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A Review of the Economic Implications of Religious Tourism in Ayodhya: Government Revenue Generation

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Abstract: Religious tourism has emerged as a significant driver of economic activity, particularly in countries such as India, where pilgrimage is integral to socio-cultural life. This study presents a systematic review of national and international research papers to examine the economic implications of religious tourism, with a specific focus on government revenue generation. The review highlights that while existing literature extensively covers employment generation, infrastructure development, and regional growth, it pays limited attention to fiscal outcomes, such as tax revenue and public finance implications. The study identifies key channels through which religious tourism contributes to government revenue, including GST collections, service taxes, and expansion of the local tax base. Ayodhya, as an emerging religious tourism hub, presents a unique opportunity for focused study, given its large-scale infrastructure investment and growing tourist inflow, both of which are expected to significantly enhance state revenue. The paper concludes by identifying critical research gaps and emphasises the need for empirical, data-driven studies to assess the fiscal impact of religious tourism.

Keywords: tourism, Economic Activity, Regional growth, GST, tax

1. Introduction

Tourism is one of the most dynamic and rapidly expanding sectors of the global economy, contributing significantly to economic growth, employment, and cultural exchange. According to the World Tourism Organization (UNWTO), tourism is defined as the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business, or other purposes. In this context, a tourist refers to an individual who travels to a destination outside their usual place of residence and stays for at least 24 hours but less than one year, without engaging in remunerative activities in the visited location. Tourism is driven by a variety of motives, which include leisure and recreation, business and professional commitments, health and wellness, education, cultural exploration, and social interactions. Among these, religion has historically been one of the most significant and enduring motivations for travel. Religious motivation encompasses pilgrimage, participation in

religious festivals, spiritual fulfillment, and visits to sacred sites. Scholars such as Cohen (1992) and Smith (1992) have emphasised that religious travel predates modern tourism and represents one of the earliest forms of organised human mobility.

Religion and tourism have always been inextricably linked, with religious beliefs and practices shaping travel patterns across civilizations. Religiously motivated travel, one of the oldest forms of mobility, has in recent years emerged as a major segment of global tourism (Collins-Kreiner, 2010; UNWTO, 2018). The interconnection between religion and tourism is complex and multifaceted, involving not only spiritual experiences but also economic, cultural, and social dimensions. As noted by Timothy and Olsen (2006), religious tourism operates at the intersection of faith and commerce, where sacred spaces become sites of both devotion and economic activity.

The scope of religious tourism is broad, encompassing various forms of travel, including pilgrimages, missionary journeys, visits to religious monuments, and participation in faith-based events and gatherings (Tomljenovic & Dukic, 2017). It is estimated that nearly 900 million tourists visit major religious sites worldwide annually, highlighting the immense scale and significance of this sector (UNWTO, 2011). This rapid expansion has attracted increasing academic attention, resulting in a substantial body of literature across disciplines such as sociology, anthropology, theology, geography, and economics. However, despite the growing importance of religious tourism, the field remains conceptually fragmented. One of the major challenges identified in the literature is the absence of a universally accepted definition of “religious tourism.” Over the past two decades, scholars have argued that the boundaries between tourism, pilgrimage, and even secular pilgrimage are becoming increasingly blurred (Digance, 2003; Kong, 2010; Vukonic, 1996). The distinction between a “tourist” and a “pilgrim” has become particularly complex, as motivations often overlap and evolve during the course of travel (Turner & Turner, 1978; Timothy & Olsen, 2006). This ambiguity has led researchers to adopt more flexible and integrative approaches in studying the religion–tourism nexus. Instead of relying on rigid definitions, recent studies emphasise understanding the phenomenon through empirical observation and thematic analysis of existing literature. As highlighted by Collins-Kreiner (2010), the field of religious tourism research has become increasingly interdisciplinary and holistic, encompassing diverse cultural contexts and theoretical perspectives.

