undifferentiated "gst" node (2012–2020) to differentiated taxation/covid-19/msme clusters (2021–2023), converging into GST–taxation–tax reform–tax revenue nodes in 2024–2026. Emerging frontiers identified include GST 2.0 rationalisation and fiscal federalism, AI-enabled compliance and blockchain-based GST networks, health-related excise taxation, and cryptoasset taxation.

**Originality/value:** This is among the first Scopus-indexed studies to combine performance analysis with four complementary science-mapping techniques to chart the near-decade-long evolution of India's GST research field and to propose a structured future research agenda.

**Keywords:** Goods and Services Tax; India; bibliometric analysis; science mapping; VOSviewer; bibliometrix; thematic evolution; tax policy; fiscal federalism

## 1. Introduction

The Goods and Services Tax (GST), implemented in India on 1 July 2017, represents the country's most far-reaching indirect-tax reform since independence, subsuming a fragmented structure of central excise duty, service tax, value-added tax (VAT), octroi, and a host of state-level levies into a single, destination-based, multi-stage consumption tax administered jointly by the Union and the States through the GST Council. Envisioned as an instrument to unify the domestic market, eliminate cascading taxation, widen the tax base, and improve ease of doing business, GST has since generated a substantial and rapidly diversifying body of academic scholarship spanning public finance, macroeconomics, fiscal federalism, business compliance, digital governance, and even public health. The 2025 rollout of a rationalised rate structure—popularly termed "GST 2.0"—has renewed scholarly and policy interest in the reform's second-generation effects on compliance costs, revenue buoyancy, and sectoral competitiveness.

Nearly a decade after implementation, GST-related research in India has grown from a handful of exploratory commentaries to an interdisciplinary literature that is difficult to synthesise through

conventional narrative review alone. Individual systematic reviews, however methodologically rigorous, are typically confined to a single sub-domain (e.g., MSME compliance, revenue buoyancy, or health taxation) and are therefore unable to reveal the field's overall intellectual structure, its thematic clusters, or the trajectory along which those clusters are evolving. Bibliometric analysis addresses this gap by applying quantitative and network-analytic methods to large publication corpora, enabling researchers to track disciplinary growth, identify influential sources and institutions, and visualise the conceptual structure and evolution of a research domain (Donthu et al., 2021; Zupic & Čater, 2015).

Despite the proliferation of GST scholarship, no Scopus-indexed study has yet combined performance analysis with a full suite of complementary science-mapping techniques—thematic mapping, thematic evolution, trend-topic analysis, and keyword co-occurrence overlay visualisation—to characterise the field as a whole. This study addresses that gap by systematically retrieving, screening, and analysing the population of Scopus-indexed, English-language journal articles on GST in India published between 2012 and April 2026. Specifically, the study addresses four research questions:

RQ1. What is the growth trajectory, and which sources, institutions, funders, and documents have most influenced GST research in India?

RQ2. What is the conceptual (thematic) structure of the field, and which themes are motor, basic, niche, or declining?

RQ3. How has this thematic structure evolved across the pre-GST/early-GST (2012–2020), consolidation (2021–2023), and post-pandemic/GST 2.0 (2024–2026) periods?

RQ4. What emerging and declining topics signal the field's future research frontier?

The remainder of the article is organised as follows. Section 2 describes the bibliometric methodology, including the search strategy, PRISMA-based screening, and analytical tools. Section 3 presents the results of the performance analysis and science mapping. Section 4 discusses the substantive thematic clusters identified in the corpus. Section 5 proposes a structured future research agenda. Section 6 outlines theoretical and practical implications, Section 7 notes the study's limitations, and Section 8 concludes.

## 2. Materials and Methods

### 2.1 Bibliometric design and workflow

Bibliometric analysis applies statistical and network-analytic methods to published literature and bibliographic metadata, enabling researchers to track disciplinary growth, identify emerging trends, and evaluate research performance and collaboration structures (Donthu et al., 2021). Its cross-disciplinary applicability and scalability to large corpora have made it a preferred approach for mapping fragmented research domains. This study adopts the four-stage workflow of design, data retrieval, data analysis/visualisation, and interpretation recommended by (Zupic & Čater, 2015) and is designed specifically to map and identify emerging research frontiers within GST-related scholarship on India. Search terms were accordingly organised around two core concepts—"GST" and "India"—refined with reference to keyword usage identified in the existing literature during pilot searches.

Prior to keyword co-occurrence analysis, a standardised thesaurus file was constructed to merge orthographic variants, singular/plural forms, and accepted abbreviations of core terms into canonical representations (e.g., "GST", "goods and services tax", and "goods and services tax (GST)" were merged into a single term). This thesaurus was applied consistently in both VOSviewer (v.1.6.20) and Biblioshiny (bibliometrix R-package, v.4.x) prior to generating all keyword-based visualisations and frequency counts.

### 2.2 Database selection

While earlier bibliometric studies have relied on Web of Science, Scopus, PubMed, or combinations thereof, this study employs Scopus on account of its far-reaching, multidisciplinary source coverage and robust citation indexing. Scopus is widely regarded as a leading database for bibliometric research, offering broader journal coverage than Web of Science—particularly in the humanities and social sciences—together with advanced citation mapping, detailed author and affiliation profiling, and a diverse range of document types. With over 76 million indexed records and high citation accuracy, Scopus provides comprehensive and reliable coverage for evaluative bibliometric research.

