

# Service Quality Assessment of GST Common Portal – An Exploratory Case Analysis

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## ABSTRACT

Seven years have elapsed since the introduction of GST in India. The GST Network, which was created as an SPV, was taking care of all the technological aspects related to the GST system of indirect tax collection. GST Common Portal was designed and operated by the Infosys under an MOU with the GSTN. The online tax system of GST provided immense benefits to the users and stakeholders and was criticized several times initially for the technical glitches and system failures. Therefore, it is an imperative to make service quality assessment of GST common portal through an empirical study among various stakeholders and GST common portal users. For undertaking an empirical data collection and designing a questionnaire for the said purpose, various constructs and variables associated with the service quality assessment are required. The present study makes an attempt to identifying the constructs and variables which are underlying in the service quality assessment of GST common portal services. This empirical analysis mostly done through the literature review will enable researchers in conducting empirical studies on the service quality assessment of GST common portal services in future.

**Keywords:** (GST, GST Common Portal, GST Network, Service Quality, Taxpayer Satisfaction, User Satisfaction, SERVQUAL, e-Governance Quality, Online Service Quality)

## INTRODUCTION

GST was introduced in India in the year 2017 with a positive expectation of bringing a state-of-the-art online service delivery system applicable to all over India in matters of indirect taxation. The aim is to provide a unified structure of indirect taxation and ensuring ease of doing business for the taxpayer community. The much hyped slogan of “One Nation, One Market, One Tax” vindicates the desired establishment objective. For the purpose of providing the technological backbone for the GST regime, an SPV cum National Information Utility in the name of “GST Network” was established and incorporated as a company under the section 25 of the Companies Act, 1956 on 28-03-2013. M/s Infosys Ltd. was selected as the Managed Service Provider (MSP) and entrusted the task of designing and developing a comprehensive system capable of providing the front-end interface for the taxpayers and tax officials in the service delivery process of both the central and state governments. As a part of ensuring efficient and reliable provision of services in a demanding environment, it was decided to establish the GSTN as a non-governmental, autonomous entity by allowing private equity participation to the extent of 51%. The remaining 49% of equity was shared equally between the Centre and the States (that is 24.5% by the Centre and 24.5% collectively by the States). It was felt that this structure will provide independence for the management, flexibility in the organizational structure, agility and promptness in decision making, and the ability to hire competent personnel for its functions, besides keeping a limited form of strategic control by the government. The private portion of equity was arranged by issuing shares to selected financial institution of the country such as the HDFC, HDFC Bank, ICICI Bank, NSE Strategic Investment Co, and LIC Housing Finance Ltd. Soon after the enactment of Companies Act 2013, the GSTN transformed itself as a Section 8 company as per the provisions of Companies Act 2013. The system was designed, built and tested in the due process was operationalized with effect from 1<sup>st</sup> July 2017, the day when GST was formerly introduced. Though the government machinery both at the Centre and at the States, took concerted effort to communicate and familiarize the GST system and its features, the initial years of post-implementation, witnessed widespread complaints on the technical glitches in the GST system and logical

errors in the service delivery mechanism. Frequent complaints from the taxpayers, tax professionals, and other relevant stakeholders are getting mounted and the original forms and returns were frequently amended and redesigned, the GST Council recommended for the conversion of GSTN into a government company. Subsequently the GSTN was converted into a government company fully owned by the government with 50% of shares held by the Central Government and the remaining 50% shares held collectively by the States.

