



# Digital Dividend Data Taxation's Potential to Transform India's Economy and Redefine Fiscal Policy in the Mobile Era

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**Abstract** – The digital revolution in India has seen the country emerge as the highest consumer of data in the world, with the 1.26 billion wireless subscribers in the country consuming hundreds of exabytes of data in a year. A proposal to charge mobile data consumption at Rs 1 per gigabyte is also under study by the Department of Telecommunications, which could earn the government up to Rs 22,900 crore every year, and rise to more than Rs 1 lakh crore in 2030. This paper will discuss the nature of data taxation in the mobile-first economy in India. It also examines how this fiscal innovation may solve budget limits at the expense of becoming digital by analyzing consumption trends and revenue estimates, as well as the previous experience of other nations. The paper assesses consumer, telecom operator, and other digital ecosystem effects, and suggests gradual solutions and implementation approaches. The main conclusions of the findings are that although data taxation has predictable revenue streams that were in line with the economic realities of the 21<sup>st</sup> century, it must be carefully designed to balance fiscal requirements with equity, innovation, and connectivity objectives. India would become the first trial of a new form of taxation of the emerging economies or a warning sign, and the world is being digitally governed, and the global fiscal policy would be taxed and regulated.

**Keywords:** data taxation, India digital economy, mobile data tax, fiscal policy India, telecom revenue, digital dividend, data consumption tax, India mobile era.

## 1. INTRODUCTION

India stands at a crossroads. Having 1.26 billion wireless users and more than 1 billion broadband users who consume hundreds of exabytes of data every year, the country has already turned out to be the most voracious and largest digital consumer in the world. The typical Indian smartphone user currently consumes 30 to 36 gigabytes of data on their phone every month, surpassing any other country worldwide. This connectivity has democratized information, empowered millions of small businesses and launched India into the forefront of the digital economy. However, there is an odd paradox that has been brought about by this digital revolution. As telecommunication operators grapple with razor-thin margins, spectrum auction debts, and the cost of building infrastructure, the government is witnessing massive amount of economic activity traversing digital pipes without realizing an equivalent level of fiscal value. Old systems of taxation, which were created in an age when people traded in physical items and with physical stores, are struggling to keep up with a more data-driven economy that is slowly becoming based on invisible data packets.

Add the concept of data taxation. The Department of Telecommunications is in the process of considering a proposal for imposing a tariff of Rs 1/gigabyte on mobile data usage and the report is expected by September 2026. When applied to the current consumption rates in India, this one rupee would create Rs 22,900 crore a year, or about 2.7 billion USD. Multiply that by a projected growth and a fixed broadband, and you are looking at revenues of over Rs 25,000 crore in a year or two.

"Data Taxation in India: Mechanics, Economic Impact, and Policy Implications"

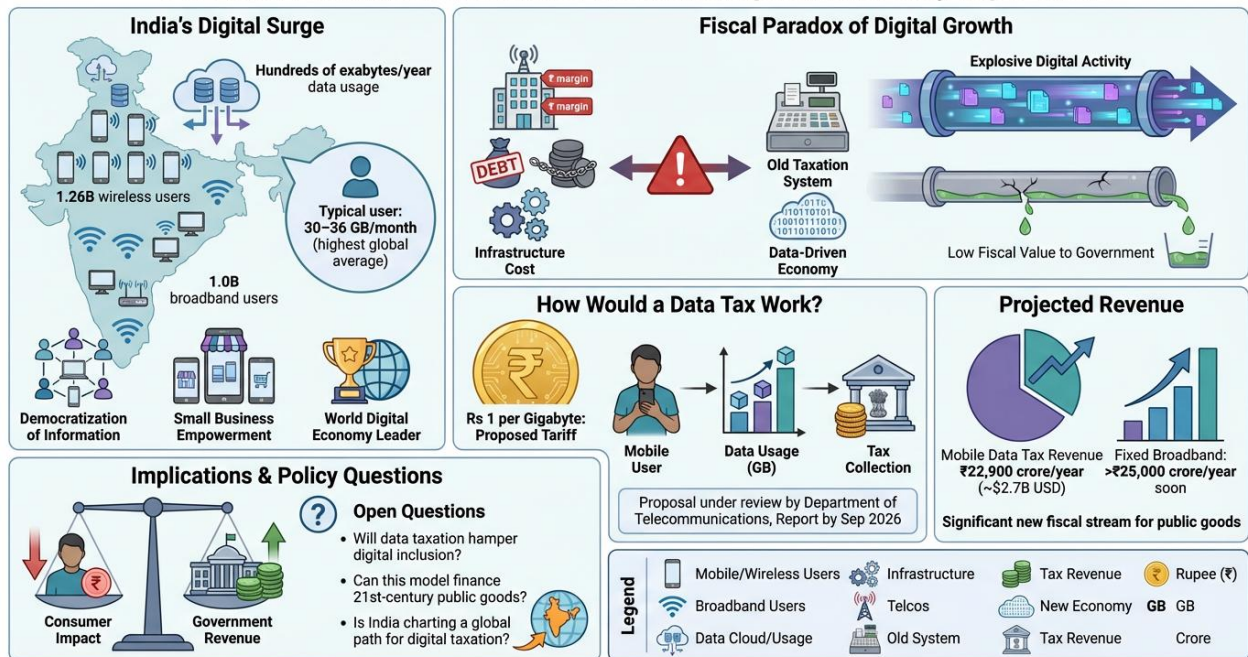


Fig -1: Data Taxation in India

This paper looks at the mechanics, economics, and implication of data taxation in India. It delves into how much revenue such a tax is likely to bring, what impacts it may have on both the consumers and the digital economy and whether this is the future of taxation in an increasingly connected world. More to the point, it poses a question of whether India, trying this first, could establish a new way of financing public goods in the 21 st century.

2. OBJECTIVES

This research paper has a range of interrelated goals that, together, can help to realize the complex nature of the implications of data taxation in the Indian digital economy.

**Primary Objective:** To measure the fiscal sustainability and economic consequences of a per-gigabyte data consumption tax in India, the potential revenue collection against the possible impact on digital inclusion, consumer behaviour, and innovation ecosystems.

Secondary Objectives:

- Quantitative Analysis:** Establish realistic projections of revenue relating to data taxation in both current and forecasted consumption conditions between 2026 and 2030 including growth trends and population changes.
- Stakeholder Impact Assessment:** Examine varying effects on the main stakeholder groups of consumers at different levels of income, telecommunication operators, and digital service providers, as well as the government revenue systems.
- Policy Design Review:** Review other tax systems, progressive rate design, exemption systems and implementation systems with a view to coming up with the best designs that will balance both

equity issues and revenue raising.

4. **International Contextualization:** To place the proposal by Position India in the context of the global tendencies of digital taxation, basing on the experience of Africa, Europe, and other developing economies and evaluating the role that India can take as a policy leader or a warning example.
5. **Implementation Framework Development:** Suggest viable road maps on gradual implementation, pilot programs, measurement mechanisms, compliance mechanisms, and adaptive governance structures.
6. **Equity and Inclusion Analysis:** Explore the distributional effects, including urban rural, income, gender, and generational, to make sure that taxation policy does not increase the current digital divides.

It is on these aims that a thorough review of the nature of the data taxation as either a transformative fiscal innovation in accordance with the realities of the digital era or a retrogressive policy that jeopardizes the digital democratization of India is based.

### 3. THE DATA EXPLOSION UNDERSTANDING INDIA'S DIGITAL CONSUMPTION

We must first understand the extent of what we are dealing with before we can talk of taxing data. The rates of digital consumption in India are so high that they would have been considered a dream ten years ago.

#### 3.1 Mobile Dominance

The internet story in India is essentially a mobile story. The internet has a population of around 1.03 billion in late 2025 with a significant number of them using smartphones as the sole access point to the internet. Carrying on a neighborhood of 260 to 300 exabytes of data in 2025, this figure will probably increase to above 400 exabytes in 2026 and possibly higher to 1,000 exabytes per year in 2030.

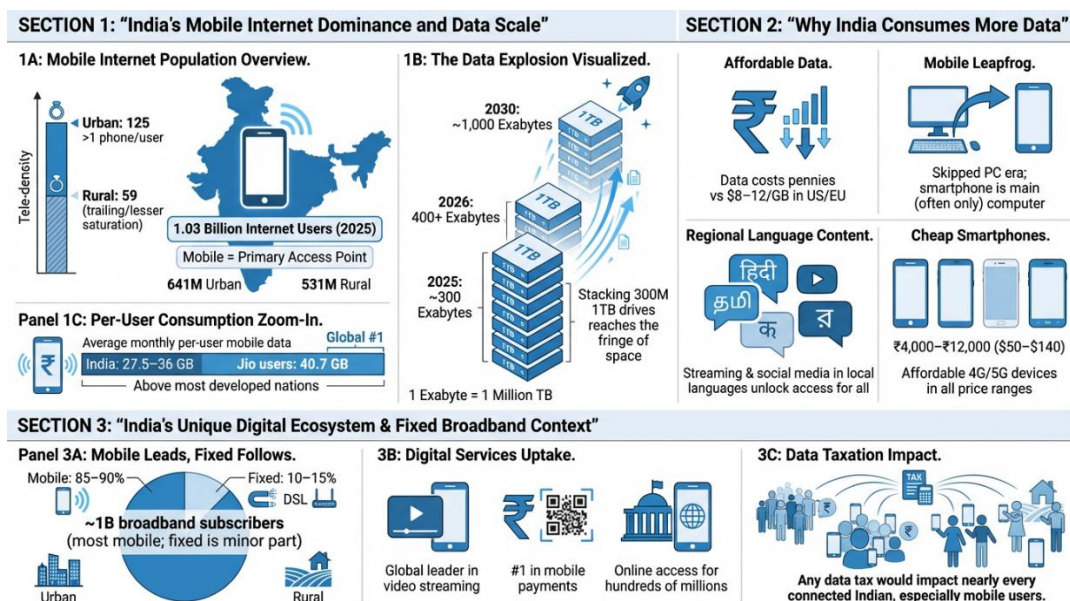


Fig -2: Data Explosion Understanding India's Digital Consumption



In perspective, one million terabytes is one exabyte. In case you had attempted to save 300 exabytes in the 1TB hard disks, you would have required 300 million 1TB hard drives. Lay that in piles and you would have a tower that would reach far out to the fringe of space. What is behind this explosion is a story of radical democratization. There are 641 million urban and 531 million rural wireless subscribers in India as of mid-2025. In the case of urban tele-density, it is at 125 and it is that every urban resident has over one mobile connection. The rural tele-density of 59 is trailing behind yet is steadily increasing with the availability of 4G networks and now 5G networks to smaller towns and villages. The monthly data consumption data per user of smartphones vary between 27.5 and 36 gigabytes according to the study you are referring to. The network of Jio that provides a massive number of subscribers has an average usage of 40.7 GB per user per month. This is not merely above the majority of developed nations. It is the best in the world, at the end of.