### 2.3 Search strategy

Because titles carry a disproportionate role in signalling a document's core content, the search strategy was first piloted on article titles; recognising that a title-only search would exclude relevant studies, the final query was executed across titles, abstracts, and keywords (TITLE-ABS-KEY) to maximise retrieval sensitivity. The initial strategy combined "Goods and Services Tax*" and "GST" with "India" as separate search terms; because the acronym "GST" is used across unrelated disciplines, this generated substantial noise, and the query was refined as follows:

((TITLE-ABS-KEY ("Goods and Services Tax*")) OR ((TITLE-ABS-KEY (GST) AND TITLE-ABS-KEY (tax OR taxes OR taxation)))) AND (TITLE-ABS-KEY (india* OR bharat*))

This expanded TITLE-ABS-KEY search retrieved 345 records from Scopus. Filtering for peer-reviewed journal articles (excluding editorials, conference papers, letters, and book chapters) removed 126

records, yielding 219 documents. All retrieved documents were in English, so no additional language restriction was applied. Two independent reviewers then screened all 219 records against pre-defined inclusion and exclusion criteria; 8 articles were excluded following full-text review, and disagreements were resolved by consensus. The final dataset comprises 211 English-language journal articles published between 2012 and April 2026 (Figure 1).

Inclusion criteria were: (i) peer-reviewed original research, systematic review, or meta-analysis articles; (ii) published in English; (iii) indexed in Scopus; and (iv) substantively concerned with GST/India-related tax policy, compliance, or economic effects. Exclusion criteria were: (i) non-journal document types (editorials, conference proceedings, book chapters, notes); (ii) duplicate records; (iii) records where "GST" referred to an unrelated disciplinary usage; and (iv) articles for which full-text retrieval was not possible. Two independent reviewers screened all titles and abstracts, followed by full-text review for equivocal records; inter-rater reliability was assessed using Cohen's Kappa (κ = 0.80), indicating substantial agreement, with disagreements resolved through consensus discussion.

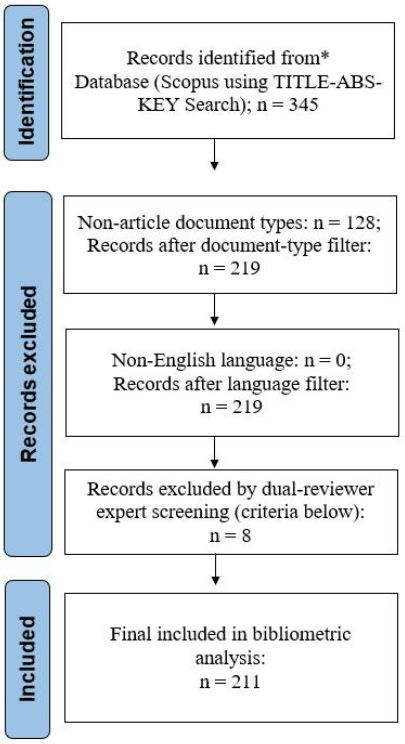



**Figure 1. PRISMA-compliant flow diagram of the search, screening, and inclusion process (n = 211).**

### 2.4 Analytical tools

Performance analysis (annual scientific production, source, institutional, and citation metrics) and science mapping (thematic mapping, thematic evolution, trend-topic analysis) were conducted in Biblioshiny, the web-interface for the bibliometrix R-package (Aria & Cuccurullo, 2017) Keyword co-occurrence network and overlay visualisation were generated in VOSviewer (van Eck & Waltman, 2010) using author keywords, with a minimum co-occurrence threshold and community detection via the Walktrap clustering algorithm. Thematic mapping parameters were: field = Author's Keywords; number of words = 250; minimum cluster frequency (per thousand documents) = 5; number of labels per cluster = 1; label size = 0.5; community repulsion = 0. Thematic evolution used the same keyword field and frequency threshold, an inclusion index weighted by word co-occurrence, and two cutting points (2020 and 2023), partitioning the corpus into three sub-periods: 2012–2020, 2021–2023, and 2024–2026. Trend-topic analysis used a minimum word frequency of 5 and three words per year. The VOSviewer overlay network was built on the full keyword co-occurrence matrix (577 keywords meeting the occurrence threshold), coloured by average publication year (2020–2026).

## 3. Results

### 3.1 Performance analysis

#### *Annual scientific production, sources, and significant works*

The annual scientific publication trend on GST in India reflects a gradual but uneven growth pattern over the study period. Publication activity remained minimal before 2016, indicating limited academic attention prior to the implementation phase of GST. A marked

increase in research output is observed after 2017, coinciding with GST's introduction, with moderate growth and fluctuation between 2018 and 2022. The highest annual output was recorded in 2019 (33 publications), followed by a renewed surge in 2025 (31 publications), suggesting sustained academic interest in evaluating GST's long-term economic and policy implications, plausibly linked to the 2025 GST 2.0 rationalisation. Overall, the trend indicates that GST-related research in India has matured from an emerging area of enquiry into a more established research domain, with increasing scholarly focus on its economic impact, policy effectiveness, and structural implications.

