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Research Paper

GST 2.0 and the Rise of Quick Commerce in India: Implications for Startups and Gig Employment

Meghna Saini[1]*, Dr. Seema Rathee[2]

ABSTRACT

Quick Commerce has experienced a surge in India's digital landscape. Quick Commerce has been growing rapidly in India's digital environment. Delivery now take place very quickly due to the close ties that exist locally. As tax structures change the tax world evolves towards GST 2.0 which results in improved efficiency and simplified to understand tech connections processes. The change of landscape between the new and the old GST 2.0 can be observed. The variability of the quick commerce platform and others like it reveal through their growth. The changes in tax laws alter the operational aspects of these businesses on a day to day basis. Due to new systems businesses need to re-evaluate their plans for growth in a new reporting environment. Behind all delivery riders have a working life without predictable income and without safety nets. While as more people are finding work via applications worries about fairness at work are still doubtful. Tax updates drive towards official records and clear money trails which place pressure on small worrisome signs for ventures that are not getting through to the end of the day. Despite the growth worker rights still lagging behind. Fair progress is to give encouragement to new ideas his will not only be done quickly but efficiently with a degree of customer trust and compliance.

Keywords: *GST 2.0, Quick Commerce, Startups, Gig Employment*

The economy of India has undergone a lot of changes with an increasing number of people going online using smart gadgets and quick services. With this comes a new form of online shopping called Quick Commerce in which goods arrive in minutes rather than hours. It become possible due to the mini-warehouses that are situated in your area. Before the arrival of Quick Commerce platforms it took a lot longer for your order to come out than today. Behind fast declines at the front gate there are software brains, tiny central nodes in the neighbourhoods and staff that are on tight schedules. Nowadays people expect speed and have very little patience for waiting around. Something that was once thought to be luxurious is now have a common place in the daily routine.

An indirect tax reform has been undertaken in India with the introduction of Goods and Services Tax. Then there was GST 2.0 which was designed to streamline the system with features such as e-invoicing. Live reporting is faster than the old methods which allow authorities to track transactions. Oversight of digital tracking becomes tighter with less

[1]Research Scholar, Department of Commerce, MDU, Rohtak
[2]Associate Professor, Department of Commerce, MDU, Rohtak
*Corresponding Author

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manpower. These steps over the years reduced the number of missed payments in various industries. Similarly, Businesses encounter less hurdles while transferring products from state to state. From the start smoother processes help businesses to operate more efficiently. Simultaneously the revenue collection of taxes was made more predictable on a monthly basis. Better data flow at the back of it enables better decision making at all levels means taxes accompany technology advances.

There are now fast delivery companies that work alongside a smarter tax structure that influences the way they work online. These companies need to move goods rapidly through integrated networks and smart software is a key means of achieving this. Whereas manual tools take care of each aspect of the process. Automated tools track each and every aspect of the process from ordering to delivery. To comply with updated tax rules requires constant updates which force firms to incorporate reporting into the day to day activities. In fast service areas with strict tracking new challenges emerge regarding balancing growth with legal obligations. Smartphones spreading fast along with digital payments have pushed Quick Commerce to grow quickly in cities and towns across India. It is because of these changes whether it is delivery or the payment of the products the cost becomes lesser and the money circulates more easily and fast which people wish for.

This trend of relying on gig workers continue as more and more of the last-mile deliveries are outsourced. The Quick-Commerce apps create numerous jobs but the majority of them do not operate in conventional structures but in a loose and ever-changing agreement. GST 2.0 to come tracking income becomes messy tax duties get dazed when there are no fixed contracts. No one knows exactly where workers fit into the mix and their entitlement to benefits such as health care or pensions. Fast deliveries will be impacted by the new tax rules is a bit of a muddle. As GST 2.0 interfaces with quick commerce supporting gains are clearer records, better tax tracking and level playing field. However some smaller businesses may find that they end up with a few extra administration needs and technical needs they can't pay for. One moment the system is working and the next moment the people are struggling with it. When lean teams over-rely on control, they are destined to obtain incorrect balances. Inclusion of users is more critical than a well-designed product. The paper considers GST 2.0 and India's booming Quick Commerce space from the sideway specially the impact on new enterprises and casual work. This raises questions related to changing employment patterns in the context of gig jobs. It can give validity to the said rule that will likely change the way courts define the process of law. It creates a subtle balance in the unending debate on net taxation and the growth of digital markets.

