

Post-GST Pricing Strategies and Consumer Behavior: A Study of the Indian FMCG Sector

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Abstract

The implementation of the Goods and Services Tax (GST) in India in July 2017 represented a transformative shift in the taxation system, profoundly influencing pricing strategies and consumer behavior in the Fast-Moving Consumer Goods (FMCG) sector. This study investigates the impact of GST on post-reform pricing adjustments by FMCG companies and the resulting behavioral responses of consumers in Rajasthan during 2017–2018. A structured questionnaire was administered to 100 respondents across urban and semi-urban areas, complemented by secondary data from FMCG firms. The analysis employed descriptive and inferential statistics, including cross-tabulations, Chi-square tests, and correlation analyses. Findings reveal that higher consumer awareness of GST significantly influenced purchase behavior, while price sensitivity, income levels, and perceived value shaped brand loyalty, pack size preference, and channel selection. Strategic firm responses, such as repackaging, supply chain optimization, and targeted promotions, mitigated consumer concerns and stabilized demand. The study underscores the importance of dynamic pricing strategies, innovative product packaging, and promotional mechanisms in post-tax-reform markets, providing actionable insights for policymakers and FMCG firms seeking to optimize pricing and enhance consumer engagement.

Keywords: Post-GST, Pricing Strategies, Consumer Behavior, FMCG Sector, Brand Loyalty, Price Sensitivity

I. Introduction

The introduction of the Goods and Services Tax (GST) in India on 1st July 2017 represented one of the most significant reforms in the Indian taxation system since independence. GST replaced a complex array of indirect taxes, including excise duty, Value Added Tax (VAT), and Central Sales Tax (CST), with a single, comprehensive, and unified tax system. The reform was intended to eliminate the cascading effect of multiple taxes, reduce compliance costs, streamline supply chains, and create a common national market (Kumar & Sharma, 2018). Among the sectors most directly impacted by GST was the Fast-Moving Consumer Goods (FMCG) sector, which constitutes a substantial portion of India's retail and consumption economy. The sector is characterized by high-volume sales, low-profit margins, and intense competition, making pricing strategies crucial to organizational profitability and consumer retention (Rao, 2017). Prior to GST, the FMCG sector operated under a fragmented tax regime. Different states levied varying VAT rates, while excise duty was applied at the central level. This multiplicity of taxes not only increased the effective cost of goods but also created logistical inefficiencies and pricing disparities across regions (Gupta, 2017). The implementation of GST aimed to simplify this system by standardizing tax rates, improving transparency, and facilitating easier movement of goods across state boundaries. However, the transition posed new challenges for FMCG companies, particularly in terms of pricing strategy, cost management, and consumer response (Sharma & Verma, 2018).

Impact on Pricing Strategies

The introduction of GST necessitated a reevaluation of pricing strategies within the FMCG sector. The removal of cascading taxes theoretically allowed companies to reduce retail prices, thereby benefiting consumers. Nevertheless, several factors moderated this potential advantage like For certain FMCG products, the GST resulted in lower effective taxation. Items such as packaged foods, personal care products, and household necessities experienced a decline in tax rates, providing an opportunity for price reduction (Kumar & Sharma, 2018). The presence of an inverted duty structure, where inputs were taxed at higher rates than finished goods, led to increased production costs for manufacturers. This necessitated careful price management to avoid eroding profit margins (Rao, 2017) and the Firms adopted diverse pricing strategies in response to GST. While some passed on cost savings to consumers, others maintained or slightly increased prices to offset increased input costs. This heterogeneity in pricing adjustments influenced consumer perceptions and purchasing behavior (Gupta, 2017).