Institutional-contribution analysis shows that Thapar Institute of Engineering & Technology, Guru Jambheshwar University of Science & Technology, and Amity University are the leading contributors to GST research in India (6 publications each), reflecting their prominent role in advancing academic discourse on GST-related economic and policy issues. In terms of funding support, the Indian Council of Social Science Research, the Russian Foundation for Basic Research, and Banaras Hindu University emerge as the leading sponsors, indicating both national and international engagement in supporting GST-related research.

**Table 1. Most influential sources in GST-in-India research.**

| Rank | Source title | TP | Publisher | SCY | CS | SNIP |
|---|---|---|---|---|---|---|
| 1 | Economic and Political Weekly | 16 | Economic and Political Weekly | 1978 | 0.6 | 0.454 |
| 2 | International Journal of Recent Technology and Engineering | 7 | Blue Eyes Intelligence Engineering and Sciences Publication | Discontinued | — | — |
| 3 | Finance India | 5 | Indian Institute of Finance | 2018 | 0.6 | 0.294 |
| 4 | Indian Journal of Finance | 5 | Associated Management Consultants Pvt. Ltd. | 2010 | 1.9 | 0.566 |
| 5 | International Journal of Innovative Technology and Exploring Engineering | 5 | Blue Eyes Intelligence Engineering and Sciences Publication | Discontinued | — | — |
| 6 | International VAT Monitor | 5 | International Bureau of Fiscal Documentation (IBFD) | 2019 | 0.2 | 0.268 |
| 7 | Journal of Advanced Research in Dynamical and Control Systems | 5 | Institute of Advanced Scientific Research, Inc. | Discontinued | — | — |
| 8 | MSW Management | 5 | Forester Communications Inc. | 2007 | 0 | 0 |
| 9 | SCMS Journal of Indian Management | 5 | SCMS Group of Educational Institutions | 2018 | 0.7 | 0.103 |
| 10 | Tobacco Control | 5 | BMJ Publishing Group | 1996 | 9.8 | 1.648 |

**Note**. Source: Scopus. TP = Total Publications; SCY = Scopus Coverage Years (to 2026); CS = CiteScore 2024; SNIP = Source Normalized Impact per Paper. Data as of April 2026.

**Table 2. Most globally cited documents in the corpus.**

| Rank | Title | Source title | TC | DOI |
|---|---|---|---|---|
| 1 | Does the Indian Financial Market Nosedive because of the COVID-19 Outbreak, in Comparison to Demonetisation and the GST? | Emerging Markets Finance and Trade | 168 | 10.1080/1540496X.2020.1785425 |
| 2 | The National Policy of Biofuels of India – A Perspective | Energy Policy | 111 | 10.1016/j.enpol.2020.111595 |
| 3 | Smart Monitoring and Controlling of Government Policies Using Social Media and Cloud Computing | Information Systems Frontiers | 102 | 10.1007/s10796-019-09916-y |
| 4 | GST Implementation in India: A SAP–LAP–Twitter Analytic Perspective | Global Journal of Flexible Systems Management | 40 | 10.1007/s40171-021-00297-3 |
| 5 | A Comprehensive Analysis of Goods and Services Tax (GST) in India | Indian Journal of Finance | 39 | 10.17010/ijf/2018/v12i2/121377 |
| 6 | Do Governance Quality and ICT Infrastructure Influence Tax Revenue Mobilisation? An Empirical Analysis for India | Economic Change and Restructuring | 34 | 10.1007/s10644-020-09282-9 |
| 7 | Estimated Impact of the GST on Tobacco Products in India | Tobacco Control | 23 | 10.1136/tobaccocontrol-2018-054479 |
| 8 | Formalization of the Informal Economy: Perspectives of Capital and Labour | Indian Journal of Labour Economics | 20 | 10.1007/s41027-018-0121-8 |
| 9 | SentiVerb System: Classification of Social Media Text Using Sentiment Analysis | Multimedia Tools and Applications | 20 | 10.1007/s11042-019-07995-2 |

| Rank | Title | Source title | TC | DOI |
|---|---|---|---|---|
| 10 | Efficiency Analysis and Macroeconomic Determinants of Non-tax Revenues: Evidence from Special Category States of India | Indian Economic Journal | 19 | 10.1177/00194662251330385 |

**Note.** Source: Scopus. TC = Total Citations received. Data as of April 2026.

### 3.2 Science mapping of the conceptual structure

***Thematic map***

The strategic (thematic) map, generated from author keywords using the Walktrap clustering algorithm, plots research themes along two axes—relevance (centrality) and development (density)—yielding four quadrants: motor themes (high centrality, high density), basic themes (high centrality, low density), niche themes (low centrality, high density), and emerging or declining themes (low centrality, low density) (Cobo et al., 2011). Table 3 and Figure 2 summarise the resulting clusters.