CONCEPTUAL BACKGROUND

Quick Commerce as a last mile delivery Model

In 1998, a web-based business called Kozmo.com attempted a bold move by began delivering things like coffee, books and DVD in under an hour. Just three years later money woes brought that effort to an end. Though the idea seemed ahead of its time, expenses climbed too fast. Fast forward to the early 2010s, where tech advancements sparked fresh attempts at speed-focused shopping. From 2011 onward firms began testing quicker ways to get goods into hands. A German startup named Delivery Hero entered around that period which help in shaping what came next. Not far behind came Foodpanda joining the wave with similar goals. In India a service known first as Grofers appeared in 2013 aiming for grocery drop offs in ninety minutes flat. It raised ten million dollars from major backers including Sequoia and Tiger Global. Over time that brand shifted direction and now operates under the name Blinkit.

Because of the pandemic (Zwanka, 2021) buying things online started growing fast. Lockdowns happened People kept distance and working from home became common. As a result shopping by going out dropped sharply and delivery apps filled that gap. Local storage spaces were established in neighbourhoods called by names like dark or cloud rooms. Cloud Stores or Dark stores speed up goods deliveries. Using this logic new services came on phones and screens. First Zepto followed by Swiggy Instamart and later Amazon Fresh also joined. Not only food and grocery are delivered upon but it also extends to gadgets, skin care bottles, etc. Quick commerce advances with tech upgrades as shoppers want things faster than before like never. As machines learn better every day delivery robots are moving through city streets more intelligently. When smart systems track every package in real-time efficiency improves. Low prices are not by chance they result from careful planning behind the scenes. Deliveries could be showing up at your door before you finish your coffee. (Ranjekar,2023)

At present buying things online is faster than before. Some would refer to this change as the third phase of our digital purchasing behaviour. Instant delivery enables conversations with an increasing number of contacts. I would like to acquire my items quickly. This now reaches gadgets, skin care bottles, living room cushions, Vitamins & essential tools that the world does not recognize. The need suddenly increased due to lockdowns as it have changed the way stores convey goods to buyers. Shutdowns can have effects like the rippling nature of trade rules. Authorities indicate leaps. These products are real game changers for existing markets. The key selling features are speed, seamless experiences and real time tracking. Personal focus is on the Customer. City life keeps you on your toes and makes the wait seem more difficult so people like fast delivery over waiting. Dark stores are embedded in your neighbour so that goods can be delivered to you within minutes. Noticing how this speed-driven model spreads reveals much about shifting habits especially since India's Quick Commerce scene could pull in over 5 billion dollars by 2025. Numbers hint it may almost double that amount by 2029 hitting close to 10 billion. What pushes this climb? A growing hunger for instant access, mainly when picking up daily groceries where rapid delivery now plays a big role. Nearly one out of every five rupees spent nationally goes toward food and staples. That spending makes the country home to the world's third-largest grocery space expanding at around 57 percent each year. These figures suggest ample opportunities for new moves in the Quick Commerce game.

Competition got sharper lately Zomato-Blinkit staying out front even as Zepto pushes through fast its slice of customers now near 30%, up from 15% just two years ago (Statista,2024). And growth does not slow down as figures suggest over 16.07% average growth increase year on year beyond 2025 which demonstrates rapid change. Tech is the defining factor for all aspects of fast business smart algorithms picking trends before they pop. Real time stock tracking means no more guessing when to order or fill out stock. Instead of waiting around the systems self-regulate and match people's wants with what exists & available. The speed is important because they accumulate tons of small transactions during the day. At each delivery it's a network designed to turn and twist without losing speed. Tech such as artificial intelligence and live stock tracking are used in the Quick Commerce. Rather than guess stores are able to respond to what people want via smart forecasts. Efficiency kicks in when orders are placed quickly and frequently. With small purchases the companies push to build strong delivery backbones. When time is of the essence speed is the most important factor when it comes to getting things out the door.

