



PRIMAX INTERNATIONAL JOURNAL
OF COMMERCE AND MANAGEMENT RESEARCH
Print ISSN : 2321-3604 Online ISSN: 2321-3612



Certificate of Excellence

THIS IS TO CERTIFY THAT **DR.P MUTHURAJU** HAS PUBLISHED RESEARCH
ARTICLE ENTITLED “A STUDY ON IMPACT OF GOODS AND SERVICES TAX
(GST) ON SMALL AND MEDIUM ENTERPRISES (SMES)” **IN PRIMAX
INTERNATIONAL JOURNAL OF COMMERCE AND MANAGEMENT
RESEARCH** VOLUME NO.13, ISSUE NO-3, OCTOBER – DECEMBER, 2025

T. Rajeswari

PROF. T. RAJESWARI

Dr

DR. V. SELVARAJ