### 3.2 What Drives This Appetite

A number of aspects converge to make India the champion in terms of data consumption in the world. To begin with, mobile data in India is extremely low in comparison to the rest of the world. One gigabyte of information that could be priced at \$8 to \$12 in the United States or Europe could be purchased at pennies within India with the intensive pricing strategies by operators such as Reliance Jio who shook the market in 2016 with free voice calls and data rates that were below zero.

Second, India did not go through the personal computer age to a large extent. As the developed countries was establishing their digital base on desktops and laptops over fixed broadband connections, India bypassed the whole process and moved straight to mobile. A smartphone does not simply serve as a primary computing device to hundreds of millions of Indians. It's their only one.

Third, content has been happening in regional languages. Youtube, streaming media, and social media platforms are now providing libraries with massive amounts of content in Hindi, Tamil, Telugu, Bengali, Marathi, and a dozen other languages. This has rendered digital content open and accessible by hundreds of millions who were once locked out of digital content by language barriers.

Fourth, there have been inundations of cheap smartphones on the market. Phones in the 4-12 thousand rupees (3-70 to 140 dollars) today provide 4G connectivity or even 5G, decent cameras, and powerful enough processors to stream video, social media, and even productivity applications. This has made smartphones affordable even for the lower-middle income families.

The outcome is a digital ecosystem that is unlike other ones. India is the country with the highest number of individuals who view streaming video content, the most people utilizing mobile payments and has the most people utilizing government services online than any other country besides China. The nation has turned into an experiment in terms of what occurs when a large group of people have access to cheap internet at the same time.

### 3.3 Fixed Broadband The Smaller Sibling

Also, though not as dominant as mobile, fixed broadband should be mentioned. In November 2025, India passed the 1 billion mark of broadband subscribers, though most of these subscribers are mobile. Fixed broadband fiber, cable, or DSL is perhaps 10-15 percent of aggregate data usage, which is in urban businesses and households. The fixed broadband is growing gradually with the rollout of fiber and the work-from-home becoming the new normal practice, but it would be years before the fixed connections would start posing a threat to the dominance of mobile. The fixed broadband connections per household in India are still way below the rates in the developed nations, partly due to the infrastructural issues and partly due to the mobile networks providing the required speeds that can satisfy the requirements of

most users. This mobile-based reality is of concern to data taxation. Any tax plan will have a major impact on the mobile users, that is, it will reach almost every connected Indian.

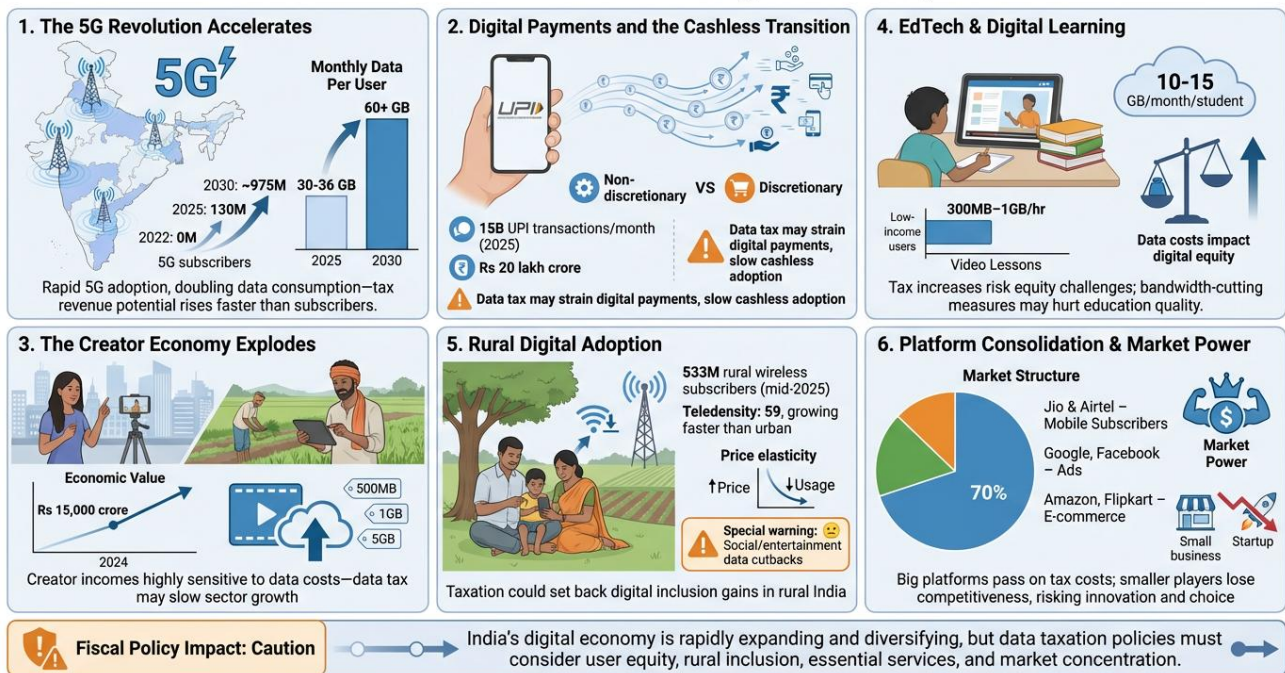
#### 4. CURRENT TRENDS IN INDIA'S DIGITAL ECONOMY

The knowledge of current trends will be crucial in examining the proposals on taxation of data. The digital terrain of India is taking various simultaneous tracks, which will influence the practicability, as well as the effect, of consumption-based taxation.

##### 4.1 The 5G Revolution Accelerates

The 5G implementation in India is one of the quickest transitions to network technology in the telecom industry. Introduced as a commercial service in October 2022, 5G networks had hit more than 500 cities by late 2025, and operators estimate close to universal coverage of urban areas by 2027. This is significant in the taxation of data as 5G is going to produce a steep rise in consumption per user.

### Current Trends in India's Digital Economy



**Fig -3:** Current Trends in India's Digital Economy

The early users of 5G use half or more data than 4G users since the speeds are faster, and streamlining high-definition video, playing video games in clouds, and augmented reality applications are viable. With the increased number of users moving to 5G devices and plans, the average per-user consumption is expected to increase at a rate of 60 GB or higher in the year 2030 compared to the current 30-36 GB monthly. This doubling effect implies that data tax money may increase at an even higher rate than the number of subscribers. According to the data provided by the Telecom Regulatory Authority of India (TRAI), 5G subscriptions increased as of mid-2025 to about 130 million, which was a considerable rise compared to the 5G subscriptions that had almost zero in late 2022. It is estimated that in 2030, 5G users will be around 970-980 million. That amounts to three quarters of Indian mobile base moving to a technology that promotes far greater consumption.



## 4.2 Digital Payments and the Cashless Transition

India has become a leader in digital payments as the Unified Payments Interface (UPI) has recorded a volume of over 15 billion transactions per month by the end of 2025 worth over Rs 20 lakh crore. This transformation of cash to online transactions creates unending data flow with millions of Indian people accessing mobile applications to purchase groceries, pay utility bills, and many more. Data footprint of financial transactions may not be much, as compared to video streaming, but it is incredibly steady and fundamental. Payment transactions are non-discretionary data use as opposed to entertainment consumption where the user may cut on the use of the data in a hard time. Any tax-raising that raises the price of connectivity may put a strain on the digital payments ecosystem, which may slow the cashless adoption in India.

## 4.3 The Creator Economy Explodes

India has now ascended to the ranks as one of the most populated content creators in the world with millions of people making money through YouTube, Instagram, and local sources. These creators use cheap data to post content, interact with their audiences, and run their businesses. When connectivity prices increase significantly, this new revenue generator would be hit disproportionately since it utilizes all those in the city in their millennial underway as well as farmers in the country recording their farm work. The creator economy brings about a lot of economic value. It is estimated that in 2024, Indian content creators accumulated over Rs 15,000 crore, and that this growth will increase dramatically as regional language content is accessed. It is a highly data-intensive industry, and video creators can post video gigabytes per week. Taxation of data that has a significant impact on costs may make this ecosystem grow at a slow pace.

## 4.4 EdTech and Digital Learning Consolidation

The education technology industry in India has burst in the COVID-19 pandemic and since then has focused on a small number of large companies and thousands of smaller startups. Millions of students are currently turning to online platforms to offer additional education, test preparation, and professional skills. Such sites are data intensive. The average hour of video based instruction uses up 300MB to 1GB based on quality settings. It is easy to get 10-15 GB of education per month when students utilize such services a few hours per week. Since the consumption of data in the education sector is normally associated with lower income families investing in the future of children, any form of taxation that raises expenses would raise equity issues. A number of EdTech companies have been experimenting with low-bandwidth modes and downloadable content so that they can minimize data usage, but such workarounds tend to undermine educational quality. The conflict between fiscal policy and access to education will become the key point of the debate on the taxation of data.

## 4.5 Rural Digital Adoption Accelerating

The quick rise in the use of the internet in rural India is, perhaps, the most important trend. The number of rural wireless subscribers reached 533 million mid-2025 and keeps increasing with the network coverage and the reduction in the cost of smartphones. Rural tele-density of 59 is still lower than urban, but it is growing faster in percentage terms. The consumption patterns among rural users differ with that of urban users. Reduced incomes imply sensitivity to prices. The lower familiarity with digital tools implies that the person will spend more time watching data-intensive but easy to use programs such as short-term videos. Consumption of rural data is more price-elastic and consumption-based on entertainment and social connection as opposed to productivity applications, which makes it more difficult to shift away. This is of great importance in terms of taxing data. Should rural users cut intensive consumption in response to the increased cost, it would turn decades of gains on digital inclusion. The Digital India



project of the government has put a focus on the rural population, and the taxing of data would be counterproductive to these programs unless well thought over.