### Statement of the Problem

GST was brought out as a robust system capable of providing seamless flow of input tax credit across all along the supply chain, with inbuilt specification of serving lakhs of concurrent users anytime-anywhere. But soon after its inception, shortcomings of the system in terms of design and logical flow were popup. Taxpayers experienced severe problems of frequent technical glitches and system failures when they have started filing returns. Moreover, the original forms of several returns were found with serious design errors and went for frequent modification and alterations. As the technological backbone of GST regime, the GSTN had experienced structural and organizational changes. Now GST is in the eighth anniversary of its introduction. In this context, it is relevant and meaningful to have an extensive assessment of the service quality aspect of the GST common portal, which is the front-end interface for the taxpayers. Taxpayers being the ultimate beneficial users of the GST portal uses the online service delivery mechanism and the processes and services envisaged in the GST portal as part of their tax compliance activities, starting from the registering themselves with the GST to an array of services including the return filing, tax payment, taking credit, receiving communication related to the assessment of return, giving reply to the SCN, filing grievances and appeals with appropriate authorities, etc. An extensive assessment of the service quality aspects of GST common portal through an empirical study requires identification of parameters and variables that can be used in the questionnaire as elements of service quality assessment. The present exploratory study is an attempt to identify such constructs and variables which can be used for a future empirical research on the service quality assessment of GST common portal services.

### REVIEW OF LITERATURE

1. Nemati et al. (2012) in their journal article published in the Management science Letters evaluates the service quality of the university website in terms of the E-SERVQUAL dimensions with variable such as efficiency, reliability, responsibility, assurance, security and privacy.
2. Udo et al. (2008) in their journal article titled “assessing service quality dimensions: the e-serpref approach” identifies three major dimensions of service quality such as service convenience, perceived risk and website contents.
3. Jukka Ojasalo (2010) in her journal article in the International Journal of Arts and Science explores the dimensions of service quality dimensions put forward by authors in this field and postulates a new conceptual model for the measurement of service quality performance in terms the prior expectations and the usage experience with variables such as ease of use, website design and appearance, personalization, information, responsiveness, communication, security and reliability.
4. Kiran and Diljit (2012) in their journal article titled “Modeling web-based library service quality” identifies 14 thematically derived constructs for measuring service quality of library services such as site design/links; site accessibility /technical/ security; organization of information; personalization; flexibility; content quality; communication; customer relationship; customer service; customer Feedback; reliability; self-reliance, and functional benefit and emotional benefits.
5. Negash et al. (2003) in their journal article titled “quality and effectiveness in web-based customer support system” identifies three major factor contributing to the user satisfaction and effectiveness of web-based systems such as the information quality , system quality and the service quality.

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## Research Gap

Based on the literature review, it is found that there is no significant research on the topic of the service quality assessment of GST common portal. For measuring the stakeholder satisfaction and the positive impact that this online service delivery platform of the government has created among its users, an empirical study is seemingly important. But even after completion of seven years of its introduction, such an attempt is seldom visible in the realm of academic research. This is found to be a significant gap in the existing literature.

## Objective of the study

To identify major constructs and variables for the service quality assessment of GST common portal

## METHODOLOGY

The present study is designed as an exploratory research to identify the major constructs and variables in the service quality assessment of GST common portal. The study approach adopted is the case analysis. Review of existing literature including the YouTube videos posted by taxpayers and tax practitioner expressing their concerns on the GST portal services were used for identifying the constructs and variables. The primary data used for this study includes the direct and telephonic interviews conducted with the taxpayers and tax professionals. The secondary data used for study were collected mainly from the review of literature, textbooks, newspaper reports, information from the GST common portal, etc.

## DISCUSSION AND ANALYSIS

The Service Quality Assessment of GST Common portal can be looked up on the perspective of an e-Governance system caters to meet the needs of taxpaying community in matters of their indirect tax compliance. As an e-governance platform specifically developed for providing efficient and effective service delivery to all the intended stakeholders on a 24/7 mode, the perceived benefits and utilities offered by it needs to be identified and studied in order to measure the user satisfaction and service quality assessment. The GST common portal was basically designed to provide B2G interface for the registered taxpayers in matters of indirect tax compliance.

