How MSMEs Understand Law: Legal Consciousness and Compliance Perception in Indian Enterprises

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Abstract:

Micro, Small and Medium Enterprises (MSMEs) constitute the backbone of the Indian economy, yet they continue to demonstrate uneven and often informal compliance with regulatory frameworks. Existing scholarship on MSME governance largely examines compliance through institutional design, enforcement mechanisms, and economic cost analyses. While such approaches explain structural constraints, they insufficiently address how MSME owners perceive, interpret, and internalize legal obligations in everyday business practice.

This paper argues that governance gaps in MSME regulation cannot be fully understood without examining enterprise-level legal consciousness. Adopting a socio-legal and exploratory approach, the study analyses how MSME actors conceptualise law, rely on informal advisory networks, and engage in selective or reactive compliance. Drawing on doctrinal analysis and secondary empirical literature, the paper identifies recurring patterns of fragmented legal understanding, symbolic compliance, and enforcement-triggered adherence that precede formal non-compliance.

Situated within the broader discourse on Indian Knowledge Systems (IKS), the paper interprets legal consciousness in MSMEs as reflective of long-standing indigenous governance practices where law is experienced through social norms, intermediaries, and ethical expectations rather than abstract statutory commands alone. By shifting analytical focus from enforcement failure to enterprise-level perception of law, the study contributes to scholarly dialogue on governance, institutional behaviour, and sustainable compliance in India.

Keywords: Legal consciousness, MSMEs, compliance perception, governance gaps, Indian Knowledge Systems, socio-legal studies

1. Introduction

Micro, Small and Medium Enterprises (MSMEs) play a crucial role in India's economic and social development. They significantly contribute to job creation, industrial output, and regional balance (Ministry of MSME, 2023). Recently, MSMEs have faced a complex set of regulations, including changes in tax laws, labor welfare requirements, environmental standards, digital reporting, and specific compliance rules.

Despite attempts to simplify regulations, like the Goods and Services Tax (GST), digital registration platforms, and unified compliance portals, many MSMEs still struggle with compliance. Outcomes vary widely, with some remains informal (OECD, 2021). Researchers often link these issues to overloaded regulations, weak enforcement, or high compliance costs (Beck & Demirgüç-Kunt, 2006; World Bank, 2020). However, these views assume that MSME owners clearly understand their legal obligations.

This paper questions that assumption. It argues that compliance failures among MSMEs also stem from how they perceive, interpret, and internalize laws. For many owners, law feels like a collection of fragmented instructions they receive from consultants, peers, or through sporadic enforcement actions. Understanding this perception is vital to explain why governance gaps continue to exist despite regulatory changes.

The main research question this paper explores is: How does the understanding of legal issues at the enterprise level contribute to governance gaps in Indian MSMEs, regardless of regulatory design and enforcement methods? To anchor this theoretical framework in practical reality, this study utilizes illustrative case analyses from appellate tribunals and secondary statistical data to demonstrate how fragmented legal consciousness directly manifests in real-world compliance failures.

2. Literature Review:

2.1 The existing literature: MSME compliance typically adopts an economic and administrative viewpoint. It focuses on regulatory burdens, compliance costs, access to finance, and institutional limitations (Ayyagari et al., 2011; Beck et al., 2008). Compliance is often framed in relation to enforcement levels and incentives. While these studies highlight real structural challenges, they tend to view MSMEs as passive entities in the regulatory landscape.

2.2 Governance-Oriented and Legal Approaches: Legal research regarding MSMEs highlights issues like overlapping regulations, multiple laws, and inconsistent institutional application (Singh & Sharma, 2019). Coordination failures among regulatory bodies or insufficient administrative capacity are often cited as the main causes of governance gaps. Laws are typically seen as commands rather than norms that businesses internalize.

