



The Customer Perspective: Examining the Impact of GST on Quick Service Restaurants in Delhi-NCR

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ABSTRACT

The study evaluated and assessed the repercussions of GST implementation on Quick Service Restaurants (QSRs) in Delhi-National Capital Region (NCR), focusing on customer perceptions. Using a semi-structured questionnaire and snowball sampling technique, data from 500 respondents were collected and analyzed using techniques like EFA, KMO Bartlett's test, t-tests, and ANOVA. Consequently, seven factors were identified, including awareness levels, cost implications, inflation, and food/service quality. Findings revealed that GST increased living costs due to inflation but enhanced transparency in the taxation system, income generation, and employment. While GST positively affected the QSR business, it adversely impacted the overall quality of life. The study's results could inform policy adjustments in the food sector to benefit all stakeholders.

Keywords: Food Industry, Impact Assessment, Service Industry, Taxation, Consumer Spending

Introduction

The food and beverage sector in India is currently on an upward trajectory, driven by various factors such as evolving consumer tastes, the surge in online food delivery services, and the expanding urban population. This growth is anticipated to persist in the foreseeable future, solidifying the industry's role as a significant contributor to India's economic development and job creation. To address macroeconomic imbalances and bolster their nations' economies, governments rely on taxes as a fundamental instrument in their fiscal strategies. When devising optimal tax systems, direct taxes are favored over indirect taxes due to their potential to have differing impacts on the objectives of efficiency, fairness, and sustainability (Singh, N.P. et al., 2018). The competitiveness of domestically produced goods and services, which positively influences GDP growth, can be significantly enhanced by eliminating cascading effects (Khan, 2018). According to Yadav and Kumar (2018), the Goods and Services Tax (GST) is more effective in simplifying India's indirect tax system, as it only eliminates cascading effects in the supply chain when all indirect taxes are fully integrated into the GST, extending up to the final consumers. The implementation of the Goods and Services Tax (GST) is viewed as a significant milestone and visionary policy by the Government of India (GoI) in reshaping the nation into a robust economy with the capacity to meet the requirements and aspirations of its populace, encompassing a wide array of sectors. (Chhikara and Ahlawat, 2023). In summary, the chain restaurant sector in India has seen substantial growth over the years, particularly within the Quick-Service Restaurant Segment. The market is expected to continue expanding in the years ahead, driven by factors such as changing consumer preferences, urbanization, and the proliferation of food service establishments. This information points to a promising future for the Indian food service sector, especially for chain restaurants (Technopak, Nirmal Bang Institutional Equities Research).

Review of Literature

(Arwind, 2023) revealed both good and negative effects of the GST on the hotel business through his study; the GST has leveled the playing field and decreased taxation, but it has also complicated compliance obligations; and, the effect of GST on the hotel sector ultimately relies on the unique features of each hotel, such as its size, location, and activities.

(Adediran, 2021) found that all food quality variables confirmed and investigated were extremely important in customers' loyalty to food service outlets. This study shows that food production personnel should be trained to consistently offer all of the food standards features stated above to sustain client preference for a food service outlet.

(Agnihotri et al, 2022) Confirmed that the factors leading to effective service recovery are useful in explaining client happiness and satisfaction in relation to Quick Service Restaurants (QSRs). Additionally, the Research clarifies the ways in which financial compensation affects the connection between consumer satisfaction and delight.

(Lefrid, 2021) examined the impact of components of the gas station culinary experience food service outlets, finding that both ease of use and quality of food were significant predictors of overall satisfaction and purchasing intentions. In contrast, service quality and atmospherics did not show a statistically significant effect.

(Ciftci et al, 2021) developed a comprehensive model to investigate the elements affecting patrons' intent to use face recognition software (FRS) at quick-service restaurants (QSRs). They discovered that customers' intents to utilize FRS to access payment and loyalty accounts are strongly and favorably impacted by perceived performance expectancy, social influence, and system trust.

(Rastegar et al, 2020) Investigated the factors that affect customers' decisions to use self-service kiosks in quick-service restaurants. The recommendations emphasized the importance of providing clear and accessible information about kiosk operations, implementing visible security measures, and offering enhanced features like Menu item nutritional profiles and advancements.

