



Impact of GST 2.0 Reform on Indian Economy: Sector - wise Analysis

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Introduction

One of the most celebrated reforms in India was the introduction of the Goods and Services Tax (GST) which was introduced in 2017, as an effort to eliminate a multi-layered system of indirect taxes and introduce a coherent nationwide taxing framework. GST was aimed at ensuring economic integration among the states, facilitation of the taxation process, and minimization of the cascading impacts of taxation. GST had substituted various states and central taxes including VAT, excise duty, service tax, central sales tax, and other taxes into a single tax with a national scope (Mukherjee, 2025). The government showed intentions to promote economic growth and the ease of doing business by making the taxation process easier and by creating a single market in India. Nevertheless, the introduction of GST was fraught with some difficulties. Small and medium-sized enterprises (SMEs) were struggling with the issues of adjusting to the new compliance processes and taxes, despite their long-term vision. It had a mixed reaction on industries like consumer goods, automobiles and real estate. The Indian government has implemented GST 2.0, a modified form of the tax, to accommodate the complexities surrounding the filing of returns, frequent changes in tax rates, and the complex tax slab system, which adversely affected business operations, especially those that lacked a well-developed system to deal with the digitized version of the tax (Shambharkar and Tekade, 2025). GST 2.0 is set to simplify the business operations, especially by providing businesses with a better system to deal with the digital form of the tax, which is GST 2.0 is made to ease compliance, create more transparency, and increase revenue collection and overcome the fears of large and small businesses (Canara



Bank, 2025). GST 2.0 will help improve economic growth with the benefit that taxation will be more predictable and straightforward, solving bureaucratic barriers.

Objectives of the Study

This paper will specifically focus on sector-wise analysis of the projected effects of GST 2.0 on some of the major sectors of Indian economy such as consumer goods, MSM, automobiles, cement, insurance, and e-commerce. The discussion will bring out the impact of GST 2.0 on the GDP growth, inflation, employment and tax compliance in these sectors. Moreover, it will analyse the issues that could be encountered by businesses and the government in the implementation phase and the possible consequences of the reforms. This article discusses the major changes brought in the GST 2.0 and evaluates the possible effect of these changes on different sectors of the Indian economy such as consumer goods, MSMEs, automobiles, cement, insurance and e-commerce.

2. Key Changes in GST 2.0

GST 2.0 is version that brings a number of key changes to make the Indian tax system simpler. These are tax reforms that involve lowering the tax slabs, introduction of sin tax on luxury goods, improvement of digital compliance as well as using simplified process of refunding loan to businesses. The following is a list of the changes in numerical data and key changes under GST 2.0 that will affect sectors in India:

2.1 Reduction in GST Slabs

The existing GST regime includes four broad tax slabs of 5 percent, 12 percent, 18 percent and 28 percent that complicate business and makes it complicated to adhere to the new tax regime. With GST 2.0, it is seen that the number of slabs will be drastically cut down and the focus will be on simplification of the structure and ensuring businesses predictability. The goods which were categorized into 12 and 18 tax slabs under the old regime will be combined under 18 tax slab and goods like food, dairy and toiletries will fall under the 5 tax slab under



the proposed reforms. The luxury goods and sin products including tobacco and alcohol products will be allocated into the 28% slab. The GST Council estimates that under GST 2.0 about 70 percent of the goods in the current system will be brought under a 18 percent tax bracket and it will be easier to comply with it compared to the existing system that businesses have to follow, particularly the MSMEs. The 5 percent tax bracket will be charged on a very broad scope of basic goods hence making them more affordable to the consumers and lowering the general cost of living (Canara Bank, 2025).

2.2 Introduction of "Sin Tax" Slab

Another major aspect in GST 2.0 is the imposition of a 40 percent sin tax on luxury and sin goods like tobacco, alcohol, and online games. Previously associated with health dangers and social problems, these products will be subjected to a higher tax rate. This is aimed at not only reducing the unnecessary use of such products but also getting government more revenue. The new sin tax will yield about ₹50,000 crore a year that can be invested in social health programs and welfare (Shambharkar and Tekade, 2025). The Finance Ministry report estimates that implementation of the sin tax will result in a reduction in consumption of these goods by 5-10 percent in the next five years and a considerable increase in government revenue.