## 4.6 Platform Consolidation and Market Power

The digital ecosystem in India has been heavily consolidated with some platforms controlling important categories. Google and Facebook dominate the enormous percentage of digital advertisements. Flipkart and Amazon control e-commerce. Jio and Airtel essentially control more than 70 percent of mobile subscribers. Such concentration begs the question of who is the real recipient of the cost of taxing data. The strong platforms have large pricing power. Increased costs due to data taxes are easily passed on by these companies to consumers or the small business partners. This is not the case with smaller startups and regional platforms. Taxing of data may thus hasten the process of consolidation through imposing a competitive challenge on new entrants that would diminish innovation and customer preference in the long run.

## 5. THE DATA TAX PROPOSAL MECHANICS AND PROJECTIONS

The proposal that the Department of Telecommunications is studying is simple in nature. Mobile data consumption fee levied at 1 per Giga bytes. Basic, quantifiable, and even profitable.

### 5.1 The Base Case Calculation

Begin with mobile data utilization in fiscal year 2025. Available statistics indicate that the mobile networks in India supported about 229 billion gigabytes of all the personal operators such as Jio, Airtel, and Vodafone Idea. That would directly equal 22,900 crore revenues per annum at a price of 1 per gigabyte. To know what Rs 22,900 crore means, take an example of this amount, then, approximately the value of this amount, i.e. 22,900 crore, is equal to the annual budget of a medium Indian state or about 0.6 percent of the tax revenue of India. The transformation is not so in itself, but it is not trivial. Now factor in growth. TRAI data shows that mobile data consumption in India increased by 9.36 per cent in only the first half of the year 2025. The annual increase has been steady in the 20 per cent to 25 per cent range with 5G being rolled out and per-user consumption increasing. Under a flat tax of Rs 1 per GB tax, when that trend is followed, mobile data volumes would readily hit 275 to 300 billion gigabytes in 2026 and make a tax of Rs 27,500 to Rs 30,000 crore. Project forward to 2027 and 2030 when the volumes of data will be more than doubled, and annual tax collection may increase to over Rs 50,000 crore and even reach the level of over 1 lakh crore at the beginning of the three-decade. That is the same as bringing a new major revenue stream into the coffers of the government that would continuously be steady and predictable.

### 5.2 Including Fixed Broadband

The proposal currently under consideration dwells on mobile data, yet there is no technical limitation why a data tax cannot be applied to fixed broadband too. Fixed networks add possibly another 30 to 50 billion gigabytes per year insofar as their share of overall use is less significant. There would be an addition of another Rs 3000 to 5000 crore per year by taxing fixed data at the same Rs 1/GB rate. The difficulty with fixed broadband is in the measurement and collection. Mobile operators already can monitor data use with accuracy to bill their customers. Smaller local providers of fixed broadband, particularly those not major providers may not be able to track granularly, posing an enforcement and compliance headache.

Proposed Data Tax in India: Mechanics, Growth, and Revenue Projections (2025–2030)

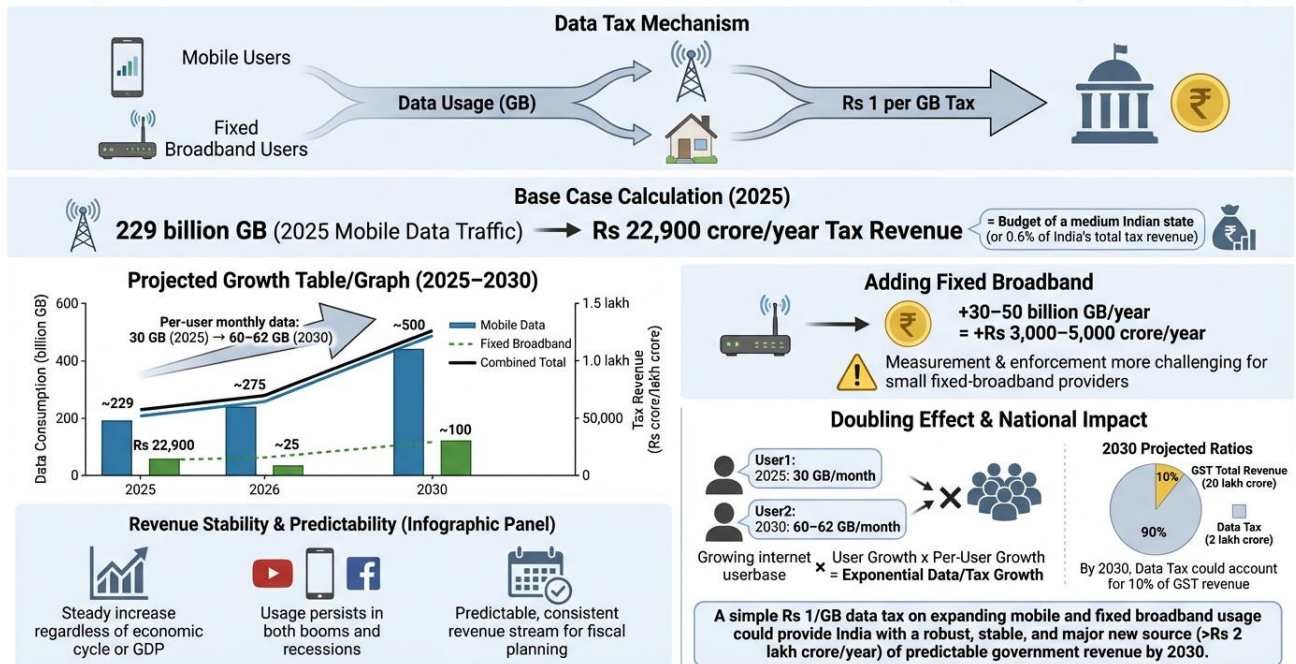


Fig -4: Proposed Data Tax In India

Nevertheless, with this proposal under consideration by the government, it would be wise to incorporate fixed broadband to make sure the tax does not indeed create an incentive to move consumption off the mobile, and therefore to skew the market.

5.3 Revenue Stability and Predictability

Stability of data tax is one of the best attributes in terms of fiscal planning. Contrary to the corporate income tax, which is subject to cyclical economic changes, or GST, which is subject to consumption trends, there is excellent consistency and predictable growth in data usage. Individuals are consuming data be it the boom or the poor economy. Video streaming, scrolling social media, chatting and web browsing do not stop when recessions occur. Indeed, when economic recessions strike, individuals can indeed become more data intensive since entertainment and free product availability becomes a more attractive substitute for a costly option. This renders information tax revenue abnormally dependable. Predictable stream of revenue is the wish of the finance ministries as this allows better planning and lessens the case of urgent borrowing or reduction of expenditure in case other sources of revenue fail.

5.4 The Doubling Effect

At this point, the projections become interesting. The per-user data consumption in India is projected to approximately increase by about two times between 2025 and 2030, which is projected to be approximately 30 GB per month to about 60 to 62 GB per month. Meanwhile, internet users have been on the increase though at a reduced pace due to the country getting saturated. Growing users multiplied by growing per-user consumption results in exponential growth in total volumes of data. Market research of total mobile data in the market may be increasing to a level that will produce Rs 1.5 to 2 lakh crore/year under a pure and simple regime of Rs 1/GB by 2030. In that context, the total amount of goods and services tax that India collected in 2024–25 was approximately 20 lakh crore. Data tax that will yield 2 lakh crore would constitute 10% of the GST revenue and as such, it will be one of the best revenue sources of the government.

## 6. ECONOMIC IMPACT WINNERS, LOSERS, AND UNINTENDED CONSEQUENCES

Projections of revenue reveal half a story. A new tax sets up the ripple effects in the whole economy regarding behavior, business model, and social equity. It is important to understand such effects to assess the soundness of data taxation.

### 6.1 Impact on Consumers

The first and most direct is whether the price of 1 gigabyte is a big liability to the consumers. The solution lies in the perspective and level of income.

### Economic and Social Ripple Effects of Per-Gigabyte Data Taxation in India

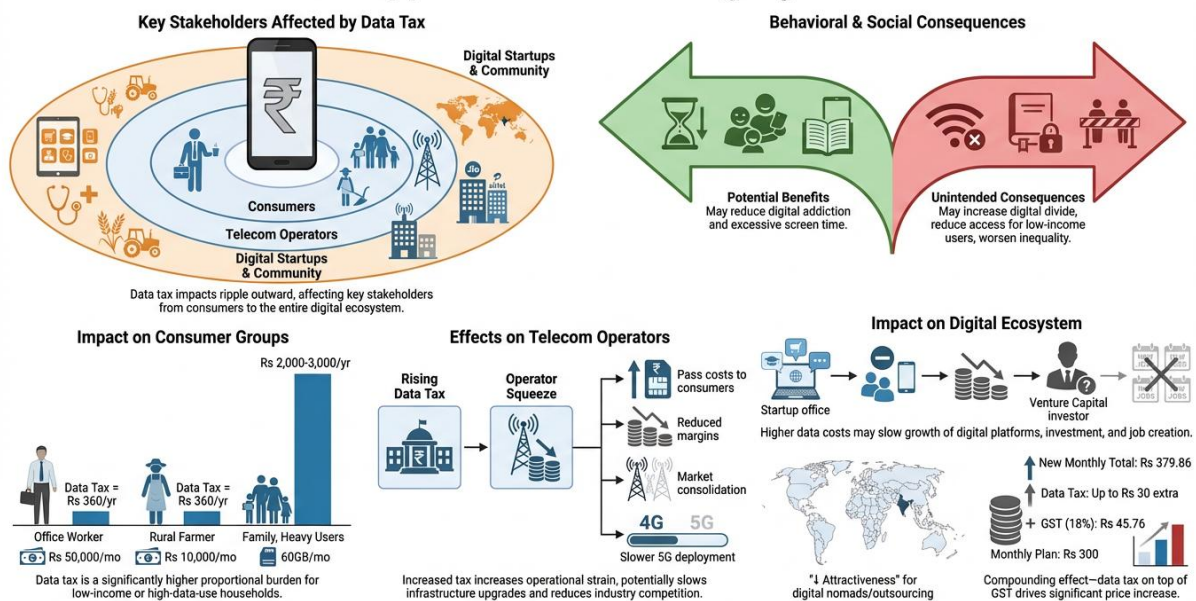


Fig -5: Economics and Social Ripple Effects of Per-Gigabyte Data Taxation in India

To a customer with 30 GB a month, the extra charge would amount to Rs 30 per month or 360 per year. To a city office worker with a salary of 50,000 per month, this is nothing, half the price of a nice meal at a good restaurant. To a rural farmer with a monthly income of just Rs 10,000, that is just 360 per year, is hardly a big percentage but nevertheless, noticeable. The actual issue is about the heavy users and poor households. A user who is using 60 GB in a month (a phenomenon that is becoming very popular with the adoption of 5G) would spend Rs 720 in a year. A typical family of four that owns more than one smartphone would find it very easy to pay between Rs 2,000 and Rs 3,000 per year in terms of data tax. This would not render internet access unaffordable but would mean a significant increment in the price of connection. Since Indian digital revolution has been established on the concept of radical affordability, any policy that drives the prices upwards would act as a drag in adoption at the periphery.