GST 2.0 and Digital Taxation Framework

The majority of today's fast commerce growth in India is directly related to the expansion of gig jobs particularly for the last-mile delivery segment. This arrangement relies heavily on workers that are engaged on a task by task basis which supports businesses in meeting their fast-changing and quick requirements. Staff yields are more flexible to customers' demands which boosts efficiency. For the majority of people gig work is an opportunity to work without rigid hours. Labour is not bound to a contract employees enter into jobs which suit the time they have. These opportunities are typically available in urban areas close to the city. Some people live on the earnings they make from such tasks. Entry in this field is very easy you just have to do the registration and its done. Despite this there are several longstanding problems with the gig economy. Wobbling earnings are due to changing customer demands, rewards that are app based and the hidden tech rules that control platforms. Unexpected hours changes and income changes too this disrupts income stability. In our lives, we come across many Examples of Gig economy like Uber, Apartment- sharing sites, Reporting community and many more. Since they are not their employees they cannot expect the same level of commitment. You can’t get sick pay, health insurance, or a pension plan without a formal job. Ultimately with no restrictions on client intake they find themselves overworked and underpaid for their services. Workers need guidelines regarding respect for customers at the workplace. Abusing the customers must be regulated and is a must. The indication is when delivery people alert us at our doorsteps with backpacks and helmets. Concerns over speeding up orders are a physical strain and dulls concentration on beneficiation. The scores of customers accumulate quickly and there are efforts being made to get more work as a by-product. The pressure rises gradually followed by sudden difficulty in breathing. In the sections of the body that experience pain, green ticks are noticeable. This is something that becomes a habit no one intended. We need to incorporate the gig economy because the GST 2.0 is slowly making its way here. As digital tracking tightens across the tax net i.e. freelancers. Classification of gig workers as self-employed or quasi-employee and the tax liability and regulatory implication of that. This change will look at how a system of digital taxes may subtly impact the future work of the digital workforce in India.

Impact of GST 2.0 on Quick-Commerce Startups

With the introduction of GST 2.0., the economy is now changing gear for fast commerce companies. Costs recalibrate as prices change, routes replanned and growth plans come to a standstill. A change in taxes can shift the scale of one business in the company that can afford only to deliver orders on wafer thin margins. The once unbroken journey now comes to a conclusion where the steps are differentiated with the help of new rules. It is true that speed is of the essence but the way to achieve it has to be flexible to new requirements. With every package there are fresh filings, updated fees and the rest altered overnight. However as laws quietly evolve these models may sense them while others may not. If taxes on shipping, storage and delivering the product to the customer are levied then it hits the wallet quickly. Extra costs in each stage of the Quick Commerce process kill profits as it is heavily reliant on local hubs and short distance deliveries. However the expense is not the only challenge of staying up to date with the updated GST 2.0, there's also the paperwork and rules. Quick Commerce is built on small transactions which makes it more difficult to track each one. Businesses will require not only simple record keeping but also a digital invoicing system that is directly integrated with government portals. In addition to this, ERP platforms can help in organizing data but require effort to arrange correctly. Making the ledgers up to date means teams have to do rapid double checking of credits. When goods are stored at various locations and third party couriers are involved matches are more stressful. Filing is also a repetitive process so there's no way to miss a deadline. Deadline diverts attention from everyday activities. The biggest issue typically begins when tax becomes complicated as to where a sale occurs. Some of the quick delivery apps combine two selling methods first one is similar to an online shopping mall and the other is keeping stock themselves. This combination makes it confusing to determine if something is a product or a service. That cloudiness impacts on the amount of tax to be paid. Mistakes lead to penalties, discord with authority and also provide opportunities to things shall not meet. The introduction of GST 2.0 despite the various difficulties it imposes gives an upper hand to Quick-Commerce startups because of the single tax rule. It is now easier to transport goods across state lines without the worry of delays due to conflicting rules. Furthermore, with no more pile up of taxes cash flow stays cleaner too. Young businesses keen on quickly taking their products to more doors will definitely find this kind of stability helpful. When public records are maintained online they help to create a feeling of trust among not just the backers but also the government agencies which keep an oversight. Typically, when the time is right to flourish doors open for those who are transparent. GST 02 may fuel further consolidation in the future and more may come into Quick-Commerce competition. This may cause those who blend the tax regime quietly in their tech to fetch some advantage. Those who lag behind might experience a lack of growth altogether. Developing firms are building economically viable systems and products regardless of the paperwork or cost and it is happening in the background.

Gig Employment and Quick-Commerce Ecosystem

Most of today's quick commerce boom across India ties directly to rising gig jobs especially those handling final leg deliveries. Workers hired per task form the backbone of this setup which helps businesses to keep up with needs for speed and adaptability. When orders spike or dip digital platforms let firms adjust team sizes on the fly. Efficiency climbs because staffing bends easily around customer demands.