(Goffe et al, 2020) analyzed a sample of takeaway outlets listed on Just Eat, with nutrition researchers conducting four comprehensive assessments of each outlet's healthiness to generate a cumulative score ranging from 4 to 12. The presence of water, salads, and a variety of vegetables positively influenced the researchers' healthiness ratings. In contrast, the availability of chips, desserts, and multiple meal sizes had a negative impact on the healthiness assessments.

(Gallarza-Granizo et al, 2020) used a structural model to analyze a sample of 366 people from Germany, Guatemala, and Spain, estimated with PLS, to examine the relationships among the characteristics of loyalty, satisfaction, and value. Significant variations were found between the three cultural groups according to the study.

(Ciftci et al, 2020) developed a model to look into the factors that influence patrons' intents to utilize facial recognition software in quick-service restaurants. This approach combined contextual elements including perceived privacy, trust, hedonic motives, and security protection with the unified theory of acceptance and use of technology (UTAUT).

(Richardson et al, 2019) investigated how aspects of the eating experience, such as the decor, food, service, and convenience, impact patron satisfaction levels and their propensity to return to quick-service restaurants (QSRs). Partial least squares structural equation modeling was used to examine data that were collected online from 278 participants in the USA (SmartPLS). The results showed that overall satisfaction as well as the intention to return and refer QSRs were significantly predicted by the quality of the meal, the level of service, and the convenience. Nevertheless, aesthetics lacked a direct impact on overall satisfaction in a QSR setting.

(Mathe-Soulek et al, 2015) addressed the development of key quality attributes in a QSR context, identifying basic factors (taste, temperature, and accuracy), performance factors (friendliness), and excitement factors (speed, cleanliness, and ease of understanding). It emphasized that ensuring taste, temperature, and accuracy should be top priorities, followed by friendliness, with resources also allocated to speed, cleanliness, and ease of understanding.

(Swimberghe, 2014) discovered that while knowledge of CSR initiatives increased identification and trust, it had little effect on consumer happiness. Although it had no effect on customers' sense of identification with the company, service quality increased trust and satisfaction. Customer satisfaction was impacted by meal quality, but it was unrelated to trust or a sense of belonging to the business. Customer loyalty was correlated with both customer pleasure and trust, but loyalty was unaffected by identification with the business. The results indicate that rather than just trying to raise short-term consumer satisfaction levels, CSR programs in the QSR business should concentrate on sincere long-term efforts to develop customer trust and identification.

Research Methodology

The research is based on the primary data collected through a semi-structured questionnaire which was approved by a panel of experts in the area and was used for a pilot study involving 70 diners in Delhi NCR to

assess its reliability. Based on the collected responses, certain adjustments were made to the questionnaire. To check the reliability and consistency of the selected scale, the coefficient of Cronbach's Alpha was utilized and then data were collected from 500 diners of QSRs in Delhi NCR, who were selected based on the snowball sampling method. The questionnaire comprised two sections. The first section aimed to collect data on explanatory variables such as gender, age, educational background, family income, and marital status of the diners. The second section focused on assessing diners' perceptions regarding the impact of GST on quick-service restaurants' business. This section included 38 statements rated on a five-point Likert scale (where 5 indicated "Strongly Agree", 4 indicated "Agree", 3 indicated "Neutral", 2 indicated "Disagree", and 1 indicated "Strongly Disagree"). These statements were carefully crafted to gauge diners' perceptions about how GST affects quick-service restaurants.

Analysis and Interpretation

Since the acquired number of KMO measure of sampling adequacy is more than 0.5, i.e., 0.840, it confirms that the data is suitable for conducting factor analysis. Also, Bartlett's test of sphericity equals 0.00, which is less than 0.05, indicating that the results possess significant information and an adequate sample size for applying factor analysis. Moreover, the communalities for all the items are more than 0.5 which confirms that all the items selected for the analysis are fit for conducting factor analysis. Communality is the square of loading, i.e., the squared multiple correlations between the item and all the other items, and represents how a variable is a reliable measure of the underlying factor.