The interrelationship between religion and tourism also has significant implications for destinations, local communities, and governments. Religious tourism not only fosters cultural exchange and spiritual enrichment but also generates substantial economic activity, including employment, infrastructure development, and revenue generation. Scholars such as Butler and Suntikul (2017) argue that religious tourism can transform local economies by attracting large volumes of visitors and stimulating service-sector growth.

In recent years, there has been a growing recognition of the economic and fiscal dimensions of religious tourism. While much of the earlier literature focused on socio-cultural and developmental aspects, contemporary research increasingly highlights its potential to contribute to government revenue through taxation, user fees, and public-private partnerships. However, despite this recognition, systematic analysis of the fiscal implications of religious tourism remains limited, particularly in the context of emerging destinations.

Thus, the study of religious tourism has evolved from a purely descriptive and cultural perspective to a more comprehensive and multidisciplinary field, incorporating economic and policy dimensions. Nevertheless, the need for

more focused research—especially on government revenue generation and fiscal impacts—remains critical, particularly in rapidly developing religious destinations such as Ayodhya. The transformation of Ayodhya into a major hub of business activity and religious tourism represents a significant case of tourism-led regional development. Following the inauguration of the Ram Temple in 2024, the city has witnessed an unprecedented surge in tourist inflows, with approximately 16.45 crore visitors recorded within the year. This remarkable increase in footfall has been accompanied by substantial public and private investment, estimated at over ₹50,000 crore, aimed at enhancing urban infrastructure, including the development of modern transport facilities such as an airport, upgraded railway station, and expanded road networks. The rapid expansion of religious tourism has generated significant economic benefits, particularly in terms of business growth, real estate development, and employment generation. The hospitality sector, retail markets, and local enterprises have experienced considerable expansion, while land prices have risen sharply, reflecting increased demand for residential and commercial spaces. Moreover, large-scale cultural and tourism-oriented projects, such as the proposed Ramayana Museum, along with the promotion of festivals like Deepotsav, have contributed to positioning Ayodhya as a year-round spiritual and cultural destination rather than a seasonal pilgrimage centre. From an analytical perspective, the Ayodhya model strongly supports the Tourism-Led Economic Growth hypothesis, demonstrating a clear linkage between infrastructure development, increased tourist inflows, investment expansion, and employment creation. The city's evolution illustrates how faith-based tourism can act as a catalyst for sustained economic development and regional transformation, thereby offering a replicable framework for other destinations seeking to leverage religious tourism for economic growth.

2. Review Analysis

Initial research on tourism primarily focused on its impact on international trade rather than overall economic growth. For instance, Shan and Wilson (2001) conducted one of the earliest empirical studies examining the relationship between tourism and international trade in China using time-series data, and their findings revealed a bidirectional causality between the two variables. Similarly, Durbarry (2004) analyzed the case of Mauritius and found evidence of unidirectional Granger causality from tourism-based service exports to output growth. A significant shift in the literature occurred with the work of Balaguer and Cantavella-Jordá (2002), who were among the first to theoretically and empirically validate the Tourism-Led Economic Growth (TLEG) hypothesis, thereby moving beyond the traditional Export-Led Growth (ELG) framework. Subsequent studies have demonstrated that the relationship between tourism and economic growth is complex and varies across countries and time periods. The causal relationship may exist in the short run, long run, or both, and can be either unidirectional or bidirectional depending on the economic context (Khoshnevis and Khanalizadeh, 2016; Ohlan, 2017; Badulescu et al., 2020; Manzoor et al., 2019). Furthermore, Jiménez and Pulina (2009) conducted a time-series analysis for Italy and Spain over extended periods and found differing results: Spain exhibited a bidirectional relationship between tourism and economic growth, whereas Italy showed a long-run unidirectional causality running from international tourism to output growth. Building on this foundation, recent studies have extended the analysis to specific segments such as religious tourism, which has emerged as a significant contributor to economic activity, particularly in developing economies. Religious tourism not only stimulates income and employment but also serves as an important source of government revenue through taxes, user charges, entry fees, and indirect revenues generated from transport, accommodation, and allied services.