### 6.2 Behavioral Changes

Taxes alter behavior. That is not merely an ill side effect. It's often the whole point. Tobacco and alcohol sin taxes are meant to curb the use of unhealthy substances. Whether we want to cut down on the consumption of data or not is the question. The reasons given by the government to research a data tax are issues of digital addiction and screen time problems especially amongst the children. In the event a data tax makes some users more conscious of their usage, decreasing the number of autoplay videos they watch or the number of hours they spend doom scrolling social media, that can be considered a public health benefit.



However, there exists an evil side. In case the tax increases the cost of connectivity, it might increase the digital divide. Users with lower income may be more aggressive with their data, restricting their access to learning material, employment, government services, and civic engagement. The same populations that would enjoy the greatest access to digital inclusion would be priced out or simply consume less than otherwise. Economic studies have always indicated that regressive taxes, which are those that charge a higher percentage of income on the poor people worsen inequality. A flat per-gigabyte tax unless thoughtfully structured with exemptions or compensating subsidies runs the risk of being retrogressive since a greater proportion of low-income Indians use their income on basic connectivity.

### 6.3 Effect on Telecom Operators

The telecom operators in India are in a non-straightforward financial condition. They have paid hundreds of thousands of crores of spectrum auctions and network infrastructure. They have been involved in ruthless price wars which have plunged the revenues despite the explosion in the volumes of data. Most of the operators who are not Jio and Airtel are unable to make healthy profits. Another cost introduced by a data tax is on the system and the question is who ends up paying it. Theoretically, operators might take up the tax and work on reduced margins. Practically it will most definitely be reflected in the consumers by increasing the price of the plans or smaller data allowances.

This forms a competitive relationship. Consumers are subjected to increased bills when operators charge as much as the entire Rs 1 per GB. When they take on some of the cost to remain competitive, they already small margins are further reduced. The outcome may be another wave of consolidation where smaller players will be forced out of the business leaving India with a further concentrated telecom industry. The question of infrastructure is also there. Operators have embarked on an enormous 5G deployment which will take hundreds of thousands of crores in the next few years. This investment may be slowed down by anything that lowers their cash flow or profitability, and the result is more of India languishing on slower 4G networks. This generates a trade-off on the part of the government. Collect revenue now at the expense of slower network improvements and digital innovation tomorrow using the data taxation tool.

### 6.4 Innovation and Digital Services

India is now a digital innovation hub, with startups producing anything, such as edtech projects or telemedicine solutions or agricultural markets. Majority of these businesses rely on cheap everywhere access of the internet. Increased data tax may cause a decline in user base to these platforms because it would raise the cost of being connected. A student who could have devoted an hour per day to an edtech application can reduce this time to 45 minutes in case data is more costly. A farmer who could check the market prices thrice a day can lower it too twice.

These fringe shifts in conduct influence the digital economy. The reduction in the user growth will reduce the revenue growth of startups, and the reduced revenue growth will result in reduced venture capital investment, and reduced innovation will result in reduced jobs. Tax revenue to the government might be attained at the expense of dynamism in the technological industry. Another one is international competitiveness. India has established its identity as an outsourcing destination of digital services and software development. In case the connectivity rates increase compared to the rest of the world, it would make India a little less appealing to digital nomads, remote workers, and companies interested in establishing operations.

### 6.5 The GST Overlap

Already, Indians are paying 18% of GST on mobile recharge and mobile data plan. This implies that a



consumer who pays 300 as a recharge per month already pays 45.76 as tax. An extra tax on data per gigabyte on top of GST results in a compounding effect. Take the case of a user who uses 30GBs monthly on a Rs 300 plan. They pay a data tax of Rs 300 and a GST of 45.76, and hence, a total amount of Rs 345.76. Data tax, when increased to Rs 30, would mean an increase in price to be paid on the same figure to Rs 330 plus GST on the same amount to be paid which comes to around Rs 379.86, provided that the data tax is included in the base to calculate GST.

That would be an increment in the total cost of about 10%. Not devastating, but sufficiently significant to influence behavior, particularly the price-sensitive users who may switch to less expensive plans with lower data usage. The issue of policy is whether it would be wiser to increase GST on telecom services as opposed to establishing some new category of tax. An increase in GST would be easier to administer, and the new system would not necessarily involve new measurement and collection systems. The opposition to this is that a per-gigabyte tax establishes a closer connection between consumption and tax, which may push them toward more efficient consumption.

## 7. GLOBAL CONTEXT IS DATA TAXATION THE FUTURE

Taxing data or connection would not be new in India but would be one of the first with a direct per-gigabyte consumption tax on a large scale. By examining the international precedents, we get to see the possibilities and the traps.

### 7.1 Existing Models Worldwide

Various countries levy telecom services using some mechanisms. Majority impose value added tax or sales tax on the cost of service plans just as GST is in India. Some of the countries have added some leaves. In Africa, there are those countries that have imposed social media tax that requires users to pay a small fee per day to use such social media as Facebook, WhatsApp, and Twitter. In 2018, Uganda introduced a 200 shilling (approximately 5 US cents) daily tax on the use of social media, which had to be lowered and restructured following an outcry of society and evidence of a drop in internet usage. The same was followed by Tanzania.

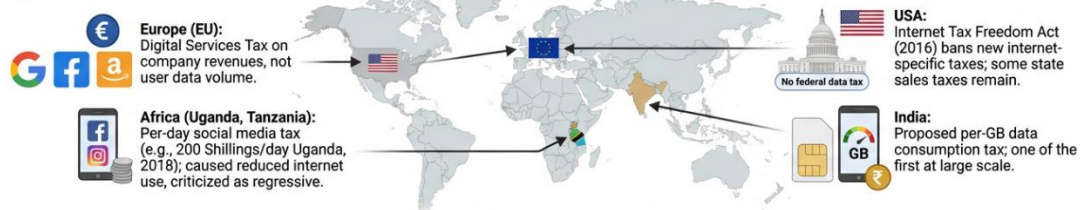
These taxes were a source of revenues, however, they were controversial and seemingly caused a decrease in internet penetration, especially among users with lower income. They were being denounced by international organizations such as the world bank and other digital rights groups as obstacles to digital inclusion.

Europe has negotiated different types of taxation on the digital front but has been mostly concerned with taxing the incomes of the large tech firms and not on the end-user consumption. The Digital Services Tax suggested by the EU would impose taxes on such companies as Google, Facebook, and Amazon regarding their income in Europe, rather than on the usage of user-data.

The United States has largely escaped the federal taxes on digital services, but states are free and enforce sales taxes on internet services. The most recent renewal of the Internet Tax Freedom Act, which was enacted in 2016, does not allow new internet-specific taxes to be imposed by the states, but taxes that were in place at the time of its enactment were grandfathered.

Global Approaches to Data Taxation: Mechanisms, Rationale, and the Indian Proposition

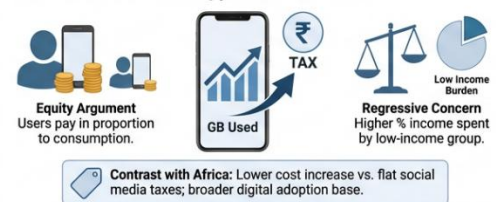
Panel 1: World Map Overview



Panel 2: Comparative Tax Models (Clean Table or Flowchart)

Country/Region	Type of Tax	Who Pays	Effects Observed
Europe (EU)	VAT/Sales Tax (e.g., on service plans)	User (General population)	Non-specific, broad impact.
Africa (Uganda, Tanzania)	Social Media Daily Fee (e.g., Uganda)	User (Daily access fee)	Lower-income use decline, regressive.
Europe (EU)	Digital Services Tax (on revenues)	Company (Firms, not users direct)	Targeted at large tech firms.
India	Data Usage Tax (Proposed per GB)	User (Consumption-based)	Direct consumption-based, novel approach.

Panel 3: India's Direct Approach & Context



Panel 4: Motives and Risks



Fig -6: Global Approaches to Data Taxation

7.2 Why India's Approach Differs

The directness of the tax suggested by India is weird. Instead of levying the revenues or even flat rates of access by service providers, it would levy on real consumption in gigabytes. This strategy has its strengths and weaknesses over the alternatives. The benefits are accuracy and justice in one aspect. Those who use more end up paying more just like drivers who take more fuel paying more fuel tax. Its disadvantage is retrogressiveness. The percentage of income consumed on connectivity is more essential in measuring the burden of taxation than absolute consumption. One more thing that could be mentioned is that the proposal of India is developed in a much different setting than the social media tax in Africa. The digital ecosystem in India is more advanced and less expensive and penetrated. A tax of 1 per GB is a lower percentage of increment in total cost than the daily flat rates used in Uganda or Tanzania.