2.3 Enhanced Digital Compliance

The government intends to make GST compliance more digitalized. Businesses will now have to post invoices real time within the GST network. Such transition to real-time invoicing will minimize errors, provide a greater accuracy in tracking taxes, and give the whole process more transparency. The GST Council predicts that the transition to real-time invoicing will minimize compliance errors by 20-30 percent, making the reconciliation process quicker and resulting in fewer disputes (Next IAS, 2025). This new improved digital system will also save the businesses on the cost of compliance and also make the tax system more efficient.



2.4 Faster Refund Processing

Among the issues of the original GST system was that refunds were slow to process, particularly when it came to exporters. Under GST 2.0, the government will ensure to speed up the refund process thereby shortening the time businesses take to get input tax credit (ITC) refunds. The World Bank has made an estimate of the faster refund processing system as it will enhance export competitiveness by a minimum of 5-10 percent because business can access working capital better enabling them to reinvest in production and growth (John & Araujo, 2025).

Table 1: Summary of Key Data and Changes in GST 2.0

Change	Impact/Details	Data/Projection
Reduction in GST Slabs	Consolidation of tax slabs into 2-3 categories: 5% for essentials, 18% for others.	70% of goods moved to 18% slab; essential goods taxed at 5%.
Sin Tax	Introduction of 40% tax on luxury goods and sin items (tobacco, alcohol).	Expected ₹50,000 crore revenue annually from sin tax.
Digital Compliance	Real-time invoicing and automated reconciliation processes.	20-30% reduction in compliance errors, faster processing of returns.
Faster Refund Processing	Streamlined refund system for businesses, especially exporters.	5-10% increase in export competitiveness; improved working capital.

GST 2.0 presents significant advantages to the Indian economy by simplifying taxes, increasing compliance through digitalization, and streamlining cash flow management of enterprises. The sector-based analysis indicates that taxes as well as the simplified compliance procedures will be significant to the consumer goods, MSME, automobile, and cement sectors. Nevertheless, the government and businesses need to overcome certain difficulties in the implementation process, including technological improvements and the unequal distribution of resources across the country to make the reform as successful as



possible. With the implementation of faster-refunding, reduced compliance and reduced tax rates, the GDP growth, employment and inflation control are expected to record positive outcomes.

3. Sector-wise Impact of GST 2.0

3.1 Consumer Goods Sector

With the tax cuts on the essential commodities, consumer goods sector is likely to gain a lot as a result of the reforms implemented in GST 2.0. Presently, the tax on commodities such as toiletries, packaged food items, and dairy products is 12 percent, but with the new reforms, these products are most likely to be re-classified into the 5 percent tax bracket. This decrease in taxation rates will see basic goods become cheaper, and this will go directly to the consumers, particularly those in middle-income families. As prices of such commodities will be low, this will result in increased demand, especially commodities that are in daily usage. This will aid in increasing consumption which consequently spurred economic activity (Shambharkar&Tekade, 2025). It is expected the cut back of taxes on basic commodities will resonate heavily on middle-class families. These families tend to use a large share of their disposable income on everyday essentials, including food, toiletries and cleaning products. As these goods get cheaper, disposable income is likely to rise leading to more spending on essential and non-essential items. This means that companies operating in the consumer goods industry will experience more sales in their volumes, resulting in higher revenues and the possibility of market growth (John & Araujo, 2025). This may also encourage more competition among businesses to offer better products at lower prices at the benefit of the consumer. Regarding the overall economy, the lowering of the tax rates on basic commodities is in line with government objective of increasing consumption and enhancing economic growth. The cut in taxes on basic consumer goods will result in a 6-7 percentage point growth in consumer spending, which will directly translate into a rise in the GDP growth rate,



according to estimates by the Indian Brand Equity Foundation (IBEF). It will not only help large businesses such as Hindustan Unilever and ITC, but smaller producers can now compete more favorably as they can provide affordable products to a larger portion of the population (IBEF, 2025).

3.2 MSME Sector

Under GST 2.0, the Micro, Small, and Medium Enterprises (MSME) sector, which can be described as a key driver in the India economy, will benefit significantly. Easy compliance of MSMEs will be achieved due to the simplification of the tax regime especially with the decline in the GST slabs. The various tax rates established by the original GST system were confusing, and small businesses could not always wade through the inherent complexities. By having fewer slabs and more straightforward classification systems, MSMEs can easily comply with regulations, which will reduce the number of disputes and mistakes regarding type of tax classifications (Mukherjee, 2025). Further, the expedited processing of the Input Tax Credit (ITC) refunds will significantly enhance the liquidity of MSMEs. Under the former GST system, small businesses were burdened by delays in the refund system because they did not have enough working capital to operate without it. GST 2.0 with focus on quicker refunds will enhance the cash flow enabling the MSMEs to reinvest in business, increase production capacity and employ more employees. This liquidity improvement will have a direct impact on the financial health of small businesses and the efficiency of operations (Canara Bank, 2025). Also, since the input costs of MSMEs will go down owing to the cut in taxes on basic raw materials, the business will be in a position to provide more competitive prices. This, further, can assist in increasing their market base by rendering their products cheaper and more attractable to the price conscious consumers. What is more likely to bring more development to the economy is that the MSMEs are likely to grow more as the competitive advantage increases. According to the MSME Ministry, around 30% of MSMEs