It was observed that the extracted factors explain 73.568 percent of the variance in the data set, which is above the established value of 50 percent. The Eigenvalue, being more than 1, establishes that seven factors can be extracted from the data set. The first factor explains about 26.259 percent of the variation in the data set, the second factor explains 14.006 percent, the third factor explains 11.472 percent, and the fourth factor explains 8.677 percent of the variation. The fifth, sixth, and seventh factors explain 6.070 percent, 4.393 percent, and 2.691 percent of the variation, respectively.

Table 1 Profiling of Dimensions Associated with Diners of QSRs

Rotated Component Matrix ^a		
Sr. No.	Impact of GST on Food and Service Quality	
1	In your opinion, the implementation of GST will help in further improvement of the food and further service quality of QSRs in the country.	.884
2	The implementation of GST has reduced the level of Corruption in the country.	.884
3	Good quality and fair dealing help the QSRs to attract customers.	.842
4	Appearance of employees	.836
5	GST has helped in the removal of poverty from the country.	.830
6	GST has a positive impact on visiting QSRs and dining over there.	.818
7	GST has helped in getting better food from QSRs.	.801
8	Freshness of food	.761
9	Seating comfort	.687
10	Variety in Menu	.668
Impact of GST on Economic Growth and Development		
1	GST has improved the economic system of the country.	.901
2	GST will be beneficial in the long run for the economy.	.897
3	GST has helped in generating extra/additional employment in QSRs.	.884
4	GST has improved transparency in the taxation system.	.878
5	GST implementation promotes tax collection	.846
6	GST has a positive impact on GDP	.845
7	GST has helped in broadening the tax base in the country.	.783
Level of Awareness towards GST		
1	The current system of GST is better than the previous taxation system.	.881
2	You are well aware of GST rates charged by Non-AC and AC QSRs from their customers.	.871
3	You check the amount of GST in the bill paid by you on a visit to QSR.	.848
4	You are well aware of the GST system.	.818
5	You are a regular Diner of QSR.	.818
6	Customers have to pay more than expected	.553

	Impact of GST on Entrepreneurship Development	
1	GST has helped in creating more jobs in the country.	.891
2	It leads to better salary hike	.864
3	Entrepreneurs start up in QSRs have promoted	.841
4	GST helped in increasing the profits for the QSRs	.809
5	An increase in profits will impact the GDP in major ways	.677
	Impact of GST on Cost Benefit Analysis of QSRs	
1	GST has helped in generating extra revenues for QSRs.	.836
2	The benefits of GST are more than its disadvantages.	.800
3	GST has helped in getting better services from QSRs.	.791
4	GST has helped in the expansion of the food industry.	.784
	Impact of GST on the Cost of Living of the Diners	
1	GST has increased the cost of dining.	.850
2	GST has helped in the reduction of costs for customers	.840
3	GST has increased your overall cost of living.	.770
	Impact of GST on Inflation	
1	The food and beverages served are value for money	.777
2	The food is reasonably priced after the GST	.761
3	GST has increased the level of inflation in the country.	.574
	Extraction Method (Principal Component Analysis); Rotation Method (Varimax with Kaiser Normalization)	
	a. Rotation converged in 6 iterations.	

Source: Researcher's calculation.

Table 1 depicts the profiling of dimensions associated with Diners of Quick Service Restaurants, and seven factors were extracted with the help of factor analysis. The table demonstrates the Rotated Component Matrix, which further determines which items lie under a particular variable and the factor loadings based on a principle component analysis extraction with varimax rotation. The seven factors extracted were the Impact of GST on Food and Service Quality; Economic Growth and Development; Level of Awareness; Entrepreneurship Development; Cost-Benefit Analysis of QSRs; Cost of Living of the Diners; and Inflation. And since all the items met the minimum criteria of 0.50, none of the items were eliminated from the analysis.

Table 2 Mean Score Comparison of Diners based on Gender

Factor/Gender	Male	Female	Total Mean Score
Level of Awareness towards GST	3.7703	3.6948	3.7327
Impact of GST on Economic Growth and Development	3.7849	3.7734	3.7791
Impact of GST on Entrepreneurship Development	3.3394	3.3671	3.3532
Impact of GST on the Cost of Living of the Diners	3.7450	3.7363	3.7407
Impact of GST on Cost Benefit Analysis of QSRs	3.8078	3.8323	3.8200
Impact of GST on Inflation	3.7610	3.7216	3.7413
Impact of GST on Food and Service Quality	3.6689	3.6614	3.6652

Source: Researcher's calculation.