2.1 Religious Tourism, Economic Growth and Fiscal Linkages

Early foundational work by Rinschede (1992) examined pilgrimage tourism in Europe using a case study approach and secondary economic data, demonstrating that religious tourism contributes to regional income through multiplier effects. However, the study largely focused on local income generation rather than public revenue. Building upon this, Timothy and Olsen (2006) conceptualized religious tourism as a hybrid economic activity involving both sacred and commercial dimensions. Their theoretical framework emphasized that pilgrimage sites function as economic clusters where government gains indirectly through taxation and infrastructure-led growth. Extending this perspective, Sharpley (2009) analyzed tourism-led development using qualitative and policy-based analysis in the UK context and highlighted that tourism contributes to public finances through indirect taxes, business licensing, and employment-related tax contributions. However, similar to earlier studies, fiscal impacts were treated as secondary outcomes rather than primary variables.

In the Indian context, Singh (2004) used a survey-based methodology to study pilgrimage tourism and concluded that religious tourism significantly contributes to regional development. While the study acknowledged increased government receipts, it did not quantify fiscal contributions. Similarly, Shinde (2011) examined urban transformation in pilgrimage towns and argued that religious tourism reshapes urban economies through state-led investments, indirectly increasing fiscal capacity. Thus, while early literature establishes a clear link between religious tourism and economic growth, explicit analysis of government revenue remains limited and indirect.

2.2 Religious Tourism and Government Revenue: Emerging Fiscal Perspectives

The fiscal dimension of religious tourism, though relatively underexplored, has gained increasing attention in recent literature. A more direct engagement with fiscal implications is seen in the work of Bird (1992), who analyzed tourism taxation globally using public finance frameworks. The study identified tourism as a significant source of government revenue through mechanisms such as entry fees, hotel taxes, and consumption-based taxes. However, religious tourism was not separately analyzed. Building on this, Dwyer et al. (2004) employed econometric modeling to examine tourism's contribution to national income and tax revenue. Their findings indicated that tourism significantly enhances government revenue through indirect taxation such as VAT/GST, corporate taxes, and employment taxes. This provides a theoretical basis for understanding religious tourism as a fiscal resource. In the Indian context, Kumar (2016) analyzed tourism's contribution to public finance using secondary data and found that pilgrimage tourism contributes substantially to state revenues through GST, transport taxes, and service sector expansion. However, the study lacked disaggregated data specific to religious tourism. Further strengthening this argument, a report by NITI Aayog (2018) highlighted tourism as a major contributor to government revenue but explicitly noted the absence of separate fiscal accounting for religious tourism. This gap is critical, given the scale of pilgrimage movements in India. More focused studies such as Singh and Srivastava (2021) on Varanasi observed increased GST collections due to tourism expansion, while Gupta and Sharma (2022) found significant revenue contributions from temple-related economic activities in Tirupati. At the global level, the World Bank (2017) emphasized that tourism enhances fiscal capacity in developing countries by expanding the tax base. Recent studies have begun to explore emerging destinations such as Ayodhya. Mishra (2023) highlighted increased government spending and potential revenue gains associated with the development of Ayodhya as a major religious tourism hub. However, critical analyses published in *Economic and Political Weekly*, such as Banerjee (2020) and Chatterjee (2022), have pointed out that existing

research lacks a focused examination of fiscal implications, particularly in terms of government revenue generation. More recent research such as Sharma and Behera (2025) examined “temple economics” and financial models in religious tourism, emphasizing that temple-based tourism involves complex financial flows including donations, public-private partnerships, and government investments. The study highlighted that financial management of religious tourism significantly affects infrastructure development and revenue generation. Thus, while these studies collectively recognize the importance of tourism in enhancing government revenue, they also reveal a significant gap in systematic, empirical, and destination-specific analysis of religious tourism’s fiscal impact.