have been able to access working capital more easily since the faster ICT refunds were introduced (Shambharkar and Tekade, 2025).

3.3 Automobile Sector

The automobile industry, which forms an important part of the manufacturing industry in India, is likely to experience increased sales thanks to the revisions brought about by GST 2.0. One of the major changes in GST 2.0 is the tax cut in cars, especially the small cars. Cars with engines less than 1,200CC have already been taxed at 28 percent, one of the highest GST rates. It is anticipated that under the proposed changes of GST 2.0, these vehicles would shift to 18 per cent tax rate, so that consumers can afford them. The demand of small cars will probably increase because a large percentage of vehicles sold in India are of this type (Mittal et al., 2025). Lowering of tax rates will also decrease the cost of the two-wheelers which will likely increase the demand of the two-wheelers. This is especially important in the case of India, where two-wheelers represent the main means of transportation of a significant part of the population. These changes will see manufacturers such as Maruti Suzuki, Hyundai, and Tata Motors experience higher sales thus performing better in the market in the coming years. Nonetheless, with the mass market of automobiles being relieved of tax, the luxury car segment will still be taxed with higher taxes with the larger cars paying more than 28 percent tax. This would reduce demand in the high end car industry but would still give a comparative advantage to the middle range car makers. Luxury cars such as BMW, Mercedes, and Audi will experience decreasing rates of growth in their demand due to the taxation rates that are still high in these segments (Shambharkar and Tekade, 2025).

3.4 Cement & Infrastructure

The cement and infrastructure industries will also benefit positively with the GST 2.0, mainly because the tax rate will be reduced on cement. With the proposed changes, cement that is now taxed at 28 percent will be transferred to the 18 percent slab. The cut in tax means that the cost of construction materials will go down hence cutting down on the cost of



construction of infrastructures and houses. There will be a higher demand in construction and development of infrastructures and housing throughout the country as construction becomes more affordable (Next IAS, 2025). The reduced cement cost will enable the developers and consumers to afford real estate projects. This may result in increased housing demand, especially affordable housing projects. Firms such as UltraTech Cement, Shree Cement and other major manufacturers of cement are likely to achieve an increased volume of sales due to the lower tax rate charged on their products. The construction industry will grow stronger as housing and infrastructure development rises, creating more jobs and a further influence on the economy (Mittal et al., 2025).

3.5 Insurance & Financial Services

The changes put in place in GST 2.0 will positively affect the insurance industry especially the decrease in the tax rate on insurance premiums. Today, premium rates are taxed at 18 percent which is quite high as compared to other financial products. GST can reduce this taxation rate to GST 2.0 which is likely to make insurance cheaper and more affordable to the general population. This will probably result in a rise in insurance penetration, especially among middle-income households, who might have considered insurance premiums too expensive in the past (Shambharkar&Tekade, 2025). With the availability of affordable insurance, it is likely that more citizens will buy health, life and vehicle insurance and hence enhance the economic stability of families. The latter will, in its turn, contribute to the increased financial inclusion in the country in general, and especially of those who have never been able to afford proper insurance products until now. The financial services sector will also experience growth due to increased penetration of insurance which will in turn lead to an increase in the amount of insurance premiums as well as the number of customers (Drishti The Vision Foundation, 2025).

3.6 E-Commerce & Digital Platforms



Under GST 2.0, e-commerce sector will undergo a huge transformation, specifically in compliance and regulation. Previously less regulated online e-commerce will now be subject to the GST regime, making online transactions more tax-compliant. This transition will make e-commerce firms responsible, reducing tax evasion and enhancing the visibility of online business operations (Mukherjee, 2025). Furthermore, effective tax laws about e-commerce businesses will help companies easily scale and expand their activities to reach more customers. As a result of the development of the e-commerce industry, there is a possibility of high demand of products, which will lead to the digital economy. Smaller e-commerce platforms can now compete more easily in the market due to increased compliance which will most likely lead to innovation and creation of jobs in the sector. This will be valuable to companies like Flipkart, Amazon, and Snapdeal, as they will have an easier time growing due to a more predictable regulatory environment (Next IAS, 2025).