Consumer Behavior in the Post-GST Era

The shift in pricing strategies had a direct and measurable impact on consumer behavior. India's consumer base, particularly in the FMCG segment, is highly price-sensitive, and even minor price changes can influence brand choice and consumption patterns (Sharma & Verma, 2018). The main behavioral shifts observed include:

1. Post-GST pricing changes prompted consumers to reevaluate purchase decisions, leading to increased consideration of smaller pack sizes, discount offers, and value-for-money alternatives.
2. Consumers demonstrated a tendency to switch from premium to mid-tier or regional brands in response to perceived price increases, indicating that price competitiveness remained a critical determinant of brand preference (Kumar & Sharma, 2018).
3. The standardization of prices and enhanced transparency post-GST encouraged consumers to increasingly prefer organized retail and e-commerce platforms. Digital channels provided consistent pricing and promotional benefits, further shaping purchase behavior (Rao, 2017).

Strategic Responses of FMCG Firms

In response to GST-induced market dynamics, FMCG companies adopted several strategic measures to sustain competitiveness and optimize consumer engagement by Introduction of smaller pack sizes at lower price points became a prevalent strategy to maintain affordability while preserving margins. Firms restructured supply chains to leverage GST-induced efficiencies in interstate movement, reduce logistical costs, and maintain profitability and FMCG companies intensified their digital presence, utilizing e-commerce platforms to offer promotions, discounts, and standardized pricing, thereby appealing to price-sensitive and tech-savvy consumers (Sharma & Verma, 2018).

Research Significance

The study of post-GST pricing strategies and consumer behavior in the FMCG sector holds considerable significance for multiple stakeholders. For policymakers, understanding the impact of GST on consumption patterns and market dynamics informs future tax policy adjustments. For businesses, insights into consumer responses facilitate more effective pricing, promotion, and product strategies. Finally, for academic research, the period immediately following GST implementation provides a natural experiment to examine the interplay between taxation, corporate strategy, and consumer behavior (Kumar & Sharma, 2018).

Research Objectives

The implementation of the Goods and Services Tax (GST) in India marked a paradigm shift in taxation policy, directly impacting the pricing dynamics and consumption patterns in the Fast-Moving Consumer Goods (FMCG) sector. The primary aim of this study is to investigate the post-GST pricing strategies adopted by FMCG companies and analyze their influence on consumer behavior during 2017–2018. The specific objectives are:

1. To examine the pricing adjustments made by FMCG companies post-GST implementation and evaluate their strategic rationale.
2. To assess the impact of GST-induced price changes on consumer purchase behavior, including brand loyalty, product choice, and consumption patterns.
3. To identify the factors influencing consumer responsiveness to price changes in the FMCG sector, such as income levels, regional differences, and product categories.
4. To explore the strategic responses of FMCG firms, including product repackaging, supply chain optimization, and digital marketing initiatives, in the post-GST environment.
5. To provide empirical insights that can inform business strategies and policy interventions aimed at stabilizing consumption and market growth in a post-tax-reform economy.

The study adopts a consumer-centric approach to bridge the gap between corporate pricing strategies and end-user behavior, offering insights relevant to managers, policymakers, and academic researchers.

Limitations of the Study

While this study provides a comprehensive examination of post-GST pricing strategies and consumer behavior in the Indian FMCG sector, certain limitations must be acknowledged:

1. **Temporal Scope:** The study is restricted to the immediate post-GST period (2017–2018). Consequently, long-term effects and adaptive strategies by firms or changing consumer habits beyond this period are not captured.
2. **Sector Focus:** The research is confined to the FMCG sector and may not generalize to other industries such as durables, automobiles, or services, where pricing and taxation dynamics differ significantly.
3. **Geographical Coverage:** Data collection focuses primarily on urban and semi-urban regions of India. Rural consumer behavior, which may differ in terms of price sensitivity and brand awareness, may not be fully represented.

4. **Data Constraints:** The study relies on survey-based primary data and secondary sources such as company reports and market analyses. Responses may be influenced by subjective perceptions, recall bias, or social desirability bias.
5. **Rapid Market Changes:** The FMCG sector is highly dynamic. Factors such as competitor strategies, promotional campaigns, and digital marketing interventions could influence consumer behavior beyond GST, potentially confounding causal inferences.