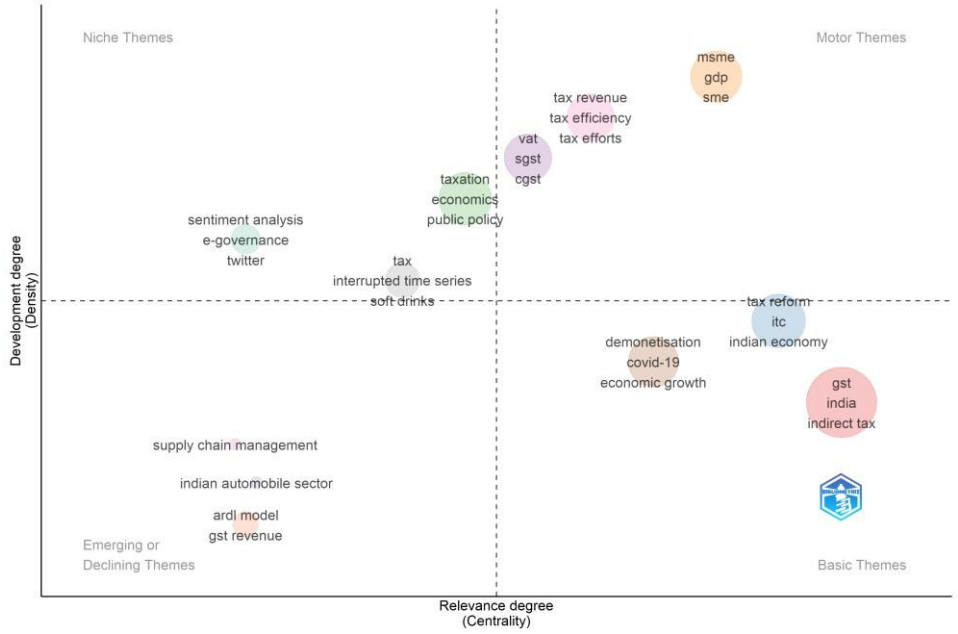



**Figure 2. Thematic (strategic diagram) map of GST-in-India research based on author keywords.**

**Table 3. Thematic clusters identified in the strategic diagram.**

| Quadrant | Representative keyword clusters |
|---|---|
| Basic themes | GST, india, indirect tax, perception, blockchain, fiscal federalism, constitution of india, consumption tax, forecasting, garch models, optimal commodity taxes, pls-sem, revenue performance, stock market, sustainability, systematic literature review, tax progressivity, theory of planned behavior, volatility • tax reform, itc, indian economy, challenges, GST council, gstn, macroeconomics, cashflow constraint, financial performance, public finance, tax regime • demonetisation, covid-19, economic growth, digitalisation, fiscal policy, inflation, textile sector, agglomeration externalities, climate change, cooperative federalism, financial markets, unemployment |
| Trending / transitional core | taxation, economics, public policy, finance, low/middle-income country, price, affordability, healthcare sector, income tax, market efficiency, price elasticity, reform, revenue, sugar-sweetened beverages • VAT, SGST, CGST, integrated goods and service tax (IGST), brics, cascading effect, legal regulation of VAT, pre–post analysis • tax, interrupted time series, soft drinks, tax buoyancy |
| Motor themes | msme, gdp, sme, business performance, ease of doing business, growth of msmes, gst compliance, impact of gst on msmes in india, national manufacturing policy, performance of msmes, stock returns • tax revenue, tax efficiency, tax efforts, economy, reits, stochastic frontier analysis/approach, panel data analysis, real estate, special category states, tax capacity |
| Niche themes | sentiment analysis, e-governance, twitter |
| Declining / emerging themes | ardl model, gst revenue • indian automobile sector • supply chain management |

**Note.** Field: Author's keywords. Parameters: 250 words; minimum cluster frequency (per 1,000 documents) = 5; number of labels per cluster = 1; label size = 0.5; community repulsion = 0; clustering algorithm = Walktrap.

The motor-theme quadrant is anchored by two well-developed and highly central clusters: an MSME/GDP/SME cluster concerned with business performance, ease of doing business, and GST's impact on micro, small, and medium enterprises; and a tax-revenue/tax-efficiency/tax-efforts cluster built around stochastic frontier and panel-data methods applied to sub-national fiscal capacity. Basic themes—high centrality but comparatively lower density—include the core gst/india/indirect-tax cluster, the tax-reform/itc/indian-economy cluster, and the demonetisation/covid-19/economic-growth cluster, indicating foundational but still-developing sub-fields central to the discipline. The niche cluster (sentiment analysis, e-governance, twitter) reflects a self-contained, digitally oriented strand examining public sentiment toward GST rollout via social media analytics, while the declining/emerging quadrant (ardl model/gst revenue; indian automobile sector; supply chain management) captures narrower, time-series-econometric and sector-specific applications that have not yet achieved sustained centrality.

### *Thematic evolution*

The thematic evolution map (Sankey diagram) tracks how keyword clusters migrate across three sub-periods—2012–2020, 2021–2023, and 2024–2026—using the inclusion index weighted by word co-occurrence and two cutting points (2020, 2023). In 2012–2020, the field was dominated by an undifferentiated "gst" node, alongside smaller VAT

and demonetisation nodes, reflecting the reform's novelty and the initial preoccupation with describing the transition itself. This single dominant node fragments substantially in 2021–2023 into six differentiated clusters—taxation, tax, gst, covid-19, msme, tax reform, tax efforts, and gdp—signalling both a broadening of the field's vocabulary and the disruptive influence of the COVID-19 pandemic on GST-linked revenue and compliance research. By 2024–2026, these strands re-consolidate into four principal nodes—gst, taxation, tax reform, and tax revenue—suggesting a maturing field that is converging on core policy-evaluation themes (reform effectiveness and revenue performance) while retaining taxation as a broad umbrella concept.