3.7 Luxury and Sin Goods

The proposed 40 percent tax on luxury goods in GST 2.0 will have both positive and negative impacts on the consumption of the luxurious goods. Taxation on luxury products like tobacco, alcohol and luxury cars will increase hence there is a likelihood of a decrease in luxury goods market. An example is that goods such as luxury cars and tobacco products will be much more costly, reducing demand among consumers sensitive to price (Yoganandham, 2025). The decreased consumption does not mean that the hiking up of taxes on these goods will not lead to an increment in the tax revenue to the government. This extra revenue can be invested back in the welfare programs of the people, especially in areas such as healthcare and education which can further enhance the development of the nation as a whole. The increased sin tax will not only minimize the consumption of harmful products but also create more resources or income that can be channeled into social development projects (Shambharkar and Tekade, 2025).



Table 2: Sector-wise Impact of GST 2.0 with Numeric Data

Sector	Key Changes	Numeric Impact/Projection
Consumer Goods Sector	Reduction in GST on essentials from 12% to 5%.	6-7% annual increase in consumer spending. GDP growth impact: +0.7-0.8% (IBEF, 2025).
MSME Sector	Simplification of GST slabs, faster ITC refund processing.	30% of MSMEs saw improved access to working capital (Shambharkar&Tekade, 2025).
Automobile Sector	Reduction of GST on small cars (28% to 18%) and two-wheelers.	Increase in demand for small cars by 8-10%. Sales boost for Maruti Suzuki, Hyundai, Tata Motors (Mittal et al., 2025).
Cement & Infrastructure	Reduction of GST on cement from 28% to 18%.	5-7% reduction in construction costs. Higher sales for cement companies like UltraTech Cement.
Insurance & Financial Services	Reduction in GST on insurance premiums.	Increased insurance penetration among middle-income households. Expansion of customer base for insurance providers (Drishti The Vision Foundation, 2025).
E-Commerce & Digital Platforms	GST inclusion for e-commerce platforms to improve tax compliance.	Increased market reach for e-commerce platforms like Amazon, Flipkart. Higher job creation in digital economy.
Luxury and Sin Goods	Introduction of 40% GST on luxury and sin goods like tobacco, alcohol, and high-end vehicles.	Increase in tax revenue by ₹50,000 crore annually from sin goods (Yoganandham, 2025). Potential reduction in consumption of luxury and harmful goods.

4. Economic Implications of GST 2.0

With the introduction of GST 2.0, it is likely to impact the Indian economy in a significant way, especially in three aspects: GDP growth, inflation control, and the creation of new jobs. The aim of these reforms is to not only optimize the tax system but also to make it more business friendly which will ultimately lead to sustainable economic development. In each of these areas, let us discuss the implications likely to be encountered.

4.1 GDP Growth



Increasing the growth of the economy by a number of different ways is one of the main aims of GST 2.0 including stimulating the demand, decreasing the areas of inefficiency, and making all sectors more productive. Among the most direct effects that GST 2.0 is poised to have on GDP growth, the decreasing tax rates on basic goods should be mentioned. GST 2.0 will reduce the price of these goods by shifting them to the 5% tax bracket instead of the 12% tax bracket, thereby making these goods more affordable to consumers, which will likely boost the demand and consumption of these goods (Shambharkar and Tekade, 2025). Economists reckon the decline in consumer prices of basic goods will trigger higher expenditure, especially middle-income families who devote a substantial amount of their income to those commodities. This is certain to increase the aggregate demand in general thus having a beneficial effect on the economy at large. This expansion of consumption would, in turn, stimulate production and investment in other areas of the economy such as manufacturing, services, and retail. With businesses expanding their operations in response to higher demand, a multiplier effect will be experienced which will result in the growth of the overall economy. According to IMF and World Bank, the growth rate in the GDP of India will grow by about 0.7-0.8 percentage points in the coming years due to rising demand in goods and services (Canara Bank, 2025). The reduced taxes will also help to make the Indian businesses more competitive to the outside world thereby increasing the exportability as well as the GDP growth.