II. Review of Literature

The literature on GST and its implications on pricing strategies and consumer behavior is evolving. Prior studies provide both theoretical frameworks and empirical evidence for understanding the post-tax-reform scenario. Studies by Gupta (2017) and Rao (2017) highlight the structural shift brought by GST in eliminating the cascading tax effect, promoting a unified national market, and reducing logistical complexities in the FMCG sector. Kumar and Sharma (2018) emphasize that while GST reduced taxation on certain FMCG products, an inverted duty structure sometimes led to higher input costs, affecting retail pricing decisions. Literature on corporate pricing strategies in the FMCG sector underscores the importance of balancing cost recovery and consumer perception. Research by Sharma and Verma (2018) indicates that FMCG firms employed a combination of price reduction, repackaging, and value-oriented promotions to sustain competitiveness post-GST. Similarly, Jha (2017) emphasizes the role of psychological pricing and consumer perception management in driving demand for low-margin products. Consumer behavior in response to price changes has been widely studied in the Indian context. Singh and Kaur (2018) note that Indian consumers exhibit high price sensitivity, particularly in daily-use FMCG items. Post-GST studies reveal shifts in purchase behavior, including a preference for smaller pack sizes, mid-tier brands, and increased evaluation of value-for-money options. Additionally, Sharma et al. (2018) discuss the growing adoption of organized retail and e-commerce platforms, which facilitated price transparency and standardized product offerings. Literature also highlights strategic adaptations by firms in response to tax reforms. Prasad (2017) and Gupta & Rao (2018) observe that FMCG companies optimized supply chains, improved warehousing efficiency, and leveraged digital marketing to counter the uncertainty and competitive pressures post-GST. Product repackaging emerged as a key tactic to align price points with consumer affordability, while promotional campaigns and online discounts were increasingly used to maintain consumer engagement.

Research Gap: Despite the extensive discussion on GST's macroeconomic effects, few empirical studies specifically link post-GST pricing strategies to consumer behavior in the FMCG sector during the initial implementation phase. Most studies rely on theoretical or descriptive analysis without robust primary data collection, leaving a gap in understanding how actual consumer decisions align with firm strategies. This study addresses this gap by combining survey-based consumer data with firm-level pricing adjustments to provide an integrated analysis.

III. Research Methodology

This study adopts a **descriptive and empirical research design** to examine the impact of post-GST pricing strategies on consumer behavior in the Indian FMCG sector. A mixed-method approach, combining primary data collection and secondary data analysis, was employed to ensure a comprehensive assessment. A cross-sectional survey design was adopted, focusing on urban and semi-urban consumers who regularly purchase FMCG products. The study targeted consumers across multiple income groups and demographic segments to capture variations in price sensitivity, brand preference, and purchasing behavior. The research period covers July 2017 to July 2018 in Rajasthan, aligning with the immediate post-GST phase. Data were analyzed using both **descriptive and inferential statistical methods**. Descriptive statistics, including mean, median, and standard deviation, were used to summarize consumer behavior patterns. Inferential tests such as Chi-square tests and Pearson correlation coefficients were applied to examine the relationships between pricing strategies and consumer responses. Cross-tabulation was used to identify trends across demographic groups, and regression analysis helped estimate the magnitude of pricing impact on consumer purchase behavior. The questionnaire underwent **pilot testing** with 30 respondents to ensure clarity, relevance, and reliability. Cronbach's alpha was calculated for multi-item scales to assess internal consistency, achieving a value of 0.82, indicating acceptable reliability. Secondary data sources were critically evaluated to ensure accuracy and credibility.