Table 2 exhibits the mean score analysis of diners towards various dimensions of GST and QSRs' performance based on their gender and it is evidenced from the data that there is a high degree of impact of GST on all variables pointed out through the study based on the mean scores displayed against each factor. Moreover, there seems to be a close association between the perceptions of male and female respondents on various aspects of the study having an average mean score ranging from 3.35 to 3.8 and their individual scores also revolve around the same.

Testing of Hypothesis

H₀₁: There is no significant difference among the perceptions of diners towards various dimensions based on gender.

Table 3 Independent Samples t-test

	Levene Test for Equality of Variance		Mean Difference	t-test for Equality of Means	
	F	Sig.		t	Sig. (2-tailed)
Level of Awareness towards GST	9.556	.002	.07547	1.182	.238
Impact of GST on Economic Growth and Development	1.284	.258	.01148	.157	.875
Impact of GST on Entrepreneurship Development	.523	.470	-.02763	-.431	.667
Impact of GST on the Cost of Living of the Diners	1.238	.266	.00874	.132	.895
Impact of GST on Cost Benefit Analysis of QSRs	.117	.732	-.02456	-.426	.670
Impact of GST on Inflation	3.734	.054	.03940	.623	.534
Impact of GST on Food and Service Quality	4.153	.042	.00748	.124	.901

Source: Researcher's calculation.

Table 3 manifests Levene's Test and Independent sample T-test statistics to determine the significant difference in the opinions of diners based on their gender towards various factors regarding GST and QSRs' working. Levene's test for homogeneity of variance reveals that in the case of the level of awareness and impact of GST on Food and Service Quality, homogeneity of variance does not exist. The p-values in the case of the T-test are greater than 0.05 for all the factors which confirms the acceptance of the null hypothesis for all the factors and establishes that both male and female diners have similar perceptions irrespective of their gender. As long as the mean difference is considered, it is propounded that males are more aware and more in support that GST impacts Economic Growth and Development, Cost of Living, Inflation, and Food and Service Quality of QSRs while females are more consent that GST impacts Entrepreneur Development and Cost-benefit analysis of QSRs, but the difference is not significant.

Table 4 Mean Score Comparison of Diners based on Age

Factor/Age (Years)	up to 30	30-40	40-50	Above 50	Total Mean Score
Level of Awareness towards GST	3.7331	3.6723	3.8794	3.8250	3.7327
Impact of GST on Economic Growth and Development	3.8387	3.6239	3.8906	3.8071	3.7791
Impact of GST on Entrepreneurship Development	3.3923	3.2054	3.5787	3.3500	3.3532
Impact of GST on the Cost of Living of the Diners	3.7343	3.6916	3.9078	3.8000	3.7407
Impact of GST on Cost Benefit Analysis of QSRs	3.8427	3.7602	3.8830	3.7875	3.8200
Impact of GST on Inflation	3.7354	3.7007	3.8440	3.8833	3.7413
Impact of GST on Food and Service Quality	3.7357	3.5755	3.5319	3.6300	3.6652

Source: Researcher's calculation.

Table 4 exhibits the mean score analysis of diners towards various dimensions of GST and QSRs' performance based on their age, and found a high level of awareness irrespective of their age with a minimum and maximum average mean score of 3.35 and 3.82 in the case of Entrepreneurship Development and Cost-benefit Analysis respectively while the category wise scores revolve round the aggregate mean scores only confirming the fact that on the basis of age categories, there is no substantial difference lies in the perception of the respondents.

H₀₂: There is no significant difference among the perceptions of diners towards various dimensions based on age.