Most people see gig jobs as a way to earn without strict schedules. Not tied down by contracts workers jump into roles that fit their time. Often found in cities or towns nearby these gigs add money where old jobs fall short. Some live on what they make through such tasks alone. Entry stays open wide needing little more than willingness to start.

There are significant flaws in the gig economy. Earnings fluctuate due to their association with changing customer demands, rewards that can be earned through the app, and the fact that there are certain rules and tricks that are hidden behind the platforms. Hours change abruptly and income does as well that rattles money stability. Moreover, unemployment often means that workers have no formal employment which typically prevents them from accessing safety nets such as access to health benefits, sick leave, or a future retirement plan. A fast delivery rate can take its toll on the body and can lead to a loss of concentration over time. If time is of the essence, it is in the shoulders, in the sleep and in the mood of workers. Traffic noise cannot be heard as loud as clocks. Customers' scores add up quickly and that determines who will get more jobs. Pressure gradually rises then suddenly you have difficulty breathing. App icons have green checkmarks on bodies that hurt. As time passes life continues on in a way no one expected. While plans for GST 2.0 are drawn up, how layers the gig economy brings to look out here. The suffocating effect of digital tracking will progressively accumulation the official income account of duniya-based and unemployed cloud freelancers. Clearer payment trails may be possible but so will greater paperwork burdens specially for anyone unprepared to deal with the intricacies of extra paperwork and filing procedures. While monitoring has become more sophisticated unprepared employees can still find themselves in stressful situations. However, the way gig workers are classified either a "self-employed person" or a "regular worker" affects tax incidence, accountability and rules. Because of it a person's online tax setup would integrate with his mobile-based and job networks which would slowly influence the future of work on India's internet-enabled workforce.

Interlinkages Between GST 2.0, Startups, and Gig Employment

The association between GST 2.0, Quick-Commerce startups and gig employment is complex, transformative and multifaceted. These three elements are not independent but are intricately linked in a larger digital economic context. The impact of GST reforms on business can be seen in terms of their implications on cost, compliance and reporting. All of these impact the strategies that Quick-Commerce startups choose to pursue such as pricing strategy, expansion, staffing, and the efficiency of operations. These strategic changes have direct and indirect impacts on gig workers including their livelihoods, employment status and work conditions. GST 2.0 could also force Startups to re-engineer business operations to optimise operational expenses which results in more compliance cost. It is typically done through algorithmic management practices like the changing price of delivery incentives, route optimization and performance-based assignment of tasks. Due to which gig workers receive lower pay per order and more orders to deliver. Taxation can trickle down to impact operations at the workforce level in this manner. Meanwhile, formalisation of the economy driven by the GST can be expected to bring long run benefits to the firms and the workers. Greater transparency and digital tracking can motivate the formalization of transactions which would enhance financial inclusion and facilitate the use of financial services and credit for gig workers. Finally, more formal business contexts could eventually result in more formally, defined contracts and increased transparency in accountable relationships in platform-based work arrangements. GST 2.0 is heavily dependent upon real time data & digital compliance and Quick-Commerce is based on algorithmic decision making which reinforces the digital ecosystem building of both. The interaction between these two fields highlights the necessity to approach the analysis of tax, business strategy and labour as interconnected fields not separate ones.

Challenges in the GST 2.0 and Quick-Commerce Ecosystem

GST 2.0 along with Quick-Commerce has a lot of structural and operational issues. Compliance is one of the major problems especially when you are a startup with limited resources both financially and in terms of human resources. The need to report in real time, e-invoice and continuously match transactions adds to the administrative burden of businesses. With the volume of Quick-Commerce transactions and their low dollar value the slightest mistake can result in compliance issues, penalties and business disruptions. Profitability and financial sustainability is another key challenge. The business models of Quick-Commerce are often based on low margins, rapid service delivery, acquisition of customers and service quality. GST compliance, logistics tax and technological improvements may impact the limited profit margins. The competition in the sector is inflamed by intense rivalry with companies sometimes being focused more on market share than on immediate profits. Decentralized delivery of Quick-Commerce also presents operational issues. A number of micro- fulfilment centres, real-time inventory management, and integration with tax systems are all complex technological demands to address. These inefficiencies in system integration can result in delays, reporting inaccuracies, and issues with supply chain management. Gig work is informal and flexible adding more concerns from an employment perspective. There is no uniformity in the regulation of gig work which leaves workers and businesses at risk of uncertainty. For workers the income uncertainty and absence of social security coupled with weak legal protections pose risks. For firms changing regulatory standards on worker classification and compliance with that place a burden. Additionally, the growing digitalisation of tax administration and businesses introduces new challenges in the areas of data privacy, cyber security and reliance on technology. The dependence on digital systems for compliance and operations is becoming increasingly vital in the world of business and there can be major commercial and reputational ramifications if these systems are vulnerable.