7.3 The Fiscal Pressure Hypothesis

The unreasonable interpretation that is cynical in nature is that nations resort to digital taxation when they experience fiscal stress and when they have difficulty extending conventional tax bases. The direct tax collection in India still is relatively low relative to the developed economies as a percentage of GDP. Revenue growth is limited by informal economic activity, agricultural exemptions, and the inability to collect taxes. The consumption of digital is an appealing target due to its metastability, inability to evade (operators can monitor all Megabytes) and the impact on a vast and expanding population. It is the usual example of tax what is measurable, yet what is measurable is not always what should be taxed. In case this hypothesis proves to be true, we are likely to witness an upsurge in experiments in data taxation by more countries in the coming years, especially in emerging economies with high mobile-first population and limited fiscal resources. India, with its magnitude and technical base, may become an example, either good or bad.

7.4 The Infrastructure Funding Argument

Other nations are categorizing digital taxes as a source of revenue to invest in infrastructure development. The logic goes like this. Telecom operators are enjoying the free spectrum as a scarce



resource and benefit by getting the infrastructure funded by the government such as roads and electricity that ensure that networks can be deployed. Hence, a small part of the value created must be used to benefit the populace.

This argument has merit. This is already partially fulfilled by spectrum auctions, though they are irregular and cause boom-and-bust cycles in revenues of the government. Stable data tax can be used to finance the rural connectivity initiatives, digital literacy or be subsidized to lower income users. The danger is that when the tax revenue is earmarked to be used in particular uses, there are possibilities that the political process is going to be inefficient spending on what is not needed. Nevertheless, a data tax could be more acceptable among the population in case it is structured as an infrastructure fund, and not as a general revenue.

## 8. IMPLEMENTATION CHALLENGES THE DEVIL IN THE DETAILS

With the supposition that the government would proceed with the data taxation, many practical issues arise. The policy is right or wrong, and this outcome is significant to the success or failure of the policy in meeting its objectives or giving rise to new issues.

### 8.1 Measurement and Collection

Mobile operators already have a fairly accurate measurement infrastructure to bill their users, so it is not necessary to have a fundamentally different infrastructure. But, to compute an additional tax on top of already existing billing, software, databases, and customer facing statements would need additions. The government would have to determine whether the operators will pay the tax directly to the treasury or whether they will be paid via prevailing GST collection channels. Direct remittance may be less complicated but would need new sets of compliance. Integration would make use of the existing infrastructure although introducing extra complexity in the calculation of GST.

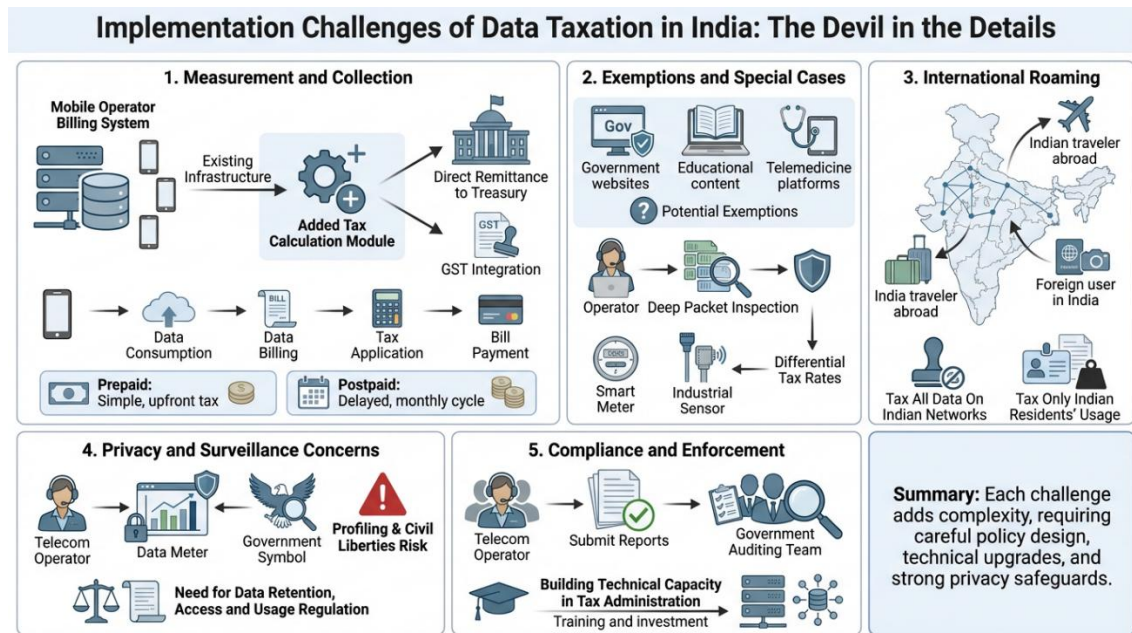
Timing is an issue too. At what time does the tax take place, When is the data consumed. When is the data billed. When is the bill paid. To prepaid users who rule in the Indian market, the solution may have a simple answer. Tax is charged on purchase of data. In the case of postpaid customers who have monthly billing cycles, there are problems when the use of them for a month is charged and taxed during the next month.

### 8.2 Exemptions and Special Cases

The most recent form of data tax would be the clean one, which would be applicable to all consumption. Political and social reality can insist on the exemption or special treatment of some categories. Ought the government websites and services be exempt to promote digital governance. Does educational content have to be exempted in favour of online learning. Telemedicine and healthcare platforms are an exception to enhance access to medical services.

Every exemption, although it can be justified on policy grounds, complicates the matter. Operators would have to sort traffic based on the destination or the content, and this technically can be achieved via deep packet inspection but would bring up questions about privacy and the cost of implementation.

The question of Internet of things and machine-to-machine connections is also present. The connected devices in India are in the millions, both smart meters and industrial sensors, which produce data traffic. Can we tax this non-human consumption of the internet just like human use of the internet is taxed. Differential rate would involve segregating machine types which will bring in another level of complexity.



**Fig -7:** Implementation Challenges of Data Taxation in India

### 8.3 International Roaming

The Indian travellers abroad using international roaming use data which passes through the networks of Indian operators. Foreigners accessing India take up information on Indian networks. What are the ways these cases must be handled. Taxation of all data used on Indian networks despite the nationality and origin of the user is one of the solutions as it would be like taxing a sales tax on the services rendered in the country. The other option is to tax the consumption of only the Indian residents disregarding where they are physically located when taking it. The former is easier to enforce, but it may attract concerns among the tourists and business travelers. The latter would need monitoring the residency status of the users, which is a huge administrative burden.

### 8.4 Privacy and Surveillance Concerns

The introduction of a deductible on a per-gigabyte basis casts doubts on privacy. Although operators do not need to understand the content of communications to quantify them, the availability of granular consumption data in the possession of the government may permit surveillance or profiling. The critics may believe that comprehensive data consumption information may be utilized to determine behavior, find out about the dissidents, or profile citizens in a manner that endangers civil liberties. To resolve these issues, the government would be required to come up with precise regulations regarding data retention, access, and usage. Privacy, surveillance and digital governance already have a complicated relationship in India. The data tax proposal can use clear privacy provisions in the law that is enacted.

### 8.5 Compliance and Enforcement

There are powerful incentives for telecom operators to collect and pay taxes correctly since their license can be significantly relied on the favor of regulations. Nevertheless, the government should have good auditing processes that would ensure that the operators measure, report and file data tax revenues accurately. This needs technical potential within the tax administration to examine the data systems and the billing records of the operators. This is not an overnight process, and it requires the use of time, training, and investment in both human resources and technology infrastructure to build this capacity.

### 9. ALTERNATIVE DESIGNS HOW ELSE COULD THIS WORK

One of the possible designs is the Rs 1 per gigabyte proposal. The consideration of alternatives will allow us to learn about trade-offs and possibly to discover better ways.

#### 9.1 Progressive Rates

The tax might be progressive, with bigger proportions levied on larger amounts of consumption. For example:

1. First 20 GB per month: exempt
2. Next 30 GB per month: Rs 0.50 per GB
3. Above 50 GB per month: Rs 1.50 per GB

This would render the tax not regressive and even the basic connectivity would be affordable with heavy users (who are usually rich) paying higher. Complicated billing and administration are among the trade-offs.

#### 9.2 Revenue-Based Tax Instead

Instead of taxing the consumption, the government might raise the taxes on the revenues or profits of the operators. This puts pressure on the businesses instead of individual consumers and prevents the regressivity issue. The disadvantage is that it does not produce what would have been the equivalent direct incentive to consume efficiently and that it may exacerbate the financial condition of operators in a period when they are already fighting to make thin margins and with heavy debt burdens.

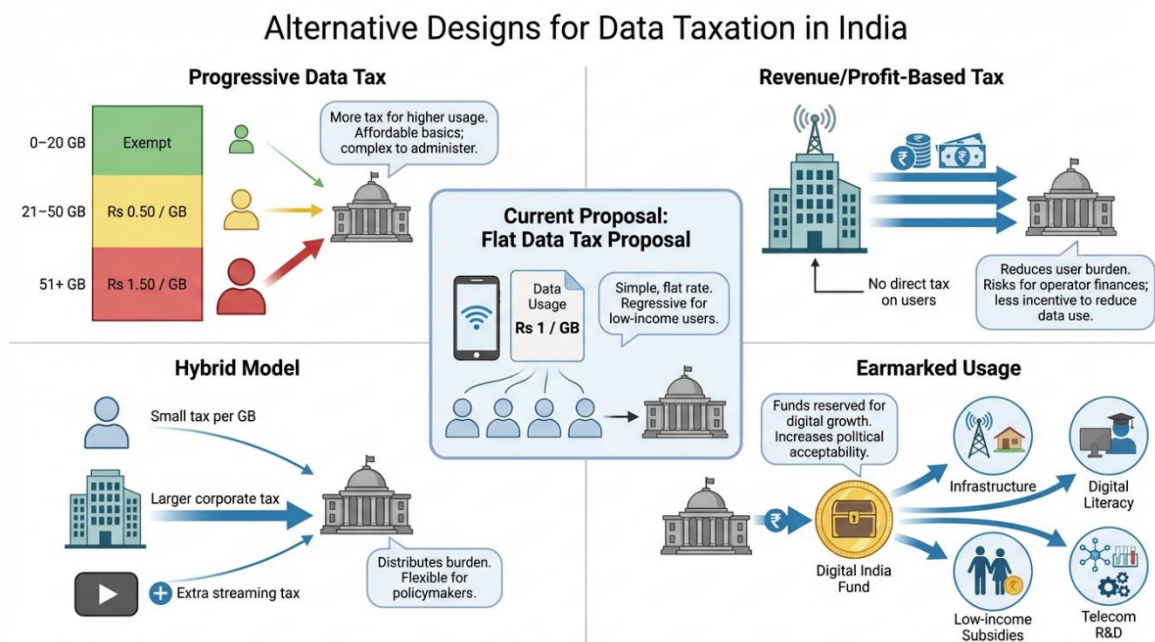


Fig -8: Alternative Designs for Data Taxation in India

#### 9.3 Hybrid Approach

The hybrid approach can consist of a small tax per gigabyte (e.g. Rs 0.25/GB) and higher revenue taxes on operators and more heavy-bandwidth services such as video streaming. This spreads the burden and gives the policymakers several levels to play with.