2.3 Religious Tourism: Infrastructure Investment, Public Expenditure and Fiscal Returns

Another important strand of literature connects religious tourism with government expenditure and its fiscal implications. Pawar (2019) analyzed pilgrimage tourism in India using qualitative and policy analysis and found that government investment in infrastructure (roads, sanitation, transport) is substantial, indicating a strong public finance component. However, the study emphasized sustainability concerns rather than fiscal returns. Similarly, Bhadeshiya and Prajapati (2024) examined government initiatives under the “Incredible India” campaign and found that the state actively promotes religious tourism through infrastructure investment, subsidies, and marketing strategies. While these initiatives increase tourist inflow, the study does not quantify the return on public investment in terms of tax revenue. Industry reports provide a broader macroeconomic perspective, highlighting that religious tourism constitutes a significant share of domestic tourism in India and generates substantial economic activity. For instance, recent estimates suggest that spiritual tourism contributes substantial revenue to the economy, reaching over ₹1.34 lakh crore in 2022. However, the proportion accruing to government revenue remains unclear. Thus, existing studies highlight high public expenditure on religious tourism but lack a systematic evaluation of fiscal returns, creating a critical research gap.

2.4 Religious Tourism: Local Economies and Tax Base Expansion

Another set of studies indirectly addresses government revenue through the expansion of the tax base. Ashley et al. (2007) argued that tourism promotes local economic development and increases taxable economic activities. Similarly, Das (2018) and Gupta (2020) found that religious tourism stimulates MSMEs, retail, and informal sector growth. Linking this to fiscal implications, increased business activity leads to higher GST collections, licensing fees, and income tax revenues. Studies such as Singh and Srivastava (2021) on Varanasi observed increases in GST collections due to tourism expansion, although the study did not isolate the effects of religious tourism. Recent empirical evidence from pilgrimage destinations supports this trend. For example, large-scale religious tourism has been shown to significantly boost regional economies and associated fiscal revenues through increased consumption and service sector expansion. Thus, while these studies do not directly measure government revenue, they establish that religious tourism expands the taxable economic base, indirectly strengthening public finances.

2.5 Religious Tourism: Local Business Development and MSME Growth

The impact of religious tourism on local business development and MSMEs has also been widely documented. Ashley et al. (2007) argued that tourism plays a crucial role in promoting local economic development by supporting small and medium enterprises. This is particularly evident in religious tourism destinations, where local businesses thrive due to continuous inflow of pilgrims. Empirical studies such as Das (2018) on the Jagannath Temple in Puri and Patel

(2020) on Dwarka demonstrate that religious tourism significantly boosts retail, hospitality, and service sectors. Similarly, Verma (2019), in his study of Shirdi, found that pilgrimage tourism fosters entrepreneurship and local business growth. Khan (2022) further extended this analysis by examining religious tourism in Hyderabad, highlighting increased business opportunities and market expansion. These findings reinforce the multiplier effect of religious tourism on local economies. From a fiscal perspective, the growth of MSMEs contributes to higher GST collections, licensing fees, and other indirect taxes. However, like earlier themes, these studies do not provide a systematic assessment of government revenue generated by such economic activities, indicating a lack of empirical fiscal analysis.

2.6 Religious tourism: Employment and Livelihood Generation

Building upon the economic development perspective, a substantial body of literature focuses on the employment-generating potential of religious tourism. Vukonic (1996), in his study of European religious tourism, highlighted that it generates both direct and indirect employment opportunities across sectors such as hospitality, transport, and retail. This finding is further supported by Joseph and Kavoori (2001), who examined tourism employment in developing countries and concluded that religious tourism plays a crucial role in sustaining rural livelihoods. In the Indian context, Kumar and Singh (2015) used primary survey data and regression analysis to demonstrate that pilgrimage tourism significantly boosts employment in the informal sector, particularly among small vendors and service providers. Similarly, Rao (2018), in his study of Tirupati, found that religious tourism generates substantial employment in hospitality, transportation, and retail sectors. Gupta (2020) further extended this analysis to Varanasi, highlighting the role of religious tourism in supporting micro-enterprises and self-employment. While these studies clearly establish employment generation as a key economic benefit, their contribution to the present analysis lies in their indirect implication for fiscal outcomes. Increased employment leads to higher income levels and consumption, which in turn expands the tax base. However, none of these studies explicitly measure the resulting increase in government revenue, thereby reinforcing the need for focused fiscal analysis.