Policy Implications

The emphasis on the design and targeting of policy interventions will emerge clearly in a combined reading of the GST 2.0, Quick-Commerce start-ups and gig working. One of the priorities will be to ease the compliances on GST especially for small and start-up businesses. This can be achieved through the development of easy-to-navigate digital platforms linked to complying processes which offer hassle-free and speedy filing of processes along with other easy to use compliance facilitating tools like standardized templates. The initiatives on the government's part to support the adoption of such technology such as subsidies or training will also aid in the acceptability of the startup adapting the GST compliance system. Making tax authorities and businesses across borders compatible may improve efficiency and compliance outcomes. The vulnerabilities of gig employment need to be looked into from the perspective of labour. The addition of social security benefits strengthens the financial stability of gig workers. You can offer them the health insurance, accident coverage and retirement benefits as well. The potential for hybrid regulations that incorporate important labour protections while acknowledging the unique nature of platform work should also be explored by policy makers. One of the important policy issues is the legal status of gig workers. Worker classification rules can reduce ambiguity and enhance accountability while promoting fair treatment. In addition, basic conditions for work, transparency in algorithmic management and fair wage practices can be established in the gig economy. In order to implement an efficient, objective, fair and transparent environment policymakers' needs to create a regulatory framework to innovate and entrepreneurship. To help the Quick-Commerce segment as well as the digital economy this is a necessity for the long-term development.

Future Scope of Research

The GST 2.0 and Quick-Commerce are investigated conceptually in the paper although other avenues for further empirical and interdisciplinary research exist. Future research may focus on the quantitative studies of cost structure, pricing model and profitability of Quick-Commerce firms in a changing GST regime. Evidence of taxation effects on businesses functional economics and scalability can be provided by these studies. A similar comparison of the traditional e-commerce model and Quick-Commerce model can also bring out the differences between the two such as tax efficiency, operational complexity, consumer behaviour etc. The subsequent comparisons serve as tools to pinpoint the unique challenges and opportunities of hyperlocal, fast delivery approaches. Also, there is great potential for a detailed study on the socio-economics of gig-employment. Research needs to be done on matters of income distribution, job satisfaction, skill development, career trajectory, and more related to gig workers. The dimensions may be useful for shaping policy and business. Projects and ventures based on fresh technologies like artificial intelligence, machine learning and blockchain-based solutions present fresh opportunities. You can utilize these technologies to enhance GST adherence, booster supply chain efficiencies and maximize transaction transparency. An investigation of their use can yield insights into the future trends in the Quick-Commerce space. Moreover, comparative studies across nations can provide a much bigger picture of how different tax systems impact digital commerce and gig economy. International experiences can be studied to extract good practices and build policy proposals that can not only impact Indian policy but numerous emerging economies that are undergoing similar transformation.

CONCLUSION

The fusion of Quick-Commerce and GST 2.0 is perfect for India's next economic revolution. They show how regulatory requirements and business models are becoming further digitalised. The effectiveness, transparency, and accountability of taxation can be enhanced with GST 2.0 but it can also add up to new layers of complexity for start-ups in a highly competitive and constantly evolving business ecosystem. At the same time the growth in the new gig economy has created a massive crunch of earning opportunities in the Quick-Commerce sector. Against the backdrop of rising anxiety about income security, decent work and access to social protection. The interplay of digital tax and platform work here raises one immediate question regarding the future of work and economic inclusion for the gig economy workers. So comprehensive and inclusive framework is necessary to facilitate the greatest possible benefits from these developments. Tax policies should consider how digital enterprises operate. Also, they should get a way to shelter the vulnerabilities of gig workers in order to create a fair and sustainable digital economy. The future performance of GST 2.0 in the Quick-Commerce sector will largely depend on whether the policy makers, enterprises and other stakeholders can evolve in tandem with digital times. The confluence of innovation, regulatory clarity and inclusive growth can make India an exemplar of how digital transformation and tax reform can be mutually reinforcing for a country's economic growth.

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