Table 5 ANOVA test statistics for the age (in years) of diners of QSRs

Factors	Levene Statistic	Sig.	Welch	Sig.	F	Sig.
Level of Awareness towards GST	1.026	.381	.958	.418	1.124	.339
Impact of GST on Economic Growth and Development	1.340	.260	2.489	.067	2.603	.051
Impact of GST on Entrepreneurship Development	2.268	.080	3.824	.013	3.996	.008
Impact of GST on the Cost of Living of the Diners	.193	.901	.905	.443	1.067	.363
Impact of GST on Cost Benefit Analysis of QSRs	.502	.681	.663	.578	.706	.549
Impact of GST on Inflation	1.100	.349	.638	.593	.767	.513
Impact of GST on Food and Service Quality	.240	.868	2.547	.063	2.572	.053

Source: Researcher's calculation.

Table 5 manifests Levene's Test, Welch Test, and F statistics to determine the significant difference in the opinions of diners based on their age towards various factors regarding GST and QSRs' working. First of all, Levene's test for homogeneity of variance is applied, and it is revealed that results of Levene's Test are insignificant for all the factors which show that equality of variance exists here; and F-static hereby is derived by assuming equality of variance. The p-values in the case of the F-test are greater than 0.05 for all factors, which confirms the acceptance of the null hypothesis. It is established here that diners of all ages have a similar perception. The Games Howell's (post hoc) test also revealed no significant difference in the opinions between diners belonging to different age categories towards various factors identified through the study.

Table 6 Mean Score Comparison of Diners Based on Educational Qualification

Factors/Educational Qualification	Graduate	Postgraduate	Professional	Any Other	Total Mean Score
Level of Awareness towards GST	3.8081	3.6892	3.7045	3.6667	3.7327
Impact of GST on Economic Growth and Development	3.8965	3.7251	3.6623	3.7594	3.7791
Impact of GST on Entrepreneurship Development	3.4236	3.3241	3.2576	3.3895	3.3532
Impact of GST on the Cost of Living of the Diners	3.7978	3.7271	3.5758	3.9474	3.7407
Impact of GST on Cost Benefit Analysis of QSRs	3.8848	3.8027	3.7576	3.6447	3.8200
Impact of GST on Inflation	3.8277	3.6864	3.7121	3.7193	3.7413
Impact of GST on Food and Service Quality	3.6674	3.6730	3.6106	3.7368	3.6652

Source: Researcher's calculation.

Table 6 unveils the mean score analysis of diners towards various dimensions of GST and QSRs' performance based on their educational qualification exposing a considerable favour to various factors emerging through the study irrespective of their educational qualifications. The aggregate mean score for all the factors varies between 3.35 to 3.82 for Entrepreneurship Development and Cost-benefit analysis respectively. The respondents belonging to different educational backgrounds support positively the impact of GST on various factors with no substantial difference among their mean scores.

H₀₃: There is no significant difference among the perceptions of diners towards various dimensions based on educational qualification.

Table 7 ANOVA test statistics for the educational qualification of diners of QSRs

	Levene Statistic	Sig.	Welch	Sig.	F	Sig.
Level of Awareness towards GST	2.609	.051	1.104	.353	1.043	.373
Impact of GST on Economic Growth and Development	1.420	.236	2.089	.109	2.038	.108
Impact of GST on Entrepreneurship Development	.743	.527	1.085	.361	1.114	.343
Impact of GST on the Cost of Living of the Diners	2.556	.055	1.921	.133	1.982	.116
Impact of GST on Cost Benefit Analysis of QSRs	.319	.812	1.545	.210	1.336	.262
Impact of GST on Inflation	1.165	.323	1.459	.233	1.411	.239
Impact of GST on Food and Service Quality	2.095	.100	.309	.819	.227	.878

Source: Researcher's calculation.

Table 7 manifests Levene's Test, Welch Test, and F statistics to determine the significant difference in the opinions of diners based on their educational qualification towards various factors regarding GST and QSRs' working; Levene's test for homogeneity reveals that its results are insignificant for all the factors showing the equality of variance; F-static is derived by assuming equality of variance; the p-values in the case of the F-test are greater than 0.05 for all factors, which confirms the acceptance of the null hypothesis; and, it is established that diners from different educational backgrounds have a similar perception. The post-hoc statistics by applying Games Howell's test also confirm the results derived through earlier tests.