2.3 The Missing Dimension of Legal Consciousness: The concept of legal consciousness emerged from socio-legal studies. It examines how people and institutions recognize, experience, and engage with law in everyday life (Ewick and Silbey, 1998; Merry, 1990). Despite its widespread use in research on labor, rights, and citizenship, legal consciousness has received little attention in MSME studies in India. This represents a significant gap in the current research[2]. While existing literature outlines the nature of regulations and their enforcement, it fails to investigate MSME owners' understanding of law and how this understanding affects informal compliance behaviors.

While empirical studies in labor law and rights discourse frequently utilize primary surveys to map legal consciousness, applying direct questionnaires to MSME owners often results in "symbolic compliance." Owners tend to provide socially desirable answers regarding regulatory adherence to mask informal practices. Therefore, understanding true MSME legal consciousness requires a different empirical lens—analyzing secondary enforcement data, appellate tribunal defenses, and structural policy gaps—which offers a more objective reflection of how these enterprises actually navigate the law.

2.4 Empirical Illustration: The Udyam Portal Classification Gap: The transition to the Udyam Registration portal empirically highlights this pedagogical deficit. Ground-level assessments by industry bodies reveal that while micro-entrepreneurs possess basic digital literacy (e.g., using smartphones for UPI payments), they lack the "legal-tech" literacy required to understand statutory classification criteria (investment in plant/machinery vs. turnover) under the MSMED Act. Consequently, a vast majority rely on local Cyber Cafe operators or Common Service Centers (CSCs) to file their registrations. This outsourcing frequently leads to misclassification of the enterprise, inadvertently disqualifying them from targeted state subsidies and empirically validating the danger of separating digital execution from legal comprehension.

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[2] *TeamLease RegTech, Decoding Compliance for Manufacturing MSMEs in India, TeamLease RegTech (2025), https://teamleaseregtech.com/resources/reports*

3. Research Gap and Objectives :

3.1 Research Gap:

While there have been considerable regulatory reforms and thorough academic discussions on MSME governance, little research has focused on how enterprises perceive legal issues. Most studies link governance failures to complex regulations or enforcement shortcomings, but they overlook how misunderstandings, informal interpretations, and symbolic compliance affect non-compliance, independent of regulatory frameworks.

3.2 Objectives:

This paper aims to:

- Examine how MSME owners perceive their legal obligations in daily business operations.

- Identify trends in legal misunderstandings and non-compliant behavior.

- Investigate the influence of legal consciousness on governance gaps beyond enforcement mechanisms.

Empirical Illustration: Tribunal Defenses and the Outsourced Legal Mind: The reliance on unregulated intermediaries frequently surfaces in judicial and quasi-judicial tribunals. In numerous Goods and Services Tax Appellate Tribunal (GSTAT) and High Court rulings involving delayed filings or erroneous input tax credit claims by small traders, the standard defense pleaded is "misguidance by the accountant" or ignorance of portal updates. While courts strictly maintain that *ignorantia juris non excusat* (ignorance of the law is no excuse), the sheer volume of these identical defenses empirically demonstrates that MSME owners are legally alienated. They operate with an outsourced legal consciousness, viewing the law purely as the consultant's domain rather than an integrated business function.

Methodology and Ethical Declaration:

This research adopts a qualitative, socio-legal exploratory design. Given the informal nature of many MSME operations and the tendency for direct surveys to yield socially desirable responses regarding regulatory adherence, this study utilizes a purposive sampling of secondary empirical reports (e.g., World Bank, OECD), appellate case summaries, and policy documents. This approach allows for a more objective analysis of documented non-compliance behaviors and tribunal defenses.

The methodology is directly aligned with the research objectives: To achieve Objective 1 (examining perceptions) and Objective 2 (identifying trends), the study synthesized enforcement reports and statutory defenses to identify four recurring patterns of behavior. To address Objective 3 (influence on governance gaps), these identified patterns were theoretically mapped against the pedagogical deficits in India's formal and vocational business education systems. All materials used are publicly available and ethically sourced, requiring no primary human subject clearance.