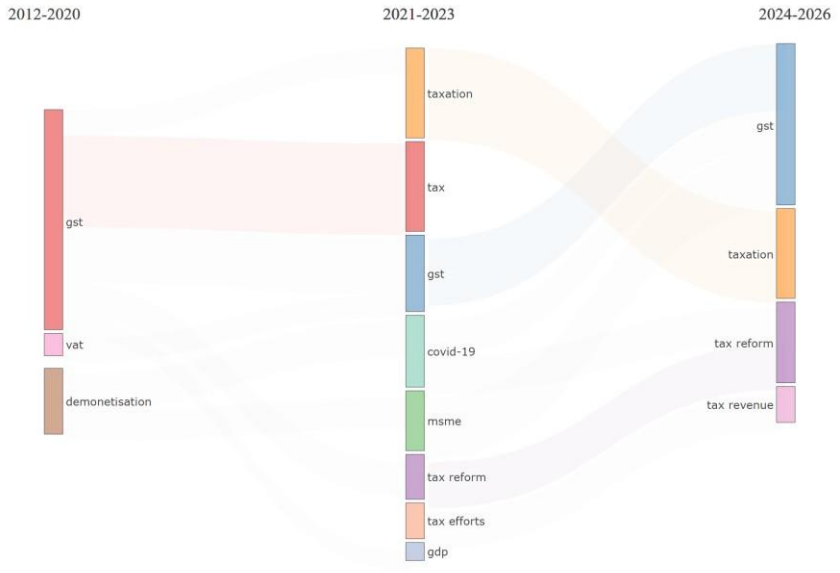



**Figure 3. Thematic evolution of GST-in-India keywords across three sub-periods (2012–2020; 2021–2023; 2024–2026).**

### *Trend topics*

Trend-topic analysis (minimum word frequency = 5; three words per year) plots the temporal span and peak-frequency year of each keyword against publication year, with bubble size proportional to term frequency (Figure 4). Foundational terms—demonetisation, gdp, indirect tax—cluster around 2019, reflecting the field's early preoccupation with the immediate aftermath of the 2016 demonetisation and the 2017 GST launch. The term "gst" itself shows by far the largest bubble, peaking around 2021 and spanning nearly the full study period (2017–2024), confirming its role as the field's anchor term. A second wave—taxation, covid-19, economic growth—peaks around 2022, capturing the pandemic-era literature on revenue shocks and fiscal resilience. The most recent wave—india, itc, msme, tax reform, and tax revenue—peaks between 2023 and 2025, with tax revenue extending into 2025, indicating that compliance mechanics (input tax credit), enterprise-level effects (MSMEs), and reform/revenue evaluation constitute the field's current growth edge.