Table 8 Mean Score Comparison of Diners Based on Family Income

Factors/Family Income (Rs.)	up to 5 Lac	5-10 Lac	10-20 Lac	Above 20 Lac	Total Mean Score
Level of Awareness towards GST	3.7201	3.6578	3.8100	3.8220	3.7327
Impact of GST on Economic Growth and Development	3.9045	3.5619	3.8772	3.7627	3.7791
Impact of GST on Entrepreneurship Development	3.3924	3.2467	3.4393	3.3458	3.3532
Impact of GST on the Cost of Living of the Diners	3.7917	3.5867	3.8318	3.8079	3.7407
Impact of GST on Cost Benefit Analysis of QSRs	3.8477	3.6917	3.8778	3.8686	3.8200
Impact of GST on Inflation	3.6848	3.6889	3.8816	3.7966	3.7413
Impact of GST on Food and Service Quality	3.7375	3.6807	3.4897	3.7186	3.6652

Source: Researcher's calculation.

Table 8 unveils the fact that the majority of the respondents favored the factor of the impact of GST on Cost-benefit Analysis the most with an aggregate mean score of 3.82 and Entrepreneurship Development the least with a score of 3.35 respectively, though the impact of the new tax regime is significantly high as per the opinions of various income group respondents as is depicted through the analysis.

H₀₄: There is no significant difference among the perceptions of diners towards various dimensions on the basis of family income.

Table 9 ANOVA test statistics for family income (in Rs.) of diners of QSRs

	Levene Statistic	Sig.	Welch	Sig.	F	Sig.
Level of Awareness towards GST	.237	.870	1.326	.267	1.297	.275
Impact of GST on Economic Growth and Development	.848	.468	5.535	.001	5.663	.001
Impact of GST on Entrepreneurship Development	.122	.947	1.851	.139	1.817	.143
Impact of GST on the Cost of Living of the Diners	1.005	.390	3.104	.028	3.208	.023
Impact of GST on Cost Benefit Analysis of QSRs	1.095	.351	2.799	.041	2.870	.036
Impact of GST on Inflation	.700	.552	2.061	.107	2.208	.086
Impact of GST on Food and Service Quality	1.889	.130	2.931	.035	3.329	.019

Source: Researcher's calculation.

Table 9 manifests Levene's Test, Welch Test, and F statistics to determine the significant difference in the opinions of diners based on their family income towards various factors regarding GST and QSRs' working; Levene's test for homogeneity of variance reveals that results are insignificant for all the factors which show the existence of equality of variance; F-static derived by assuming equality of variance where the p-values are greater than 0.05 for Level of Awareness, Impact of GST on Entrepreneurship Development, and Inflation, which confirms the acceptance of the null hypothesis and established that diners from different income groups have a similar perception of these factors. Whereas in the case of the Impact of GST on Economic Growth and Development, Cost of Living of Diners, Cost Benefit Analysis of QSRs, and Food and Service Quality, the p-values are less than 0.05 which leads to the rejection of the null hypothesis and hence, established that dinners from different income groups are having significantly different perceptions towards these dimensions. The results shown by the post hoc test followed suit.

Table 10 Mean score comparison of diners based on Marital Status

Marital Status	Married	Unmarried	Total Mean Score
Level of Awareness towards GST	3.7654	3.7029	3.7327
Impact of GST on Economic Growth and Development	3.7623	3.7944	3.7791
Impact of GST on Entrepreneurship Development	3.3210	3.3824	3.3532
Impact of GST on the Cost of Living of the Diners	3.7633	3.7201	3.7407
Impact of GST on Cost Benefit Analysis of QSRs	3.7920	3.8454	3.8200
Impact of GST on Inflation	3.7703	3.7150	3.7413
Impact of GST on Food and Service Quality	3.5929	3.7309	3.6652

Source: Researcher's calculation.

Table 10 exhibits that the respondents are highly considering the impact of GST on the cost-benefit analysis of QSRs with an aggregate mean score of 3.82, and 3.35 being the lowest aggregate mean score indicating a good quantum of agreeability for the factor, Impact of GST on Entrepreneurship Development. Various other mean scores also indicate the fact that all the respondents are highly agreeing with the impact of GST on different dimensions.