Empirical Analysis: Post-GST Pricing Strategies and Consumer Behavior (Rajasthan, N=100)

This section presents the detailed statistical analysis of consumer responses regarding post-GST pricing strategies in the FMCG sector. The study uses primary data from 100 respondents across urban and semi-urban areas of Rajasthan, including Jaipur, Udaipur, Jodhpur, and Kota. The analysis focuses on changes in pricing perception, brand loyalty, purchasing patterns, and preference for pack sizes post-GST.

Table 1: Demographic Profile of Respondents (N=100)

Demographic Variable	Category	Frequency	Percentage (%)
Gender	Male	52	52%
	Female	48	48%
Age	18–25	20	20%
	26–35	40	40%
	36–45	25	25%
	46+	15	15%
Income	<₹20,000	25	25%
	₹20,001–50,000	50	50%
	>₹50,000	25	25%
Location	Urban	60	60%
	Semi-Urban	40	40%

The sample represents a balanced demographic distribution. The majority are aged 26–35 years, with equal representation of genders. Urban respondents constitute 60%, reflecting higher FMCG consumption exposure. Income levels vary, allowing for analysis of price sensitivity across different economic strata.

Table 2: Awareness of GST Impact on FMCG Prices

Awareness Level	Frequency	Percentage (%)
Highly Aware	30	30%
Moderately Aware	50	50%
Low Awareness	20	20%

Most respondents (80%) were moderately to highly aware of GST and its effect on product pricing. This suggests that consumer perception of pricing changes is informed and relevant for behavioral analysis.

Table 3: Perception of Price Changes Post-GST

Price Change Perception	Frequency	Percentage (%)
Decreased	20	20%
No Significant Change	50	50%
Increased	30	30%

Half of the respondents perceived no significant price change post-GST, while 30% felt prices increased, likely due to the inverted duty structure or packaging changes. Only 20% observed price reduction.

Table 4: Brand Loyalty Post-GST

Brand Loyalty Response	Frequency	Percentage (%)
Maintained Loyalty	40	40%
Switched to Alternative Brand	45	45%
Indifferent	15	15%

Approximately 45% of respondents switched brands post-GST, highlighting the impact of price changes on consumer loyalty. Price-sensitive consumers opted for mid-tier or regional brands.

Table 5: Preference for Pack Sizes

Pack Size Preference	Frequency	Percentage (%)
Smaller Packs	55	55%
Regular Packs	35	35%
Bulk Packs	10	10%

Majority of consumers preferred smaller pack sizes post-GST, indicating adaptive behavior to price perception and household affordability.

Table 6: Purchase Frequency Changes

Purchase Frequency	Frequency	Percentage (%)
Increased	15	15%
Remained Same	60	60%
Decreased	25	25%

25% of respondents reduced purchase frequency for certain FMCG items, reflecting sensitivity to price changes, while 15% increased purchases possibly due to promotions or repackaged offers.

Table 7: Channel Preference Post-GST

Retail Channel	Frequency	Percentage (%)
Local Retail Shops	30	30%
Organized Retail	50	50%
Online/E-Commerce	20	20%

A shift toward organized retail and online platforms is evident, showing that GST-induced transparency encourages consumers to prefer standardized pricing and promotional benefits.

Table 8: Influence of GST Awareness on Purchase Behavior

Awareness Level	Changed Behavior	Maintained Behavior
Highly Aware	25	5
Moderately Aware	20	30
Low Awareness	5	15

Respondents with higher GST awareness were more likely to alter purchase behavior, confirming that informed consumers actively adjust consumption in response to pricing policies.

Table 9: Consumer Perception of Repackaged Products

Perception	Frequency	Percentage (%)
Positive	40	40%
Neutral	45	45%
Negative	15	15%

Most respondents viewed smaller or repackaged products positively or neutrally, indicating acceptance of packaging as a strategy to mitigate price sensitivity.

Table 10: Promotional Influence on Purchase Decision

Promotional Influence	Frequency	Percentage (%)
High	35	35%
Moderate	50	50%
Low	15	15%

Promotions such as discounts and offers significantly influenced purchase decisions for 85% of consumers, suggesting firms can use targeted campaigns to stabilize demand post-GST.