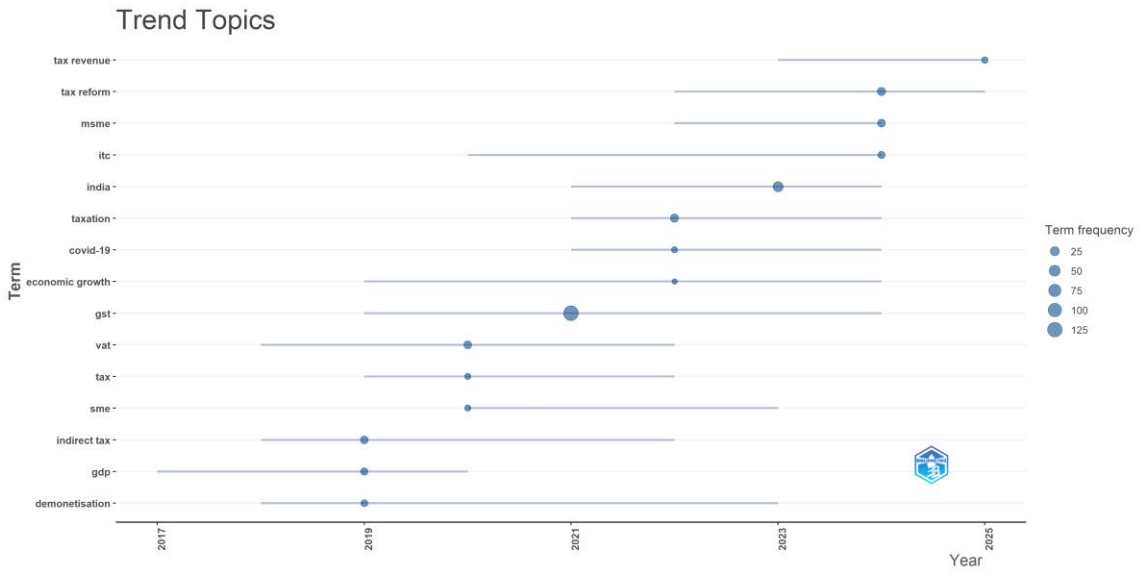



**Figure 4. Trend-topic analysis of author keywords by year of peak frequency.**

### Keyword co-occurrence overlay visualisation

The VOSviewer keyword co-occurrence overlay network (577 keywords meeting the minimum occurrence threshold) visualises the full co-word structure, with node colour indicating average publication year (dark blue/purple ≈ 2020, through teal and green, to yellow ≈ 2026). The core of the network is dominated by gst, india, SGST, ugst, economic growth, tax reform, taxation, and msme, confirming these as the field's structural backbone. Keywords shaded yellow—indicating the most recent average publication year—include composition scheme, GST 1.0/GST 2.0, return filing and tax reforms, formalisation, compliance, state-VAT, GST impact, gst compliance, and public well-being, corroborating the trend-topic finding that GST 2.0 rationalisation and compliance-formalisation research constitute the newest research frontier. Yellowish-green nodes—somewhat earlier but still recent—include ITC mismatch, GST framework, GST rationalisation, digital automation, GST adoption, UTAUT, cooperative federalism, tax evasion, digital tax administration, and Granger causality/vector-autoregression applications, indicating a maturing but still-active stream on institutional and digital-administrative dimensions of GST. Peripheral, loosely connected nodes—sentiment analysis, bitcoin, blockchain, act east policy, optimal commodity taxes, and inflation rate—represent thematically distant or cross-disciplinary applications with as yet limited integration into the field's mainstream discourse.

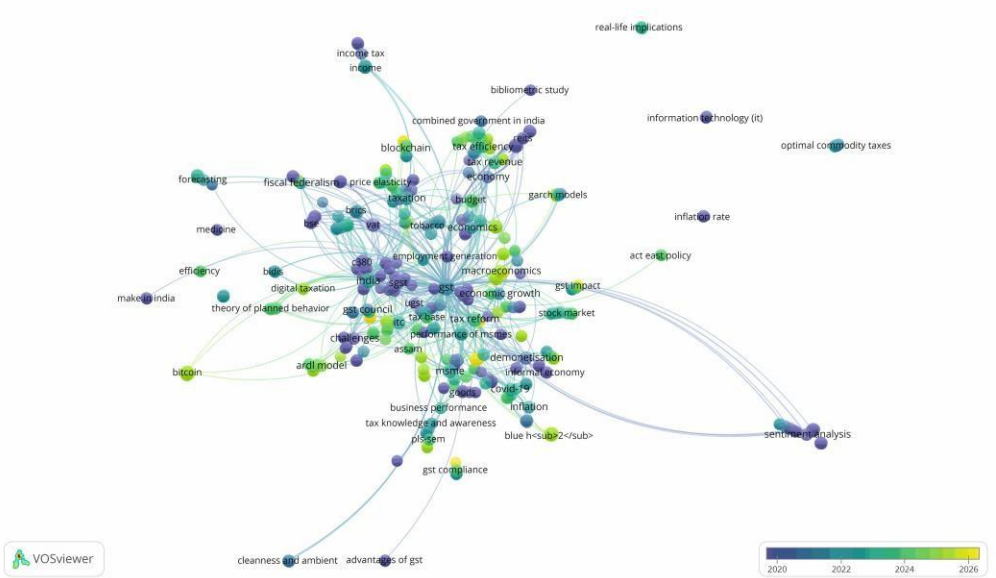



**Figure 5. Keyword co-occurrence overlay visualisation map (VOSviewer), coloured by average**

**publication year, 2020–2026 (577 keywords meeting the occurrence threshold).**

## 4. Discussion

The performance analysis and four science-mapping techniques converge on a consistent picture: GST research in India has evolved from an early, largely descriptive literature centred on the mechanics of the 2017 transition into a differentiated, interdisciplinary field spanning fiscal federalism, macroeconomics, enterprise compliance, digital/blockchain administration, sector-specific impact studies, and behavioural/health taxation. Read together with the corpus of recent (2025–2026) studies, the existing literature can be organised into nine substantive thematic clusters, discussed below.

### GST policy, reform, and fiscal federalism

A substantial and increasingly prominent cluster examines GST's constitutional and federal-governance architecture. Recent work has traced the GST Council's gradual shift "from cooperative to majoritarian decision-making" (Dwivedi, 2026) while other studies evaluate the second-generation "GST 2.0" rate rationalisation and its projected long-term growth effects, the ease-of-doing-business implications of next-generation reforms (Dhoke, 2025) the "grand federal bargain" underlying GST's design Sethia, (Sethia & Datta Chaudhuri, 2026). and GST's role in sectoral transformation and fiscal federalism more broadly. This cluster corresponds closely to the basic-theme "gst/india/indirect tax" and "tax reform/itc/indian economy" nodes identified in the thematic map, and to the yellow (most recent) overlay nodes on GST 1.0/2.0 and cooperative federalism.

### Macroeconomic and revenue effects

A second, well-established cluster—corresponding to the motor-theme "tax revenue/tax efficiency/tax efforts" node—examines GST's macro-fiscal consequences. Studies employ ARDL cointegration to link government expenditure and structural change to post-GST indirect-tax revenue (Song & Lee, 2020), tax-buoyancy analysis across pre-GST, GST, and pandemic sub-periods (Dey, 2025) distributional/progressivity analysis using household consumption expenditure survey data (Mukherjee, 2007). error-correction estimation of relative tax efficiency across Indian states (Srivastava et al., 2025). and time-series linkages between GST revenue and stock-market indices (Karmuhil & Murugesan, 2025). Collectively, this cluster confirms revenue mobilisation and buoyancy as a durable, high-density research theme.

