

## Central/State Governments:

- (i) A unified common national market to boost Foreign Investment and “Make in India” campaign
- (ii) Boost to export/manufacturing activity, generation of more employment, leading to reduced poverty and increased GDP growth
- (iii) Improving the overall investment climate in the country which will benefit the development of states
- (iv) Uniform SGST and IGST rates to reduce the incentive for tax evasion
- (v) Reduction in compliance costs as no requirement of multiple record keeping