## 9.4 Earmarked Digital Fund

Rather than reporting data tax revenue as general government income, it may be deposited in a special Digital India Fund that may exclusively be used to:

- Broadband infrastructure in the rural areas.
- Digital literacy programs
- Low income user subsidies.
- Networking and telecommunications research and development.

Earmarking also renders the tax more politically acceptable since the taxpayers get the direct relation of their payment to the benefits they get. It also establishes a sustainable source of funds to fund the digital infrastructure which is not competing with other budgetary priorities.

## 10. TRANSFORMATIVE POTENTIAL BEYOND REVENUE COLLECTION

Before we concentrated on data taxation as a form of revenue mainly. But there is another question which is more interesting. Is this going to change the way we think about taxation and government in the digital era?

### 10.1 The Data Commons Concept

A thought provoking concept is to consider data infrastructure as a commons or a common good that would be managed to serve the common good. Similarly to how carbon taxes are trying to help polluters pay to use the atmospheric commons, a data tax might be viewed as a method to tax the use of digital infrastructure and spectrum which are eventually owned by the people.

In this perspective, the tax is not a tax but a user fee to get access to public resources. Philosophy transformation is important since it transforms the political economy. Taxation of personal activity is not always acceptable, especially when fees on the same public commodity fund the enhancement of activities.

### 10.2 Enabling Universal Basic Digital Access

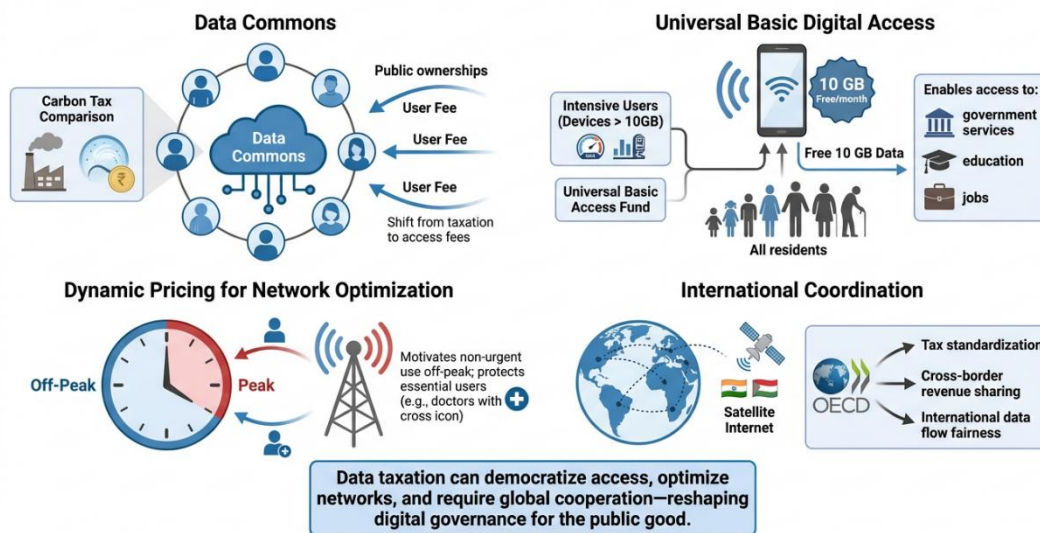
The following is a ground-breaking possibility. Tax the data revenue towards universal basic digital access which includes a commitment to free minimum connectivity to all Indian residents. What would happen if every Indian were provided with 10 GB of free mobile data per month, but it comes at a cost to the taxes imposed on data above it. This would mean that no person is left out of the basic digital inclusion because one cannot pay, whilst the intensive users who can afford to do so will keep the system afloat. This is conceptually equivalent to universal basic income, except that an actual service is delivered which is becoming a necessity in modern life. The system of administration is already present, in terms of mobile operator systems. The social effect may be huge in nature since it would ensure that even the poorest Indians can access government services, educational contents and employment opportunities online.

### 10.3 Dynamic Pricing for Network Optimization

A more advanced form of taxing data might charge more on a time-of-day basis or level of network congestion. The rates may be high at peak times when networks are overloaded. They might be off-peak during off-peak hours or even zero. This would provide motivation for users to move non-urgent consumption to off-peak periods, to even the load of the network and potentially enable operators to

provide more users with the same infrastructure. It is like time-of-use electricity pricing which has been effective in reducing peak demand in most markets. The difficulty lies in making this complexity accessible to users and making sure that necessary services are not underprivileged by the dynamic pricing. Doctors should not be priced higher on the basis of availability during the peak times.

**Data Taxation: Driving Digital Transformation Beyond Revenue Collection**



**Fig -9:** Data Taxation Driving Digital Transformation Beyond Revenue Collection

**10.4 International Coordination**

With several countries taxing data, there could be an international coordination of standards, measurement, and even sharing of revenues of cross-border traffic. This may be specifically relevant when the satellite internet service providers such as Starlink scale up and the pair consuming and the provider are in different countries. The Organisation for Economic Co-operation and Development has been involved in the coordination of taxes on digital services to prevent the occurrence of the tax of the same services and conflicts in trade. An analogous system of data taxation would ensure breaking the international data flows and fair treatment.

**11. THE SOCIAL EQUITY QUESTION WHO REALLY PAYS**

Equity has to be addressed when it comes to data taxation. The digital divide in India is broad based on the rapid development, and the tax policy can either reduce or increase the gap.

**11.1 Urban vs Rural Impact**

The rural places are in low data consumption per capita and incomes. A per-gigabyte charge would be a higher percentage on country household incomes than on urban. Meanwhile, the rural users may not be as interested in the data tax revenues being used in places that have already been covered. This must be dealt with by either exemptions from rural users (making this difficult to enforce) or by explicit promises to spend a high proportion of data tax revenue on rural infrastructure and services.

**11.2 Digital Literacy and Value Extraction**

The fact that they are less digitally literate than others implies that some populations might not be able to get the same value out of the data they consume as more advanced users. A user who is illiterate

enough to burn gigabytes of random video content generates economic value to the content platforms, but he might have less personal value than a user of the same data to learn or build a business. This brings up an ugly question. Is a quality or value of consumption as opposed to a quantity of consumption to be taken into consideration in tax policy? Most likely not, since any paternalist and subjective attempt to distinguish between valuable and frivolous consumption would be subjective. However, it also points out that the per-gigabyte measure is not enough to describe digital welfare.

### 11.3 Gender Dimensions

India has a huge gender disparity when it comes to internet penetration and application. Women have lower chances to possess a smartphone and lower consumption of as much data as men, especially in communities that are rural and conservative. A data tax would thus be a reduced burden on women as a population.

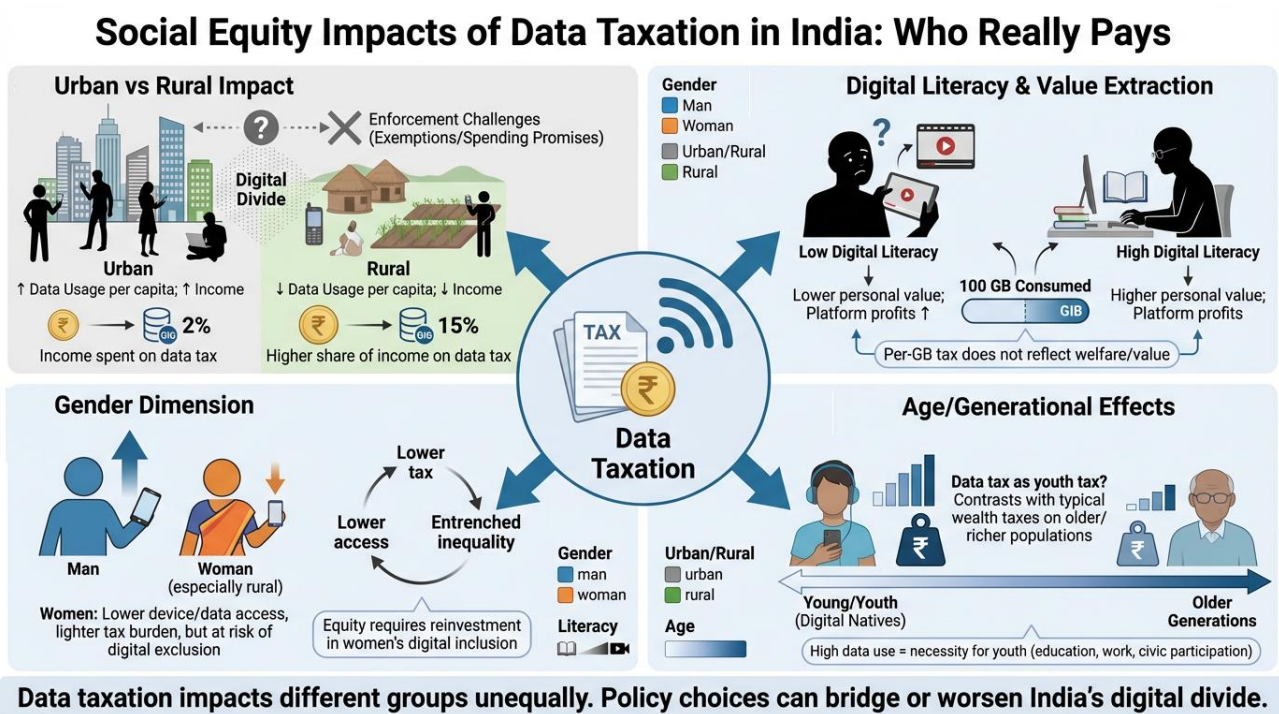


Fig -10: Social Equity Impacts of Data Taxation in India

This is a benefit of equity, but it is in actuality a vice versa. The latter has been caused by the lighter tax burden, which considers the lowered access and participation of women in the digital economy, which, in itself, has been an equity issue. The idea of taxing data without investing in women being digitally included at the same time is a possible danger of entrenching the current inequalities.