### Compliance, implementation, and business challenges

A large practitioner-oriented cluster addresses the operational and behavioural dimensions of GST compliance. Recent studies examine challenges faced by small traders during GST implementation develop and validate scales for taxpayer-perceived implementation issues (Kapoor & Singh, 2025) synthesise GST practitioners' insights via thematic analysis apply the UTAUT model with PLS-SEM/IPMA to organisational performance post-adoption (. et al., 2025) investigate input-tax-credit (ITC) mismatch and its influence on compliance Sureka, A., & Bordoloi, N. (2025). and assess textile-industry stakeholder perceptions of the multi-slab structure (Pandey et al., 2025) This cluster maps directly onto the basic-theme "tax reform/itc/indian economy" node and reflects sustained scholarly attention to the friction between GST's design intent and its lived compliance experience, particularly for MSMEs.

### Technology, innovation, and digital tax administration

An emerging, technologically oriented cluster—visible in the overlay map's most recent (yellow/yellowish-green) nodes on digital automation, blockchain, and AI—explores next-generation tax administration infrastructure. Notable contributions include a performance evaluation of a blockchain-based GST Network (GSTN) employing dynamic priority-based leader election, benchmarked against centralised and Raft-consensus architectures (Aar & Thakur, 2026) and emerging work on artificial-intelligence applications for combating GST-related tax evasion. Although currently small in volume, this cluster's high recency (average publication year approaching 2026) and strong overlap with global e-governance and blockchain research suggest it is among the field's fastest-growing frontiers.

### Sector-specific and firm-level impact studies

A firm- and sector-level cluster examines GST's differential impact across industries, including automobile-sector financial performance (illustrated by a longitudinal study of TVS Motor Company, tobacco-use prevalence following state-level GST reform (John & Ross, 2025) and commodity-market reactions to GST announcements via GARCH modelling. These studies substantiate the thematic map's motor-theme MSME/business-performance node and extend it to publicly listed and commodity-market contexts.

### Taxation, health, and behavioural economics

A distinctive and policy-salient cluster—entirely absent from India's pre-2020 GST literature but now well represented—applies fiscal and behavioural-economics frameworks to GST's public-health implications. Studies examine whether taxing sugar-sweetened beverages can curb non-communicable disease burden (Solanki & Babu, 2025) model the health and economic impacts of taxing foods high in fat, sugar, and (Roche et al., 2026). analyse price elasticity and affordability of sugar-sweetened beverages under GST (John et al., 2025) and evaluate

GST's potential as a tool for promoting sustainable consumer behaviour (Karmani et al., 2025) This cluster illustrates GST research's growing interdisciplinarity, bridging public finance with nutrition and public-health policy.

**General taxation, efficiency, and comparative studies**

A comparative and methodologically sophisticated cluster situates GST within broader tax-system efficiency debates. Representative studies include a panel stochastic-frontier analysis of tax potential and tax effort across Indian states (Kaur & Kumar, 2025) a comparative analysis of tax-ratio transitions from official to self-assessment systems across Indonesia and other Asian economies (Yossinomita et al., 2025), and efficiency analysis of non-tax revenue determinants in special-category states Malik, M. Y., Jafar, S. H., & Dixit, A. (2025). This cluster aligns with the motor-theme tax-efficiency/tax-efforts node and increasingly situates Indian GST research within a comparative, cross-country frame.

**Financial systems, markets, and inclusion**

A financial-systems cluster connects GST-era fiscal reform to broader questions of financial inclusion and market behaviour, including household-level financial-literacy and inclusion outcomes after demonetisation (Khandelwal et al., 2025) market persistence amid financial crises (Bhattacharjee et al., 2025)., health-insurance demand modelling using a triple-hurdle approach (Datta et al., 2025). and mindset-based models of personal financial planning (Gupta & Mohammad, 2025) Although only loosely coupled to the GST-specific core, this cluster reflects the reform's positioning within India's wider post-2016 fiscal-reform narrative (demonetisation and GST) in the financial-behaviour literature.

**Emerging and niche cross-domain applications**

Finally, a small but conceptually important set of studies signals genuinely new cross-domain applications, including the tax treatment of cryptocurrency earnings under Indian jurisdiction (Kiruthika & Ranganathan, 2025). the cost estimation of blue hydrogen in the Indian context as a proxy for future energy-taxation debates, and analyses of GST's role in post-delimitation fiscal-federalism and public-service provision. Corresponding to the thematic map's niche quadrant (sentiment analysis, e-governance, twitter) and the overlay map's peripheral nodes (bitcoin, blockchain, act east policy), these studies represent low-centrality but potentially high-growth topics warranting closer monitoring.

## 5. Future Research Agenda

Triangulating the thematic map's motor/basic/niche/declining quadrants, the thematic evolution map's most recent (2024–2026) node cluster, the trend-topic analysis's most recent peak-year terms, and the overlay map's yellow (most recent) nodes, five priority directions emerge for future GST research in India.