2.7 Religious Tourism: Infrastructure Development and Public Investment

Another significant theme in the literature is the role of religious tourism in driving infrastructure development. The World Tourism Organization (UNWTO, 2011) reported that tourism, including religious tourism, acts as a major driver of infrastructure development globally. This observation is supported by Saxena (2012), who studied pilgrimage tourism in Uttarakhand and found that it leads to improved connectivity, transport facilities, and public amenities. Similarly, Sharma (2017) analyzed infrastructure development in Vaishno Devi and reported significant improvements in roads, sanitation, and public services as a result of increased pilgrimage activity. Mishra (2019) highlighted substantial government investment in infrastructure, including temporary and permanent facilities, to accommodate large-scale religious gatherings at the Prayagraj Kumbh Mela. Further, Ali and Ahmad (2021) examined Ajmer Sharif and found that religious tourism contributes to urban expansion and modernization of infrastructure. These studies collectively indicate that religious tourism necessitates substantial public investment, which has important implications for government finances. While infrastructure development enhances long-term economic growth and increases the tax base, the literature largely fails to assess whether the returns in terms of government revenue justify the scale of public expenditure, thereby leaving a significant research gap in cost-benefit and fiscal analysis.

3. Research Gap: A critical evaluation of the literature reveals several important gaps. Most studies focus extensively on employment generation, infrastructure development, and local economic growth, but provide limited attention to government revenue generation. There is a lack of quantitative studies measuring tax revenue derived specifically from religious tourism. Additionally, research on emerging religious tourism destinations such as Ayodhya remains insufficient. Comparative studies across different pilgrimage destinations are also limited, and there is a notable absence of integrated frameworks linking tourism with public finance and fiscal policy. Therefore, there is a clear need for focused research on the impact of religious tourism on government revenue, particularly in the context of Ayodhya.

4. Main Findings from Literature Review on Religious Tourism and Economic Implications: Religious tourism has been shown to contribute significantly to local and regional economic growth. The inflow of pilgrims and tourists generates direct spending on services such as accommodation, transport, food, and retail, while also creating indirect economic benefits through the multiplier effect on related sectors. The economic impact varies across regions and over time, reflecting differences in infrastructure, tourism management, and local economic conditions. Despite this recognition, the specific fiscal implications for government revenue, such as tax collection and public finance contributions, remain insufficiently explored. From a fiscal perspective, religious tourism indirectly enhances government revenue through mechanisms such as consumption taxes, user charges, service fees, and licensing. Pilgrimage sites often function as economic clusters where commercial activities generate taxable income and expand the overall economic base. However, the existing body of literature treats fiscal contributions as secondary outcomes rather than primary research variables, leaving a gap in understanding the direct impact of religious tourism on public finances. Public investment in infrastructure to support religious tourism is substantial, encompassing transport facilities, sanitation, urban development, and other public amenities. These investments improve connectivity, regional accessibility, and overall service provision, which in turn stimulate economic activity and expand the taxable base. Nevertheless, there is limited systematic assessment of whether the financial returns, in terms of government revenue, justify the scale of public expenditure, highlighting a critical gap in cost-benefit and fiscal analysis. Religious tourism also plays an important role in stimulating local economic activity, particularly in small and medium enterprises, retail markets, hospitality, and informal service sectors. The continuous influx of tourists supports entrepreneurial activity and business growth, which indirectly strengthens government finances through increased tax collections and licensing fees. While the expansion of the local economy is widely acknowledged, there is a lack of empirical evidence quantifying the resulting fiscal benefits, particularly in terms of direct contributions to government revenue. Employment generation is another key economic outcome of religious tourism. Pilgrimage and related tourism activities create both direct and indirect employment opportunities in sectors such as hospitality, transport, retail, and services, thereby sustaining livelihoods in rural and urban areas. Increased employment raises household incomes and consumption levels, which subsequently contributes to expanding the tax base. However, few studies directly link employment outcomes to measurable fiscal impacts, leaving an important research gap in understanding the relationship between tourism-driven employment and government revenue. Emerging religious tourism destinations are increasingly attracting large numbers of visitors and witnessing substantial infrastructure development. These developments present a significant opportunity for enhancing government revenue through increased taxes, fees, and other fiscal channels. Nonetheless, there is a scarcity of destination-specific studies that empirically examine the fiscal impact of religious tourism in such emerging hubs, indicating a need for focused research to guide investment and policy decisions. Overall, while religious tourism is recognized as a driver of

