

availability of GST credit on items hitherto not available the price of services will come down which will benefit the consumers " said Sandeep Sehgal, director of tax regulatory at Ashok Maheswary and associate LLP.

- Manufacturers may wait for a few weeks to gauge the net impact of GST on them as well as on wholesalers and distributors and may revise the prices accordingly later says Mr. Sehgal.
- Domestic stock markets have come off recent highs in the run-up to the GST amid some consciousness over its implementation. In the near term the markets are looking at implementation of GST says Dhiraj Reilly of HDFC securities, which sees nifty hitting new highs of 10,300- 10,400 this fiscal year. Analysts say that markets will need some time to adjust to the GST implementation process, which could partially hurt corporate earnings in the short term but will boost earnings over the long term.
- For India INC the biggest benefit would be the ease of doing business. GST replaces multiple interfaces, multiple compliances regime into one says Ansh Bhargava, head for growth and alliances at tax mam " India is moving towards tax-compliant society where filling of returns will not just be easy but transparent too. This tax compliance will lead to higher revenue for both the central and state governments and enable them to fulfill their social objectives he said.
- Small traders with the annual turnover less than Rs 20 Lakhs are exempt from GST registration. In further relief to small business, under the composition scheme, they will benefit from not having to meet with detailed compliances under GST. However they will not get the benefits of input tax credit. If businesses opt for the composition scheme traders with turnover below Rs 75 Lakhs will have to pay 1 per cent tax on turnover. Manufacturers will have to pay 2 per cent while restaurant business will have to pay 5 per cent.
- Commenting on the benefits of GST, Chanda Kochhar, MD & CEO of ICICI bank said, " The GST is the transformational structural reforms which will have multiple benefits the creation of a national market; enhanced ease of doing business; greater productivity and efficiency and improved tax compliance. This reform will result in benefits for all participants in the Indian economy, including both businesses and consumers".

#### Suggestions

- ❖ Tax payer education or public awareness campaign need to be provisioned by Central Government and Public Workshops, training and various seminars on GST must be conducted in all states by their respective State Governments at all levels.
- ❖ States must analyze and deduce their revenue neutral rates, revenue implications as well as compensation packages.
- ❖ Government should construct a proper monitoring system for monitoring the dummy registrations and refunds problems.

#### Conclusion

The proposed GST regime is a half-hearted attempt to rationalize indirect tax structure. More than 150 countries have implemented GST. The government of India should study the GST regime set up by various countries and also their fallouts before implementing it. At the same time, the government should make an attempt to insulate the vast poor population of India against the likely inflation due to implementation of GST. No doubt, GST will simplify existing indirect tax system and will help to remove inefficiencies created by the existing current heterogeneous taxation system only if there is a clear consensus over issues of threshold limit, revenue rate, and inclusion of petroleum products, electricity, liquor and real estate. Until the consensus is reached, the government should resist from implementing such regime.

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#### A STUDY ON CONSUMER AWARENESS AND PROTECTION TOWARDS ONLINE MARKETING IN NAGERCOIL.

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#### Introduction

In this era of fast moving lifestyle, customers are busier than what they were few years back. It is precisely for this reason customers are also purchasing their products and services through online shopping. Market place is fast turning into e-marketplace. From needle to ship, everything is being sold and bought on the internet. With new players, it is natural for the existing players as well as new entrants to come up with innovative techniques to sell their goods and services. Traditionally, there has been a feeling of thrill associated with getting good discounts. There is a sense of achievement attached with cracking a great deal. It is this sense

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that e-entrepreneurs have successfully targeted upon through 'deal sites' like snapdeal, flipkart, shopclues, etc. Today, both urban and rural areas enjoy internet facilities in this technological up-gradation. The consumer buying behaviour too has changed to a great extent. Companies are also well aware of these facts and that's why they are also giving greater importance to online consumer behaviour. There was a time when people had ample time to visit the store and purchase the products, but now with the changing business scenario the customer prefer the electronic purchase of goods or services as it saves time. Due to time constraint and the advent of better communication technologies; online purchasing has gradually taken shape. Consumers are ready to purchase things through internet that will help them to save their time and effort. Online consumer behaviour has been gradually noticed in different spheres of goods and services, where people can have what they want sitting in their closed premises. Almost all types of products and services are available on the internet and are being sold through the websites. Goods and services, consumer durables, books, audio and video cassettes and services like and air tickets can also be purchased online.