First, GST 2.0 rationalisation research is still nascent relative to its policy salience: longitudinal, difference-in-differences, or event-study designs evaluating the rate-slab rationalisation's effects on compliance cost, revenue buoyancy, and sectoral competitiveness—building on early projections represent a high-priority gap. Second, the technology cluster (blockchain-based GSTN, AI-enabled compliance and fraud detection) remains small in volume but shows the field's highest recency; larger-sample, field-validated studies of AI/blockchain deployment in GSTN—extending the performance-benchmarking approach of (Aar & Thakur, 2026). —are needed. Third, the niche sentiment-analysis/e-governance cluster, though methodologically mature for the 2017 rollout period, has not been revisited for the GST 2.0 rollout or for social-media-based real-time compliance sentiment; replicating and extending this cluster using contemporary large-language-model-based text analytics is a natural extension. Fourth, the health-taxation cluster is well developed on sugar-sweetened beverages but under-developed on other HFSS (high fat/sugar/sodium) categories and on ex-post (rather than modelled) health outcomes following the 2025 rate hike on "sin" and demerit goods; empirical ex-post evaluations are warranted. Fifth, the declining-theme quadrant (ARDL-based GST-revenue modelling, automobile-sector and supply-chain studies) suggests that single-equation time-series approaches to GST revenue are reaching diminishing marginal contribution; future work in this space would benefit from richer state-panel, machine-learning, or structural microsimulation approaches, of the kind illustrated by Roche, (Roche et al., 2026). in the health-taxation context. Cutting across all five directions, cross-country comparative designs (Yossinomita et al., 2025) and integration with fiscal-federalism debates surrounding post-delimitation resource-sharing offer a promising unifying frame for the next generation of GST scholarship in India.

## 6. Theoretical and Practical Implications

### 6.1 Theoretical implications

The study contributes to the bibliometric literature by demonstrating that a single-country, single-policy-instrument research field (GST in India) can nonetheless be shown to possess a clearly differentiated motor/basic/niche/declining quadrant structure and a discernible three-stage evolutionary trajectory, extending applications of the strategic-diagram and thematic-evolution frameworks (Cobo et al., 2011) beyond their more common cross-disciplinary or cross-country settings. The identification of a convergent 2024–2026 node cluster (gst, taxation, tax reform, tax revenue) offers a theoretically grounded basis for future researchers to position new studies relative to the field's structural core rather than its periphery.

### 6.2 Practical and policy implications

For policymakers, the concentration of high-recency ("yellow") keywords around GST 2.0, compliance formalisation, and digital automation suggests that academic research is broadly tracking, rather than anticipating, policy change; closer researcher–GST Council engagement during the design phase of future rate revisions could shift research from ex-post evaluation toward ex-ante policy simulation. For research funders and institutions, the identification of leading contributing institutions (Table 1-style institutional analysis) and funding sponsors provides a basis for targeted capacity-building in under-represented but high-growth areas such as blockchain-based tax administration and AI-enabled compliance. For practitioners and industry bodies, the compliance/ITC-mismatch cluster's persistence as a basic (high-centrality, still-developing) theme signals a continuing practical need for simplified, technology-enabled ITC reconciliation mechanisms.

## 7. Limitations

This study is subject to several limitations common to bibliometric research. First, the analysis is confined to Scopus-indexed, English-language journal articles; relevant grey literature, working papers, government reports, and non-English scholarship are excluded, which may under-represent state-level or vernacular policy analysis. Second, author-keyword-based co-occurrence and thematic mapping are sensitive to the thesaurus applied; although a standardised thesaurus was used to merge orthographic and abbreviation variants, residual keyword fragmentation cannot be fully ruled out. Third, because the corpus extends only to April 2026, the most recent GST 2.0-related literature is necessarily under-represented relative to its eventual scholarly footprint, and the field's most recent trend estimates should be interpreted as provisional. Fourth, citation-based performance metrics inherently favour older publications, which may understate the influence of recent, high-quality contributions. Future bibliometric updates incorporating a longer post-GST-2.0 citation window, together with complementary bibliographic-coupling and co-citation analyses, would help validate and extend the present findings.

## 8. Conclusion

This study provides a comprehensive, Scopus-based bibliometric mapping of GST research in India across 211 peer-reviewed journal articles published between 2012 and April 2026. Performance analysis shows a field that has grown from negligible pre-2017 activity to a mature research domain, with publication peaks in 2019 and again in 2025 signalling renewed scholarly interest following the GST 2.0 rationalisation. Science mapping reveals a conceptually differentiated field organised around motor themes (MSME performance; tax revenue/efficiency/efforts), basic themes (GST/India/indirect tax; tax reform/ITC/Indian economy; demonetisation/COVID-19/economic growth), a niche digital-sentiment cluster, and a declining single-equation time-series cluster, with thematic evolution converging by 2024–2026 on GST, taxation, tax reform, and tax revenue as the field's structural core. Five priority directions—GST 2.0 impact evaluation, AI/blockchain-enabled tax administration, renewed digital-sentiment analytics, expanded health-taxation research, and richer panel/structural approaches to revenue modelling—are proposed to guide the next phase of GST scholarship in India. As GST enters its second decade, sustained, methodologically diverse, and policy-engaged research will be essential to ensuring that the reform continues to deliver on its founding objectives of a simpler, fairer, and more transparent indirect-tax system.

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