economic growth, employment, infrastructure development, and local business expansion, its direct impact on government revenue remains underexplored. Systematic, empirical studies are necessary to quantify fiscal contributions, evaluate the efficiency of public investment, and inform policy strategies aimed at optimizing the economic and fiscal benefits of religious tourism.

5. Synthesis and Critical Evaluation: The literature on religious tourism demonstrates its multifaceted contribution to economic growth, regional development, employment generation, infrastructure expansion, and local business development. Early studies emphasized tourism-led growth and the Tourism-Led Economic Growth (TLEG) hypothesis, establishing that tourism can stimulate output, income, and employment both directly and indirectly (Shan & Wilson, 2001; Balaguer & Cantavella-Jordá, 2002; Ohlan, 2017). Subsequent research highlighted that religious tourism, in particular, functions as an economic cluster where both sacred and commercial activities coexist, leading to local income generation, MSME development, and livelihood support (Timothy & Olsen, 2006; Ashley et al., 2007; Das, 2018). Infrastructure development studies further underscore that pilgrimage sites drive substantial public investment in roads, sanitation, transport, and urban amenities, improving long-term connectivity and regional modernization (Saxena, 2012; Sharma, 2017; Mishra, 2019). However, across this extensive body of work, a critical gap emerges: while employment, local business development, and infrastructure outcomes are well-documented, the direct fiscal impact of religious tourism—particularly government revenue generation—remains underexplored. Although some studies (Bird, 1992; Dwyer et al., 2004; Kumar, 2016) suggest that tourism contributes to taxes, entry fees, and indirect revenues, disaggregated data specific to religious tourism are limited. Empirical analyses quantifying GST collections, service taxes, licensing fees, and public-private investment returns are largely absent. Emerging destinations such as Ayodhya illustrate the scale of potential revenue gains from large pilgrim inflows and infrastructure investment (Mishra, 2023), yet systematic fiscal assessment is lacking. Similarly, while MSME growth and employment suggest an indirect expansion of the tax base, no studies explicitly measure the resulting fiscal outcomes. In summary, the literature establishes that religious tourism is a powerful driver of economic development and social engagement but fails to provide a comprehensive, destination-specific, empirical evaluation of fiscal returns to government, particularly in high-potential hubs like Ayodhya. This gap highlights the need for focused research that integrates economic, infrastructural, and fiscal perspectives, thereby enabling policymakers to optimize public investment, revenue collection, and sustainable tourism development.

6. Conclusion: Religious tourism plays a vital role in economic development by promoting employment, infrastructure, and local business growth. This study systematically reviewed previous research papers and found that while religious tourism significantly contributes to economic development, there is a lack of focused research on its impact on government revenue. Ayodhya represents a critical case for future empirical investigation. This paper contributes to the existing literature by providing a systematic review of religious tourism studies, identifying gaps in fiscal analysis, highlighting Ayodhya as an emerging case study, and proposing a structured framework to analyse the impacts on government revenue.

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