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**"AWARENESS TOWARDS GOODS AND SERVICES TAX (GST)
AMONG SMALL AND MEDIUM TRADERS – A study with special
reference to Pollachi Taluk"**

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ABSTRACT

Small and Medium Enterprises (SMEs) have been considered as the primary growth driver of the Indian economy for decades. It is further evident from the fact that today we have around 3 million SMEs in India contributing almost 50% of the industrial output and 42% of India's total export. For a developing country like India and its demographic diversity, SMEs have emerged as the leading employment-generating sector and has provided balanced development across sectors. Now a days GST plays an important role in the economy. The objective of the study is to create awareness about the Goods and Services Tax (GST) among SME. The Scope of the study is will helps the traders those who are not aware about GST and also analyze the level of satisfaction about GST. There are 100 respondents were taken for this study. Primary data have been collected by using convenience sampling method. Statistical tools were used to analyze the data. Simple Percentage. Some of the suggestions of the study is: most of the SME traders suggested to conduct Training, workshop and seminar at regular. The rates implemented should be modulated. GST council should work towards simplification of GST procedure. Reminder must be given before the date of payment of GST. It is concluded that After implement GST all the traders are coming under GST and no one escape from GST now new slab rate introduced by government ie from 20 lakh to 40 Lakh. So, The government take steps to create more awareness about GSt. Through this GST more income will raised to the Government. So, definitely GST will be positive impact to the government.

I. INTRODUCTION

Small and Medium Enterprises (SMEs) have been considered as the primary growth