### 11.4 Age and Generational Effects

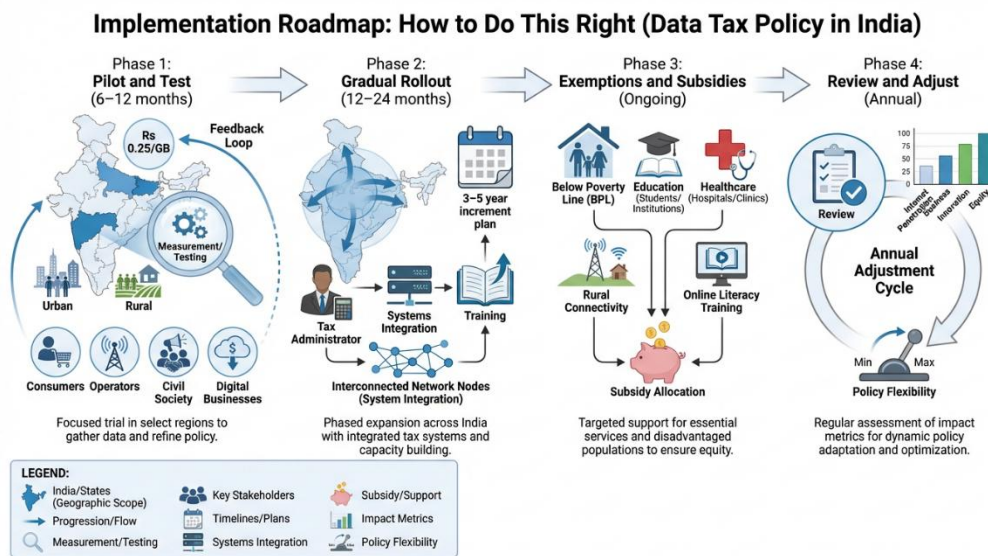
Digital natives such as younger Indians consume a lot more data as compared to older generations. One of the oddities of a data tax is that it is a tax on youth to some extent. The tax system of most countries is tilted towards taxing older and richer peoples who have a greater period to amass wealth. This can be problematic or not depending on the perception that we have of high data consumption being a luxury or a requirement of a contemporary life style. When it is becoming more necessary to educate, work, and even participate as a citizen, it may be illogical to impose high taxes on it, and this may work against the younger generation attempting to establish themselves and to deal with the world.

## 12. IMPLEMENTATION ROADMAP HOW TO DO THIS RIGHT

Should India choose to tax data, it will be strategically implemented, and this will make it or a warning example. The following is a realistic roadmap of what lessons have taught us on tax policy in other areas.

### 12.1 Phase 1: Pilot and Test (6 to 12 months)

Start with a small scale pilot in one or two states with a variety of urban and rural populations. Introduce a small fee, maybe Rs 0.25 per GB, and pay close attention to the impact on consumption, operator collections, consumer habits, and revenue collection. The pilot helps to detect technical issues, improve the measurement systems, and obtain information about elasticity, the ability to estimate changes in consumption in response to the changes in prices. This information will be critical in scale prediction. Request feedback on the part of all stakeholders, consumers, operators, civil society, and digital businesses. Make changes in the design according to what you get to know.



**Fig -11:** Implementation Roadmap

### 12.2 Phase 2: Gradual Rollout (12 to 24 months)

On the assumption that the pilot is a success, roll-out nationally but with a phase-in period. Begin at a low level and declare an increment plan within a period of three to five years. This will allow consumers and businesses time to adapt and lessen the sticker shock. Establish the administrative systems of collection, compliance and auditing. Educate train tax officials on technical issues of data measurement and billing systems. Take the initiative of investing in software systems to combine the data tax collection with the already existing tax infrastructure.

### 12.3 Phase 3: Exemptions and Subsidies (Ongoing)

At the same time as the revenue is being collected, special exemptions or subsidies on vulnerable populations. Options include:

1. Free basic data allowances on households at below-poverty-line.
2. Educational and healthcare exemptions.
3. Data tax revenue is used to provide rural connectivity subsidies.



4. Online literacy training to assist individuals in making better use of data.

Be open with such programs. The difficulty in filing exemptions or subsidies will make many who are eligible not to bother, which will undermine the point of equity.

### 12.3 Phase 4: Review and Adjust (Annual)

Pledge to review the effects of the policy on an annual basis. Indicate the effect on internet penetration, internet business growth, innovation, and equity. Change rates, exemptions or spending priorities based on evidence. Digital consumption should never have its tax policy fixed, and it is dynamic. Embark on the creation of flexibility and responsiveness to the governance structure.

## 13. THE ENVIRONMENTAL DIMENSION DATA TAXATION AS CLIMATE POLICY

The data explosion in India has an environmental cost, which is not well known to consumers and policymakers. With the country discussing data taxation mostly in the focal point of fiscalism and equity, the climate and sustainability consequences should be taken into serious consideration.

### 13.1 The Hidden Energy Footprint

Each gigabyte that is used consumes energy. Both the data centers that process and route the traffic, cell towers that send and receive signals, and devices that receive information require the use of power. This is because India consumes 300 exabytes of mobile data in a year, which is estimated to be about 15-20 billion kilowatt-hours of electricity per year, the power output of a few large coal-fired power plants. With the growing 5G network and doubling data usage by 2030, the energy demands will skyrocket accordingly. Manufacturers of network devices approximate that the energy needs of 5G infrastructure per cell site is about 3-4 times higher than that of 4G, although it is more power-efficient per bit transferred. The multiplication effect is a result of thicker networks with increased base stations needed to achieve 5G coverage. The electricity grid in India is still heavily reliant on coal, and it serves about half of the entire generation. This implies that carbon emission is indirectly caused by data consumption. Although the renewable energy potential grows fast, the marginal need by the increased data consumption is usually addressed by fossil fuel production, especially at the peak of the evening hours when electricity demand and data consumption peak concurrently.

### 13.2 E-Waste and Device Lifecycle

Promotions to upgrade the devices are led by the demand to consume more data. Users that use 60 GB of data per month on 5G require more powerful smartphones compared to those who use 15 GB of data per month on 4G. This increases the speed of replacement of devices, which is adding to the increasing electronic waste problem in India. There was a production of 3.2 million metric tons of e-waste in India in 2024, and it ranks 3rd in the world after China and the United States. This waste only goes into formal recycling at 10-12%. The rest usually get into informal sector processing with poor environmental and health standards, or landfills where toxic wastes seep into earth and ground water. This is worsened by a tax policy that unintentionally stimulates even more data usage and upgrades of devices. On the other hand, moderate consumption increase data taxation may deliver environmental co-benefits in addition to its fiscal intention.

### 13.3 The Carbon Tax Parallel

Data taxation is conceptually related to carbon taxation although not many policymakers have endeavored to draw this analogy. The two are tax consumption that creates negative externalities on the environment. The two are both politically resisted by the fact that costs are obvious and benefits (climate

stability, reduced pollution) are diffuse and long-term. Should it be described as partially an environmental action, data taxation has even more policy justification. A section of the revenue may be allocated towards:

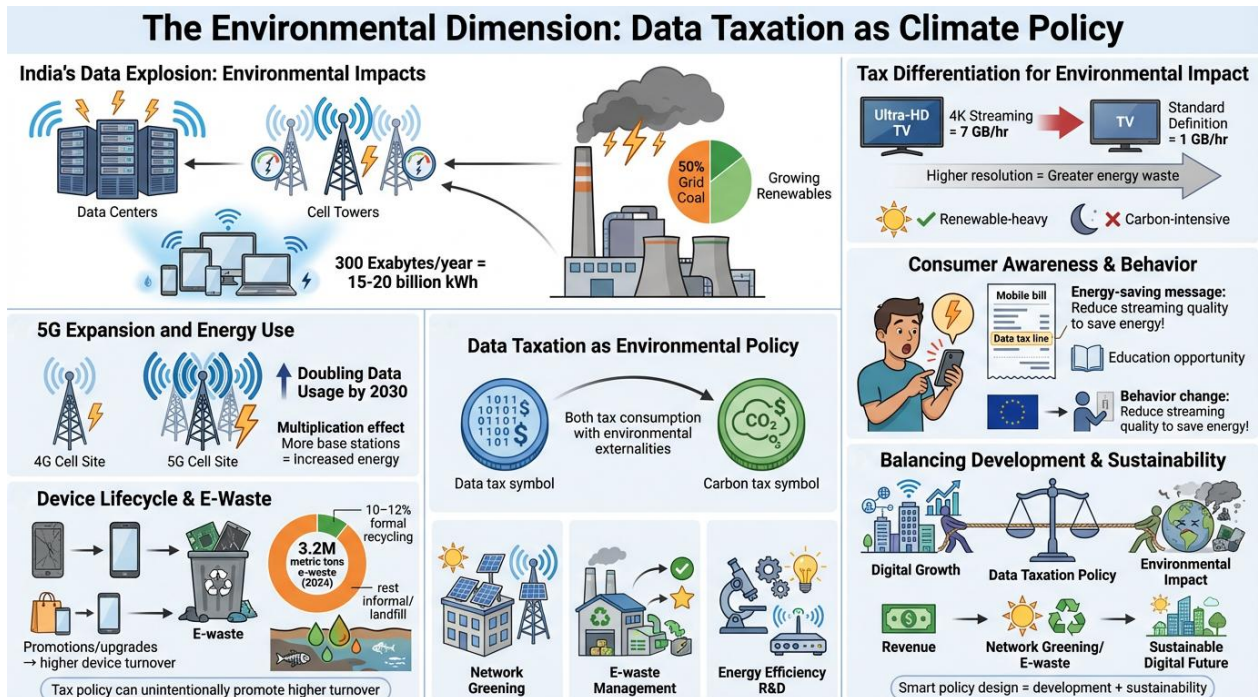


Fig -12: Environmental Dimension Data Taxation as Climate Policy

- Network greening Subsidizing:** the use of renewable energy by telecommunications companies, such as rooftop solar on cell towers and power purchase agreements with clean energy.
- E-Waste Management:** Investing in official recycles and bonus schemes on responsible disposal and reuse of devices.
- Energy Efficiency R&D:** Funding research on more energy efficient networking equipment, data compression technology, and edge computing technology that consumes less energy per gigabyte transmitted.