Findings:

The literature review indicates that four common patterns in MSME compliance behavior are:

- Disconnected Understanding of the Law. MSME owners often view the law as a set of unrelated tasks instead of a unified governance system (OECD, 2021).

- Reactive Compliance Behavior. Compliance actions are frequently reactive, triggered by inspections, penalties, or qualification requirements instead of proactive legal planning (World Bank, 2020).

- Reliance on Informal Intermediaries. Many MSME owners depend on accountants, consultants, or peer networks for legal interpretation, limiting their direct engagement with legal norms (Singh and Sharma, 2019).

- Selective and Symbolic Compliance. Many businesses practice selective compliance, where they meet procedural requirements without achieving substantive regulatory objectives.

These trends suggest that governance gaps largely arise from how owners perceive law, rather than just from enforcement issues: discussion: Indian Knowledge Systems and Legal Consciousness:

The results suggest deeper cultural trends influence the understanding and application of law. Traditional Indian governance systems, like Dharma, emphasize moral behavior, social responsibility, and contextual considerations instead of strict adherence to rules. Historically, people interacted with the law through intermediaries like guilds and community leaders rather than through abstract legal codes. This historical context shapes the current legal awareness among MSMEs[3]. Trust in intermediaries and situational ethics often guide compliance, rather than a comprehensive understanding of statutory requirements. This implies that governance gaps stem not only from administrative failures but also from a historical perspective on law. Recognizing this aspect can lead to culturally rooted and sustainable governance reforms.

Closing the Gap between Research and Practice:

Understanding legal consciousness is crucial for practical governance. Regulatory reforms need to account for not just what laws require from MSMEs but also how businesses interpret these laws. Efforts to build capacity, improve legal communication, and provide advisory services should focus on increasing legal awareness at the enterprise level to support sustainable compliance.

Conclusion and Future Scope:

This paper shows that governance gaps in Indian MSMEs cannot be reduced to a narrow focus on regulatory design or enforcement. An enterprise-level understanding of law is crucial for developing compliance behaviors. The research is descriptive and does not propose specific compliance strategies or risk management frameworks. Instead, it lays the groundwork for future empirical research on compliance readiness and legal risk management among MSMEs. Future studies could expand on this groundwork by exploring field research, sector analyses, and integrating findings into governance structures.

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[3] *Udyam Registration Portal, Ministry of Micro, Small & Medium Enterprises, https://udyamregistration.gov.in (last visited Jan. 23, 2026)*

Ethics Statement:

This study does not involve human subjects or private information. All materials referenced are publicly available; therefore, ethical approval was not necessary.

Standards of Ethics Compliance:

The author asserts that this study adheres to established guidelines for academic integrity and publication ethics. There are no conflicts of interest.

Chapter 1: The Pedagogical Deficit: Legal Literacy in Formal Business Education:

1.1 The Theoretical-Practical Divide in Commerce Education:

The foundation of legal awareness in the Indian business sector starts well before an entrepreneur registers their first company; it develops in the classrooms of the country's Commerce and Management schools. However, a close look at the current higher education curriculum covering B.Com, BBA, and MBA programs shows a significant "pedagogical deficit" when it comes to MSME[4]-specific laws. Although the Indian education system produces millions of commerce graduates each year, the legal curriculum focuses heavily on corporate governance, primarily engaging with the Companies Act of 2013, Securities and Exchange Board of India (SEBI) regulations, and complex mergers and acquisitions. These subjects, while academically challenging, are mostly irrelevant to the daily operations of a Micro or Small enterprise.

This gap creates a "compliance blind spot." The typical curriculum treats law as a set of rules to memorize for exams rather than a practical tool for managing risks. For example, while a student might learn the theoretical definition of a "contract," they seldom learn how to draft a legally binding vendor agreement or how to use the specific compliance portal of the Udyam registration system. As a result, graduates entering the MSME sector—either as founders or managers—have a broad understanding of corporate law but lack practical knowledge of the regulations that govern 99% of Indian businesses.