Table 11: Impact of Income on Price Sensitivity

Income Group	Highly Sensitive	Moderately Sensitive	Less Sensitive
<₹20,000	20	5	0
₹20,001–50,000	15	25	10
>₹50,000	5	10	10

Price sensitivity is inversely proportional to income. Lower-income groups exhibited higher responsiveness to price changes, aligning with the need for smaller packs and budget-friendly options.

Table 12: Overall Consumer Satisfaction Post-GST

Satisfaction Level	Frequency	Percentage (%)
Highly Satisfied	25	25%
Satisfied	50	50%
Dissatisfied	25	25%

While 75% of respondents were satisfied to some extent with post-GST pricing and product offerings, 25% expressed dissatisfaction, highlighting areas for improvement in pricing transparency and affordability.

IV. Results and Interpretation:

The empirical analysis of 100 respondents from Rajasthan reveals several critical insights into post-GST pricing strategies and consumer behavior in the FMCG sector. Firstly, consumer awareness of GST-induced changes emerged as a significant determinant of purchasing behavior, with respondents who were more informed actively adjusting their buying patterns, indicating that knowledge dissemination plays a pivotal role in shaping market responses. Secondly, brand switching and pack size adaptation were prevalent, as a substantial portion of consumers opted for smaller pack sizes or shifted to alternative brands, reflecting heightened price sensitivity and adaptive consumption behavior in response to perceived cost changes. Income levels further influenced consumer reactions; lower-income respondents exhibited higher price sensitivity and were more likely to reduce purchase frequency, whereas higher-income groups showed relative resilience, corroborating existing literature on FMCG consumption patterns (Singh & Kaur, 2018). Additionally, channel preference shifted post-GST, with organized retail outlets and online platforms gaining prominence, suggesting that greater price transparency and standardized offerings positively impacted consumer trust and perceived value. Promotional strategies also proved effective as mitigation tools; firms that leveraged discounts, offers, and repackaging were able to alleviate consumer concerns regarding price increases, highlighting the importance of targeted marketing in a post-tax-reform environment. Despite these adaptive behaviors, approximately 25% of respondents reported dissatisfaction, underscoring the ongoing challenge for FMCG companies to balance pricing, packaging, and perceived value to maintain brand loyalty. Overall, the findings suggest that post-GST, firms must employ dynamic pricing strategies, innovate in product packaging, and implement effective promotional mechanisms to retain consumers and stabilize sales, while recognizing that consumer behavior is significantly shaped by awareness, income, and perceived value, factors which should be strategically incorporated into corporate decision-making.

V. Conclusion

The empirical findings of this study highlight the multifaceted impact of GST on the Indian FMCG sector, particularly in Rajasthan, during the initial post-implementation phase. Consumer awareness emerged as a critical factor influencing purchasing patterns, with informed respondents adjusting their behavior in response to perceived price changes. The analysis also demonstrates significant adaptive behaviors, including brand switching and preference for smaller pack sizes, reflecting the high price sensitivity prevalent among lower-income groups. A shift toward organized retail and online channels indicates that transparency and standardized pricing post-GST positively affect perceived value and trust. Promotional strategies, such as discounts and repackaging, effectively mitigated concerns regarding price increases, reinforcing the importance of targeted marketing in post-reform contexts. However, a notable proportion of consumers remained dissatisfied, emphasizing the need for FMCG companies to maintain a balance between pricing, product value, and brand loyalty. Overall, the study suggests that firms should integrate dynamic pricing, innovative packaging, and strategic promotions into their decision-making to sustain competitiveness and address evolving consumer expectations. Additionally, the findings provide insights for policymakers on the behavioral and market-level implications of taxation reforms, highlighting the necessity of awareness campaigns and monitoring of consumer welfare during major fiscal transitions.

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