The dimensions of service quality assessment popularly called as the SERVQUAL was well described in their conference paper by Parasuraman et al. (1985) which consisting of the Tangibles, Reliability, Responsiveness, Assurance and Empathy. Though these dimensions were mainly identified for measuring the service quality of services in general, it can be applied to the web-based service also. Huai (2011) identifies the following factors that influence the public service quality, such as the access to the service, communication level, empathetically understandable administrative system, the ability to provide a flexible and quick reply, receptivity to service, politeness and kindness of administrative staff, credibility in the service supply, reliability and responsibility, security and quality of tangible aspects. Horan et al. (2006) has formulated E-Government Service Satisfaction in Transportation (EGOVSAT) model which uses the performance dimension constructs such as Utility, Reliability, Efficiency, Customization, and Flexibility. T H AlBalushi had compiled the service quality dimensions as personalization, usability/ease of use, performance/efficiency/responsiveness, web design, security, user involvement, satisfaction /trust, and loyalty. Jukka Ojasalo (2010) has provided a conceptual model for service quality measurement which consists of constructs such as prior expectation of users and perceived performance in terms of user experience. The author postulates that the service quality will be the result of matching of this expectations and experience. Kiran and Diljit (2012) framed a model for measuring the service quality of web-based library services and conducts exploratory factor analysis and confirmatory factor analysis to validate the constructs and variables. According to them web-based service quality of library services will be mainly influenced by major constructs such as environment quality (consisting of sub-constructs such as access & control and equipment), delivery quality (consisting of customer relationship, personalization and customer support as sub-constructs) and the outcome quality (which consists of sub-constructs such as reliability, functional benefits and emotional benefits). Negash et al. (2003) provides a model for measuring user satisfaction and service effectiveness of web-based customer support system and identifies three major factors with their sub constructs in the determination of satisfaction such as information

quality (informative, entertain), system quality (interactive, access) and the service quality (tangibles, reliable, responsive, assurance, empathy).

Based on the literature survey and referring to the text books and websites, it came to the limelight that the service quality assessment of any typical e-governance website consists of the following imperatives as constructs / variables for an empirical study.

- Prior expectations
- Perceived benefits
- Perceived usefulness
- Perceived risk factors
- Behavioural intentions
- Web Design
- Portability
- Website Appearance and aesthetics
- Scope of personalization
- Scope of customization
- Ease of Use or User friendliness
- Ease of navigation
- Information quality
- Logical flow of information
- Linkage layout
- Contents in the website
- Ease of data retrieval
- Responsiveness
- Database management system
- User involvement
- User trust and loyalty
- Remote access
- Server speed
- Knowledge resources and learning materials
- Offline utilities for accounting and return filing

- Tax calculator utility
- Scope of choosing HSN and SAC from the dropdown
- Scope of alterations and modifications
- Functionalities in the web portal
- Self-explanatory menus and tables
- Auto-population of data
- Auto-capturing of data
- Safety and security
- Convenience
- Scalability
- Availability
- Transparency
- Trust and confidence
- Reliability
- Timeliness
- Responsiveness
- Empathy and user centeredness
- System efficiency
- System effectiveness
- Data security
- Privacy protection measures
- 2 Factor authentication for user login
- Aadhar-based biometric verification for registration
- PAN linked registration
- Less downtime
- Auto-saving of contents
- User-friendly interface
- Provision of generating reports from the filed data

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- Availability of historical information
  - User support measures
  - Interactive chat facility
  - Toll free numbers
  - Taxpayer facilitation centers
  - Dissemination of information
  - Confirmation of activities through messages
  - Online grievance tracking facility
  - Easy interface for payment and settlement
  - Data aggregation possibilities
  - Efficient performance of payment gateways
  - User-friendly payment options

### **Suggested areas of further research**

As the present study is only exploratory in nature, further detailed studies are required in this area. A questionnaire needs to be prepared by using the identified variables /constructs and a systematic validation of the questionnaire is to be carried out through an empirical data collection and a pilot testing of the data by using EFA and CFA. A conceptual model can be prepared by using the constructs and variables streamlined from the EFA and CFA of the validated questionnaire and more detailed empirical studies can be conducted in the following suggested areas:

- Empirical research into the service quality effectiveness of GST common portal
- Empirical research into the user satisfaction of GST Common portal
- Empirical research in to the user friendliness of GST common portal

### **CONCLUSION**

The aim of the present study is to identify the variables and constructs forming part of the service quality assessment of e-governance website, especially the G2B and B2G services provided through the GST common portal. The variables and constructs identified by using literature survey and direct telephonic interviews with the key stakeholders can be used to frame a structured questionnaire for a detailed empirical study in this area.

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