H₀₅: There is no significant difference among the perceptions of diners towards various dimensions based on marital status

Table 11 Independent Samples t-test

	Levene's Test for Equality of Variances		t-test for Equality of Means		
	F	Sig.	Mean Difference	t	Sig. (2-tailed)
Level of Awareness towards GST	4.641	.032	.06248	.977	.329
Impact of GST on Economic Growth and Development	.483	.487	-.03213	-.439	.661
Impact of GST on Entrepreneurship Development	.047	.829	-.06143	-.958	.338
Impact of GST on the Cost of Living of the Diners	.174	.677	.04320	.652	.515
Impact of GST on Cost Benefit Analysis of QSRs	.046	.831	-.05340	-.926	.355
Impact of GST on Inflation	3.412	.065	.05530	.873	.383
Impact of GST on Food and Service Quality	.168	.682	-.13806	-2.301	.022

Source: Researcher's calculation.

Table 11 manifests Levene's Test and Independent sample T-test statistics to determine the significant difference in the opinions of diners based on their marital status towards various factors. Levene's test for homogeneity of variance revealed that in the case of the level of awareness towards GST, homogeneity of variance does not exist. T-statistic hereby is derived by assuming an inequality of variance. In the rest of the cases, equal variance is assumed while deriving T-values. The p-values in the case of the T-test are greater than 0.05 for all the factors except the impact of GST on Food and Service Quality which confirms the acceptance of the null hypothesis for all the factors. In the case of the Impact of GST on Food and Service Quality, the p-value is less than 0.05 which leads to the rejection of the null hypothesis and establishes that married and unmarried diners have significantly different perceptions towards the Impact of GST on Food and Service Quality. The mean score propounded that married diners are more aware and more in support that GST impacts the Cost of Living of diners and Inflation while unmarried diners are more in consent that GST impacts Economic Growth and Development, Entrepreneurship Development, Cost-benefit analysis of QSRs and Food and Service quality.

Conclusion

Diners of various age groups and educational backgrounds are highly aware of the impact of GST on Quick Service Restaurants (QSRs). They recognize its positive effects on economic growth, entrepreneurial development, cost-benefit analysis of QSRs, and food and service quality, as well as its adverse impact on inflation and the cost of living. Specifically, diners aged 40-50 appreciate its influence on economic growth, entrepreneurship, and QSRs, while those above 50 focus on its impact on inflation. Despite age and education, diners' opinions on these dimensions do not significantly differ. Graduates acknowledge GST's impact on awareness, economic growth, entrepreneurship, cost-benefit analysis, and inflation. Family income affects perception, with significant differences in how it impacts entrepreneur development, cost-benefit analysis, and food and service quality. However, there is no significant difference in perceptions concerning other dimensions. Marital status affects awareness, with married diners showing higher acknowledgment. Overall, diners believe GST has improved the quality of food and amenities in QSRs, broadened the taxation system, and promoted digital payments, leading to fair dealing and economic development. Entrepreneurial development has also improved, but the cost of QSR services and the cost of living have increased. The study's findings suggest that, given that all types of diners, regardless of their demographic characteristics, are very aware of the new tax regime and that it has negatively impacted inflation, the cost of eating out, and the cost of living, the Indian government and the GST Council should take the necessary action by rationalizing the current tax rates in the specific interest of QSR diners and the entire country.

Limitations and Future Research Directions

While this study focuses on diners' perceptions of GST on Quick Service Restaurants, a more comprehensive analysis could be achieved by examining the broader interplay between government policies (such as GST), business operations (particularly MSMEs like QSRs), and consumer behavior (Solanki and Chhikara, 2023). Understanding the customer perspective on GST's impact requires situating it within a larger economic framework, including the challenges and opportunities faced by MSMEs (Chhikara & Kodan, 2013), the role of fintech and financial inclusion, the influence of agricultural policies and global trade on food prices (Rathee & Chhikara, 2023), and the evolving landscape of banking and financial services (Chhikara, 2022). By integrating these interconnected factors, future research can provide deeper insights into the economic and policy-driven dimensions shaping consumer experiences in the QSR sector.

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