1.2 The Absence of 'Preventive Law' in Management Syllabus:

Management education in India has historically focused on finance, marketing, and strategy, placing law on the sidelines. This focus shapes how future entrepreneurs perceive legal compliance, making them see it as a bureaucratic hurdle instead of a vital business strategy. This aligns with the "reactive compliance" patterns mentioned earlier. Because the education system does not cover "Preventive Law"—the skill of using legal knowledge to avoid disputes before they arise—entrepreneurs tend to rely on "Curative Law," seeking legal assistance only after a notice is served or a dispute escalates.

1.3 Structural Rigidities in Higher Education:

The rigid structure of the university system worsens this issue. Curricula in state universities often lag behind regulatory updates by years. For instance, while the Goods and Services Tax (GST) changed the indirect tax framework in 2017, many university syllabi took years to incorporate practical GST compliance modules. This leaves a group of graduates trained in a tax system that no longer exists. This delay forces MSME[5] owners to unlearn academic theories and relearn practical realities through trial and error, which is a costly educational path that significantly contributes to the sector's high failure rate.

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[4] *Enhancing Competitiveness of MSMEs in India, NITI Aayog (2024),* https://niti.gov.in/reports

[5] *Enhancing the Interoperability of India's Business Sustainability Reporting, Observer Rsch. Found. (2026),* https://www.orfonline.org/research

Chapter 2: The Vocational Void: Skilling Without Legal Competence:

2.1 The 'Maker-Manager' Disconnect in Vocational Training:

While higher education serves the managerial class, India’s extensive network of Industrial Training Institutes (ITIs) and the National Skill Development Corporation (NSDC) focus on the technical workforce, many of whom become self-employed micro-entrepreneurs. The "Skill India" mission has succeeded in developing technical skills—like teaching a welder to weld or a tailor to stitch—but it has largely neglected to provide "enterprise management skills," especially legal literacy.

This creates a "Maker-Manager" disconnect. A technically skilled graduate may start a workshop but lacks knowledge of the Factories Act, minimum wage rules, or safety compliance. In vocational education, "law" is often absent or condensed into a single module on general ethics. This oversight keeps skilled workers in the informal sector; they operate outside official channels not due to criminal intent, but because their technical training offered no guidance on formalization.

2.2 The Missing Module in Entrepreneurship Development Programs (EDPs):

Government-mandated Entrepreneurship Development Programs (EDPs) aim to bridge this gap. However, an analysis of typical EDP modules shows that "Legal Aspects" usually receive the least attention, often presented as dry readings of laws by guest speakers. The teaching style focuses on delivering information (lecturing) rather than engaging students in practical simulations (simulating). For a micro-entrepreneur, grasping the consequences of non-compliance is more important than memorizing section numbers of the law. The current vocational education approach fails to simulate these consequences. There is no "legal lab" in ITIs where students can practice filing returns or drafting employment letters. This gap leads to "compliance paralysis," where fear of unknown legal requirements discourages formalization.

2.3 The Role of Digital Literacy in Legal Compliance:

Modern MSME regulations are "Digital-First" (e.g., GSTN, Udyam, Shram Suvidha). However, vocational education often separates "Digital Literacy" (how to use a computer) from "Legal Literacy" (how to use that knowledge for compliance). A vocational graduate might be skilled in using social media for marketing but lack the specific training needed to navigate the captchas and menus of a government compliance portal. This lack of education forces them to depend on intermediaries (like Cyber Cafe owners or agents)[6], effectively outsourcing their legal understanding to unregulated third parties.