4.2 Inflation Control

The other important economic impact of GST 2.0 is that it will help relieve inflationary pressures on the Indian economy. India has always been facing inflation, especially when it comes to the prices of food, fuel, and other addicts. Within the present GST regime, some of the basic commodities are charged relatively high rates of taxation which adds to the increment in the prices to the consumers. GST 2.0 is trying to correct this problem by



reducing the tax rate on necessities and making them affordable. The cost of living of a significant percentage of Indian populace will be directly lowered due to the introduction of the 5% tax bracket of GST 2.0 on essential goods. This is very significant amongst the lower and middle-income households, the highest affected by the inflation of essential goods. With the costs of basic commodities such as food and household consumption decreasing because of the lighter tax load, households will have more disposable income and can then spend their budgets across a greater diversity of goods and services to ensure economic activity is stimulated. The fall in taxes will help cushion the inflationary forces that tend to occur due to increasing costs of inputs especially in sectors such as agriculture, retail and manufacturing. Simplified tax rates will be applied to agricultural goods in GST 2.0, which are usually subject to several layers of taxation and generally increases the stability and predictability of the overall price of agricultural goods. Moreover, luxury goods and non-essential goods like tobacco and alcohol products have a sin tax which can lead to a sluggish demand of these products and will cause a decline in the consumption of the product. This in essence would help ease some of the inflationary pressure that the high prices of these commodities brought about (Yoganandham, 2025).

4.3 Job Creation

Among the most important effects of GST 2.0, the issue of new jobs in different sectors of the economy should be mentioned. Due to the rising demand of goods and services, companies will have to expand their operations to accommodate the increased demand of products. This increase in demand will be particularly evident in such major industries as automobiles, consumer goods and construction. Considering the automobile industry, with the lower GST rates on small cars and two-wheelers, the sales volumes are likely to increase. In order to fulfill this demand, the automobile makers will be forced to produce more automobiles which will result in the generation of new employment opportunities in the manufacturing industry,



sales and distribution. Consequently, the engineering, retail, and logistics sectors will also get these job opportunities (Mittal et al., 2025).

The consumer goods will also experience an influx of demand because of the tax reduction on certain basic commodities thus resulting in high production and supply of goods. This will generate employment in the manufacturing, logistics, and retail sectors, especially in the fast-moving consumer goods (FMCG) sector. Moreover, with the increase in the number of jobs created in relation to supply chain management, customer service, and technology, e-commerce firms, which are likely to see their demand rise due to a better understanding of the tax environment, will also see an increase in job creation (Next IAS, 2025). The construction industry as also the industries dealing with housing and infrastructure will be affected as there will be an increase in demand since the tax rates on cement will be lower resulting in the construction materials becoming cheaper. This will in turn generate employment opportunities in the construction, property development and construction engineering. These lower construction prices will result in the creation of additional housing projects, especially in the affordable housing segment that will demand both skilled and unskilled workers.

The growth in demand and business activities due to the reforms brought about by GST 2.0 will provide hundreds of thousands of new employment opportunities nationwide. According to National Skills Development Corporation (NSDC), the number of new jobs created directly due to GST 2.0 is going to reach more than 10 million by 2025 (Mittal et al., 2025). The employment opportunities created by this will not only aid in eliminating unemployment but will also result in higher levels of income, as well as a more robust and diverse economy. The employment effect will be positively felt especially among young people in India, who experience increased unemployment rates. Increased employment, along with an increase in



disposable income will reduce income inequality and will make economic growth more equal.

5. Conclusion

GST 2.0 is one of the major developments in the Indian tax system and is set to make doing business in India easier, as well as increase tax compliance and drive economic growth. GST 2.0 will streamline the hazy environment that businesses have been forced to operate in since the actual introduction of the GST. The impacted sectors that will receive a huge boost include the consumer goods, MSMEs, automobile, and cement industries which will result in reduced costs of production and increased consumption. This will subsequently, probably spur demand in different sectors and help to boost the GDP. Sin tax will create a lot of revenue, which can be channeled to the welfare programs of the people. The lowering of the GST on essential commodities will enhance the purchasing power of the middle-income households which will impact positively their day to day expenditures. Moreover, faster payment of Input Tax Credit (ITC) refunds will allow MSMEs to increase their liquidity and foster economic growth. Although there are obvious advantages to the reforms, the key to the success of GST 2.0 is to overcome the obstacles associated with the integration of technologies and the problems of inequality in taxation within the region. To fully realize the potential of the reform, business enterprises will need to adjust to the new digital framework, and government agencies will have to offer perpetual help to small enterprises that might not be resourceful. Effective implementation can see GST 2.0 spur job creation, lower inflation, and transform India into a more competitive force on the international economic scene, thereby establishing the principles of sustainable economic growth in the years ahead.

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