#### Consumer Awareness

"Any person who buys or uses goods and services is a consumer. A consumer is any person, business, firm or governmental unit that chooses goods and services, spends money on them, and uses these goods and services primarily to satisfy their own wants. From birth, everyone is a consumer in one or the other way"

The Government, industry and the consumers form the three main partners in the venture of national development. While the Government provides the capital resource, industry utilizes the capital for producing goods and consumer procures the goods paying money for their benefits and facilities. Thus, in layman's understanding, money gets converted to products which in turn get reconverted back to money for an everlasting and constantly growing cycle operation, through the agencies concerned viz. Government, Industry and Consumers.

#### Concept of Consumer Protection

Consumer protection means safeguarding the interest and rights of consumers. In other words, it refers to the measures adopted for the protection of consumers from unscrupulous and unethical malpractices by the business and to provide them speedy redressal of their grievances.

#### Importance of Consumer Protection Act

At present, unorganised consumers in developing countries like India, are still there. There are very few consumer organisations which are working to protect the interest of consumers. Consumer protection provides power and rights to these organisation as these organisations can file a case on behalf of the customer.

#### E-Commerce Activities

The Internet has entered the mainstream consciousness over the past decade. This has happened primarily because the web has got a graphical interface and internet has moved from government control to private hands. The activities which are happening on the internet are e-mail and instant messaging, general web surfing or browsing, reading news, hobby, searches, entertainment, marketing and buying online, medical information, travel information, tracking credit cards, and playing games. Communication like e-mail, chat or instant message is the basic activity for which internet is used. It is the single most important reason for people to go online. E-mail provides the opportunity to communicate more often with a much broader circle of people than one can reach by telephone or by mail in a convenient way. In India, email constitutes the major activity on the Internet. It was found that more elderly people are increasingly using email as compared to the younger generations.

#### Review of Literature

Dubrovski, (2001) said that the marketing function limits the scope of marketing strategies in operating successfully online. New electronic communication marketing variables have exploded the alternatives available to customers globally. These changes have redefined many of the old views of marketing, trade and power.

George, (2002) used the Theory of Planned Behaviour (TPB) to develop a model for consumers' online marketing behaviour. In figure 2, a strong correlation between how trustworthy an individual finds on the internet and how positive an individual's attitude is towards online marketing and that an individual's attitude towards online marketing has strong effect on the intention to make them purchase by internet is highly supported.

Vyas and Srinivas, (2002) in their study stated that majority of the internet users were having positive attitude towards online marketing of products/services. There exists a need for developing awareness about consumers' rights and cyber laws. They also emphasized on better distribution system for online products.

#### Research Methodology

The research is based upon both primary and secondary data. The primary data was collected through a questionnaire designed exclusively for the study. Secondary data was taken from research papers, journals, magazines and websites.

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**Objectives of the Study**

The objective of this research is to investigate online consumer behaviour, which in turn provides E-marketers with a constructional framework for fine-tuning their E-businesses' strategies. The specific objectives of this research are:

1. To know the consumers awareness about online marketing.
2. To know the consumer protection awareness level about online marketing.
3. To identify the sources of information for creating consumer protection awareness.
4. To know the kind of goods they purchase online.
5. To know the problems they face during online marketing.

**Sample Size**

Samples were collected from consumers and buyers of online marketing of Nagercoil region. A target of 100 respondents was set, but many of them provided incomplete questionnaire and having no experience of using internet and online marketing therefore only 70 questionnaires were entertained for final analysis and data interpretation.

**Tools for Analysis**

For data analysis, percentage analysis, simple charting and tabulation tools are used to understand the behaviour of the respondents for online shopping.