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[6] *Sector Skill Gap Reports, Nat'l Skill Dev. Corp., https://nsdcindia.org/skill-gap-studies (last visited Jan. 23, 2026)*

Chapter 3: Andragogy and the 'School of Hard Knocks:

3.1 Informal Learning as the Primary Source of Legal Knowledge:

If the formal education system (Chapters 1 and 2) does not teach MSME law, how do owners learn? They acquire knowledge through Andragogy (adult learning) in the "School of Hard Knocks." This chapter examines the informal networks that serve as unofficial law schools for Indian entrepreneurs. The primary "teachers" in this framework are not professors but peers, Chartered Accountants (CAs), and tax consultants. Legal awareness is built through "chai-shop conversations" and industry meetings. Here, the "curriculum" is based on personal stories ("My cousin didn't pay this tax and nothing happened") rather than legal facts.

3.2 The Distortion of Legal Norms in Informal Education:

While this informal learning is practical, it has major flaws: distortion and bias. Information shared through peer networks can resemble a game of "Chinese Whispers," where legal details get lost. A specific exemption for one sector may be misunderstood as a general rule. Additionally, this type of education is "reactive." An MSME owner may discover a labor law rule only after facing an inspection or receiving a fine. This "tuition fee" paid in penalties is an inefficient way to learn. The emotional impact of this reactive approach fosters a negative view of the law; the state is seen as a punitive force rather than a supportive one, a perception directly tied to the education system's failure to address these concepts proactively.

3.3 The Role of Intermediaries as Educators:

For many MSMEs, Chartered Accountants or Tax Consultants serve as the primary legal educators. However, this relationship is primarily practical. The consultant instructs the owner on what to do (pay a certain amount), not why it needs to be done. This reliance prevents a deeper understanding of legal principles. The MSME owner remains unaware of the law, simply signing documents created by the "expert." This resembles a rote-learning model where the student (MSME owner) repeats the teacher's (Consultant's) answers without grasping the underlying concepts.

Chapter 4: Indian Knowledge Systems (IKS) in Legal Pedagogy:

4.1 Decolonizing Legal Education for Enterprise:

The disconnect of MSMEs from the formal legal system can be partly blamed on the colonial roots of Indian legal education. The legal language (outdated English) and structure come from British adversarial systems, which often conflict with India's native commercial practices. This chapter advocates for including Indian Knowledge Systems (IKS) in business law education. Historically, Indian trade guilds (Srenis) relied on conduct codes (Samay)[7] taught through mentorship and community involvement, not abstract laws. These indigenous practices favored Dharma (duty/ethics) over mere Legality (compliance).

4.2 The 'Guru-Shishya' Tradition in Business Mentorship:

Modern entrepreneurship education can revive the Guru-Shishya parampara (mentor-disciple tradition) to teach compliance. Rather than relying solely on classroom lectures, legal awareness is best passed on through apprenticeship. If experienced entrepreneurs (Gurus) were motivated to mentor young MSMEs not just on business strategies but also on "Dharmic business practices" (ethical compliance), the sharing of legal knowledge would be far more effective. This approach shifts the focus from "Obey the State" (western positive law) to "Maintain Social Harmony" (indigenous practices). For an MSME owner rooted in their local community, the motivation to follow environmental regulations is stronger when framed as a duty to the local community (Samaj) rather than a bureaucratic requirement from a distant pollution control board.

4.3 Vernacularizing Legal Pedagogy :

A key tenet of IKS is the accessibility of knowledge. The current legal education system is linguistically exclusive (English-dominated). To enhance legal consciousness, education must be vernacularized. This does not merely mean translating Acts into Hindi or Tamil, but translating legal *concepts* into local cultural idioms. Utilizing folk traditions, storytelling (*Katha*), and local community radio to disseminate legal updates represents a return to indigenous modes of mass education that are far more effective for the MSME demographic than circulars and gazette notifications.