### 13.4 Differential Rates for Environmental Impact

An advanced tax on data may also be based on environmental concerns with differentiated rates. In 4K resolution, video streaming requires about 7 GB/hour as opposed to 1 GB of standard definition. In the environmental perspective, the unneeded high-resolution streaming wastes energy despite its disproportional benefit to users. Time-of-day pricing, which was briefly mentioned in the article, has some environmental advantages other than network optimization. Promoting the data use during times of low demand when renewable energy production is usually high (midday sun) instead of high demand evening (fossil fuel heavy) makes the data usage carbon intensive. This nuance brings on complexities, but it is more appropriate in taxation as it matches the overall sustainability objectives. With India determined to become net-zero by 2070, all policy areas such as digital taxation should consider climatic ramifications.

### 13.5 Consumer Awareness and Behavior

Majority of Indians are not aware of the environmental footprint of data consumption. Education is an



opportunity that is created through taxation. Bills with data tax on mobile phones might contain short messages on energy saving as electricity bills might tend to contain efficiency tips. Evidence of European markets has shown that exposure of environmental costs has an impact on behavior. Individuals who can recognize the fact that they are affecting the environment by constantly streaming videos can choose otherwise, especially when there are other less expensive options. It is not about denying people access but informed consumption.

### **13.6 Balancing Development and Sustainability**

The tension is obvious. Digital growth is required by India to enhance economic growth and social inclusion. However, the idea of unlimited data consumption cannot be considered environmentally friendly due to the existing energy sources and device lifecycle behaviors. A means of controlling this tension is provided by data taxation. It can achieve this by slightly increasing the cost of consumption so that it could restrict growth to more sustainable levels without impeding access. The policy in conjunction with the network greening and e-waste management funded by tax money will enable India to pursue its digital future and prevent as much environmental harm as possible. It is important not to make a fake decision between environmental sustainability and digital development. The best way to achieve both would be through a smart design of the policy, as fiscal instruments will be used to influence consumption patterns that are development-needs-oriented and do not cost the environment too much.

## **14. GLOBAL IMPLICATIONS INDIA AS PIONEER OR WARNING**

Wise or otherwise, the decisions taken by India regarding data taxation will spread across the entire world. India has one of the most vibrant digital economies, and, with the second-largest population in the world, it is an experimentation ground where other countries pay close attention to the policies it implements.

### **14.1 The Developing World Watching**

The developing countries have got lots of similar fiscal challenges and opportunities. They are experiencing increasing mobile-internet-first populations, constrained government budgets, and low success in broadening traditional tax bases. When India successfully applies the taxes to data and gains a lot of revenue without squashing the digital inclusion, many other countries will follow suit. On the contrary, in the case of India in which the experience indicates that taxation of data greatly lowers the usage of internet and increases inequality or it kills digital innovation, it will be used as a caution, which will discourage others. Digital taxation experiments attract the specific attention of international development organizations, especially the World Bank, the International Monetary Fund, and other agencies of the UN. Their advice and technical support influence the policy in dozens of nations. The experience of India will guide such guidance.

### **14.2 Precedent for Developed Economies**

Even rich nations cannot tax the digital economy. Major technology companies are moving profits worldwide to avoid paying high taxes. The emergence of virtual work and virtual services makes it more difficult to consider the locality of economic activity and hence its taxation. Should India show that direct taxing data consumption can be a large scale work, it may encourage developed nations to think of following suit, especially to finance rural broadband access or other investments in digital infrastructure that cannot pass the political muster in many countries. Naturally, politics would be different. The developed nations possess better developed internet penetration and consumer protection systems. However, in every place the logic of taxing what is easy to quantify and difficult to avoid prevails.

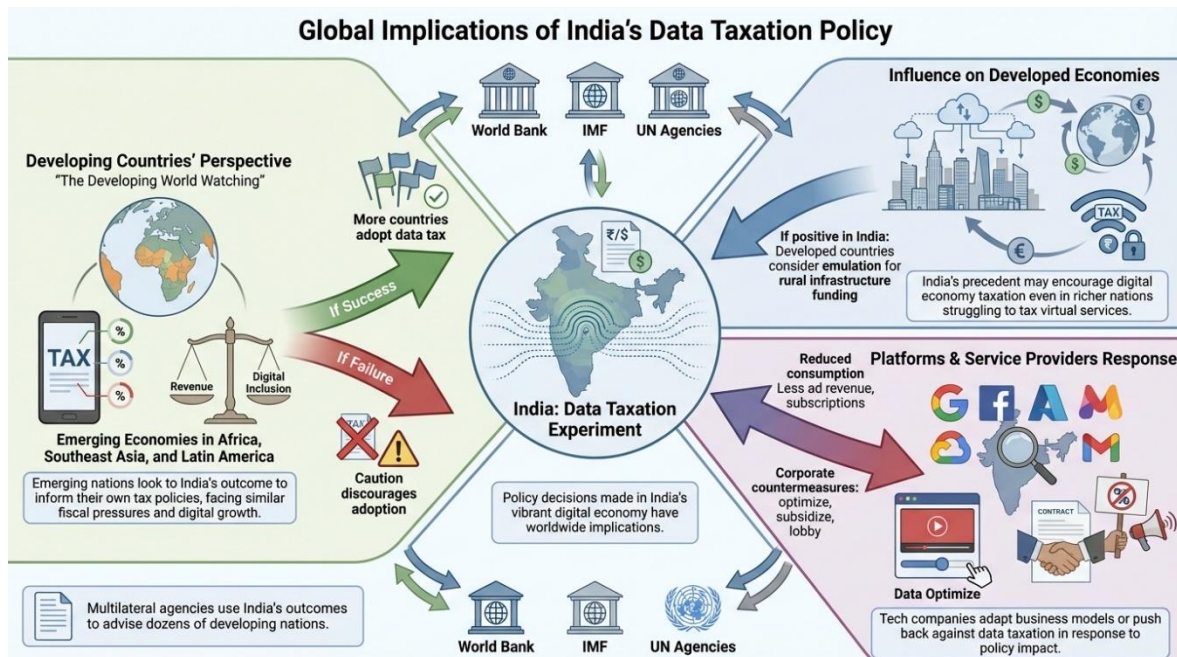


Fig -13: Global Implications of India's Data Taxation Policy

### 14.3 Platform and Service Provider Responses

Large technology firms will monitor Indian data taxation keenly since it has an impact on their business models. When data charges have a drastic effect of reducing consumption, it trims the user participation, advertisement earnings, and growth in subscription. Responses may include platforms having to optimize their content usage to be less bandwidth-intensive, creating free or subsidized access to data schemes with operators or government, or even lobbying the tax in their industry associations. This is not the first time we have witnessed this dynamic. At the time, when the European countries offered to introduce digital services taxes, American tech giants threatened their retaliation and addressed the US government requesting its assistance. Corporate pushback to Indian data taxation may lead to similar outcomes, but this may occur in case the rates become high enough to influence the usage significantly.

### 15. CONCLUSION

India is taxing data not just to fill holes in the budget. It is about setting the conditions of the social contract in a time when a person needs to be connected more in economic, social and civic life. The raw numbers are striking. India has 1.26 billion mobile users with 30–36 GB per month of consumption which presents a huge prospective tax base. An annual tax of a RS 1 per gigabyte would rise nearly 22,900 crore in the short run (which would rise beyond 50,000 crore after a few years and possibly even beyond 1 lakh crore in 2030). It is actual money that can be used to support rural broadband, digital literacy, education, healthcare, or any other public agenda.

The argument of the taxation of data is not limited to the revenue potential. The more convincing one is that it makes the taxation consistent with the economic reality of the 21st century. The consumption of data is quantifiable, expanding, and more central to the creation of value in the economy. The conventional sources of tax such as manufacturing and formal jobs are not increasing at the rate to support the developmental requirements in India. Digital consumption is. Meanwhile, there is reality about the risks. Most regressive taxation is heaviest on the least paying people. Less so use and use of internet,



especially among the vulnerable groups. Stifled invention and entrepreneurial action in the digital sphere. The issue of international competitiveness. It is not some hypothetical concerns. This has been experienced with other tax policies.

The way ahead will involve a tradeoff between the requirements in revenue and equity and growth issues. An effective taxation of data would either be progressive or at least complemented with provisions to counter regressivity. It would begin small and increase. The revenue would be partially allocated to the digital infrastructure and inclusion programs. Regular review would provide the opportunity to make changes as we get to know what works and what does not. Above all, it must be seen that data taxation should be not about punishing people who use digital data but about making a contribution to the process of sustaining and enhancing the digital commons that everyone relies on. Just as road taxes are used to maintain the highways, data taxes would be used to support the infrastructure, literacy and innovation that continues to drive the digital revolution in India.

The experiment of India will be followed by other nations. When India does it properly and can show that you can tax without destroying digital inclusion and innovation, it can become a new model in fiscal policy of the 21st century. When India makes one misstep, the repercussions will act as a reminder that will define the digital policy in the world over the coming few years. The stakes couldn't be higher. India has gone too far and too fast in the democratization of the internet access to revert. However, the nation is equally unable to finance its huge infrastructure and social requirements using a 20th century tax pool. This needle is going to take policy formulation, consultation with stakeholders, technical prowess, and political boldness. The final question is not whether to tax data. It is the way of coming up with taxation, spending, and regulation that India can keep on increasing the opportunity and prosperity through digital revolution and not confining it to those already blessed. Balance that and data taxation is no longer a revenue collection method but a means of creating a digital society that is more inclusive.

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