**Results and Discussions**

**Table 1 - Sources for the awareness regarding consumer protection**

Name of the sources	Opinion	Frequency	Percentage
Television	Yes	38	54.28
	No	32	45.71
Radio	Yes	26	37.14
	No	44	62.85
Newspaper	Yes	31	44.28
	No	39	55.71
Journal	Yes	33	47.14
	No	37	52.85
Magazine	Yes	29	41.42
	No	41	58.57
Outdoor Advertisement	Yes	43	61.42
	No	27	38.57

Source: Primary data

Table 1 explains the role of mass media for creating consumer awareness regarding legal law about product standards. The respondents are asked to view their opinion, how they are getting the information's regarding the product standards. Majority of the respondent's get information of consumer protection through outdoor advertisement (61.42%) followed by Television (54.28%) and journal (47.14%). Television has played a moderate role of creating consumer awareness. It is found that most of the rural consumers have awareness regarding consumer protection through outdoor advertisement and television.

**Table 2 - Respondents Behaviour towards the online marketing**

S. No.	Factors	Options	Percentage (%)
1.	Awareness about online marketing	Advertisements	54%
		Friends & Relatives	24%
		Newspaper	12%
		Existing Customers	10%
2.	Frequency of Purchase	Occasionally	21%
		Frequently	43%
		Once in a month	15%
		Others	21%
3.	Use of website	Flipkart	60%
		Amazon	16%
		Snapdeal	17%
		Other websites	7%
		General	18%
4.	Marketing of products through online	Electrical & Electronics	40%
		Sports	6%
		Personnel	32%
		Medical	4%

5.	Factors preferred to purchase online	Reasonable Price	26%
		Quality	39%
		Image	16%
		Service	11%
		Others	8%

Source: Primary Data

From table 2, it can be inferred that a majority (i.e) 54% of the respondents were aware about online marketing through advertisements and 24% aware through friends and relatives. 43% of the customers frequently purchase products through websites. Majority, (i.e) 60% of the customers purchase their products through Flipkart, 40% of the respondents prefer to buy electrical and electronics goods and 39% of the customers prefer quality in their purchase purchasing online.

Table 3 - Awareness about the rules of online purchasing

S. No.	Factors	Options	Percentage (%)
1	Aware about the terms & conditions of online Marketing	Highly Aware	29%
		Aware	48%
		Not aware	23%
2	Aware about the Federal Trade Commission	Yes	69%
		No	31%
3	Duties of Federal Trade Commission	To safeguard the customer	50%
		Provide secure browser	25%

Source: Primary Data

Table 3 shows that out of 70 respondents, 29% of the respondents are highly aware, 48% of the respondents are aware and 23% of the respondents are not aware about the terms and conditions of online marketing. 69% of the respondents are aware about the functions of Federal Trade Commission. 50% of the respondents said that the duties of this commission are to safeguard the customer and 25% of the respondents said that the duties of this commission are to provide secure browser for the online marketers.

Table 4 - Awareness of consumer legal law

S. No.	Legal laws	Opinion	Percentage
1.	Agmark	Yes	53%
		No	47%
2.	ISI	Yes	46%
		No	54%
3.	Sanforized	Yes	31%
		No	69%
4.	Merconized	Yes	52%
		No	48%
5.	FPO	Yes	70%
		No	30%
6.	916 KDM	Yes	78%
		No	22%
7.	BIS	Yes	48%
		No	52%
8.	Star	Yes	34%
		No	66%

Source: Primary Data

Table 4 shows that 53 % of the respondents are highly aware about AGMARK, 46 % of the respondents about ISI, 31 % of the respondents are aware about SANFORIZED, 52 % of the respondents are aware about MERCONIZED, 70% of the respondents are aware about FPO, 78 % of the respondents are aware about 916 KDM, 48 % of the respondents are aware about BIS 52 % and 34 % of the respondents are aware about STAR.

#### Summary

The retail industry campaign has been repainted by internet and the rules of the game in retailing are fast altering. The life is becoming fast not only in metros but also in the normal cities. The number of nuclear families is increasing and both husband and wife are working, as they have less time to go to the market for purchasing every now and then. Some other reasons are shortage of time, traffic jams, late working hours, versatility of plastic money and above all the approach of internet at the door step of whosoever desires it. Online retailers have improved their service and consumers have found it convenient.

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