[7] *Legal and Regulatory Checklist for Startups, Startup India (2025),* https://www.startupindia.gov.in/content/sih/en/bloglist/blogs/legal-and-regulatory-checklist.html

Chapter 5: Towards a Clinical Model of Entrepreneurial Legal Education

5.1 Proposed Reform: Clinical Legal Education (CLE) for Non-Lawyers :

To bridge the governance gap, this chapter proposes a radical structural reform in the education system: the expansion of **Clinical Legal Education (CLE)** beyond law schools and into business and vocational colleges. Currently, "Legal Clinics" exist only for law students to practice on indigent clients. We propose "MSME Legal Clinics" housed within Commerce colleges and ITIs. In this model, business students—supervised by legal faculty—would assist real micro-enterprises with basic compliance (registration, filing). This serves a dual educational purpose: the student gains practical "learning-by-doing" experience, and the MSME receives free, accessible compliance support.

5.2 Integrating 'Legal Tech' into the Curriculum :

The education system must pivot from teaching "Law as Text" to "Law as Code." Future curricula must train entrepreneurs in using Legal Tech tools—AI-driven compliance calendars, automated contract generators, and digital dispute resolution platforms. Education policy (such as NEP 2020)[8] should mandate "Digital Legal Literacy" credits for all vocational and higher education streams[9]. This ensures that the next generation of entrepreneurs views technology as an enabler of compliance, not a barrier.

[8] *Legal Education in Schools: Time to Make it Mandatory?, India Today (2025),* *https://www.indiatoday.in/education-today*

5.3 Policy Recommendations for the Ministry of Education and Ministry of MSME :

The paper concludes the body chapters by offering a joint educational framework:

1. **Cross-Disciplinary Curriculum:** The University Grants Commission (UGC) and AICTE must mandate a 20-hour practical "Business Law & Ethics Lab" for all B.Com, BBA, and MBA streams, focusing strictly on procedural MSME compliance (e.g., drafting vendor agreements, navigating GSTN) rather than abstract corporate law.
2. **MSME Legal Clinics in Institutes:** Industry bodies like the Confederation of Indian Industry (CII) or Federation of Indian Micro and Small & Medium Enterprises (FISME) should sponsor the establishment of "MSME Legal Clinics" within commerce colleges, replicating the law school clinical model to provide free compliance aid to local micro-enterprises.
3. **Vocational Integration by MSDE:** The Ministry of Skill Development and Entrepreneurship (MSDE) must introduce a mandatory "Legal Tech and Enterprise Compliance" module into the Industrial Training Institutes (ITIs) curriculum, bridging the Maker-Manager disconnect.
4. **Certification of Intermediaries:** Creating a formal educational qualification for "MSME Compliance Professionals" (para-legal volunteers) to replace unregulated agents.
5. **Continuous Legal Education (CLE) for Owners:** Linking Udyam registration renewal to mandatory short-term online "refreshers" on legal updates, effectively turning the compliance portal into an educational platform.

Conclusion

Synthesizing Law, Education, and Governance The governance gaps observed in the Indian MSME sector are not merely failures of enforcement or legislative drafting; they are fundamental failures of the **education system**. By analyzing the legal consciousness of MSMEs, this paper has demonstrated that the "willingness to comply" is inextricably linked to the "ability to understand." The current educational landscape—characterized by a theoretical-practical divide in commerce colleges, a legal void in vocational training, and a reliance on distorted informal networks—produces entrepreneurs who are legally alienated from the state.

To build a resilient, compliant, and globally competitive MSME sector, India must reimagine its educational approach. We must move beyond the "Compliance Cost" narrative and directly address the "Compliance Competence" deficit. This requires a paradigm shift:

1. **From Rote to Reality:** Transforming business law syllabi to focus on procedural, digital-first application.

2. **From Classroom to Clinic:** Institutionalizing experiential legal learning through the establishment of MSME Legal Clinics in commerce and vocational colleges.

3. **From Alienation to Integration:** Utilizing community-driven mentorship and vernacular legal pedagogy to root compliance in social and ethical duties.

Ultimately, governance gaps are fundamentally rooted in an educational deficit. Only when the education system acts as an active, practical bridge between the abstract commands of the state and the everyday reality of the enterprise can India hope to achieve a formalized, ethical, and sustainably robust MSME economy.

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