



International Journal of Advanced Research in Education and Technology (IJARETY)

Volume 12, Issue 6, November-December 2025

Impact Factor: 8.152



The Digitalization Dilemma: An Empirical Analysis of Government Portal Inefficiencies and Client Coordination Gaps in Statutory Compliance Services in India

Uditya Raj¹, R Abdul Subhaan², Dr. Kanchan G. Rajput³

Post Graduate, Diploma in Management, Dayananda Sagar Business School, Bengaluru, Karnataka, India¹⁻²

Sr. Assistant Professor, Dayananda Sagar Business School, Bengaluru, Karnataka, India³

ABSTRACT: This study conducts an empirical analysis of the operational challenges faced by professional firms in delivering corporate and regulatory compliance services to small and medium-sized enterprises (SMEs) in India. Utilizing data collected via a quantitative survey (N = 80) within the context of a Patna-based Chartered Accountancy firm, the research investigates two primary hurdles: the effectiveness of digital government platforms and the efficiency of client coordination. The findings indicate that while digital platforms like the MCA and Udyam portal are functional, a significant majority of respondents (61.3%) rated them as only "Moderately Effective" due to technical glitches, confirming the persistent digitalization dilemma. Simultaneously, the research highlights critical client-side deficiencies, with 85.1% of professionals reporting frequent to very frequent follow-ups required to obtain correct documentation. Furthermore, "Managing clients' impatience with processing times" emerged as the most challenging aspect of expectation management (51.2%). These hurdles underscore the indispensable role of professional guidance, which 78.8% of respondents deemed "Extremely Crucial" or "Very Crucial" for navigating complex registrations like GST and MSME. The study concludes that successful compliance in the contemporary Indian regulatory environment relies on the ability of professional firms to effectively bridge the gap between bureaucratic digital inefficiencies and clients' documentation deficiencies, thereby ensuring regulatory adherence and fostering corporate governance.

KEYWORDS: Corporate Compliance, Regulatory Compliance, GST Registration, Government Portals (MCA/Udyam), Client Coordination, Digitalization Dilemma, SME Advisory

I. INTRODUCTION

Corporate and regulatory compliance stands as the cornerstone of good corporate governance and transparency within any economy. In India, the compliance landscape for businesses, particularly Small and Medium-sized Enterprises (SMEs), is complex and dynamic, governed by foundational statutes like the Companies Act, 2013, and major tax reforms such as the Goods and Services Tax (GST) Act. Timely and accurate regulatory adherence is not merely a legal formality; it is a prerequisite for crucial business operations, including opening bank accounts, raising capital, and engaging in business-to-business transactions. Furthermore, compliance ensures the smooth flow of indirect tax revenue and helps formalize the small business sector, contributing to a healthier national economy.

Professional service firms, such as Chartered Accountancy (CA) firms, play an essential, intermediary role in navigating this complexity. They guide businesses through critical filings, including ROC registrations (e.g., new company formations, Director KYC filings), GST registrations, and obtaining MSME (Udyam) certificates. This reliance on professional expertise has been further amplified by the mandatory shift towards e-filing for virtually all statutory obligations, which has fundamentally changed how businesses fulfil their legal duties.

II. LITERATURE REVIEW

The empirical analysis of compliance practices is grounded in a review of literature across three interconnected thematic areas: the foundational legal framework of corporate governance, the operational challenges of major tax reforms, and the influence of digitalization on tax administration.

Foundational Legal and Corporate Governance Framework:

The core of corporate compliance rests on understanding the statutory requirements that mandate transparency and accountability. The Companies Act, 2013, serves as the foundational law in India, governing all aspects of company formation, director duties, and continuous statutory filings. Comprehensive legal guides, such as A Ramaiya's Guide to the Companies Act, provide detailed analysis of these complex provisions, while academic texts like Company Law by Avtar Singh simplify the core principles of corporate governance, including the necessity of filings like Director KYC. Texts on company law practice detail the procedural aspects of e-filing various forms with the Ministry of Corporate Affairs (MCA). Furthermore, the literature on Auditing and Corporate Governance highlights how regulatory filings are essential for ensuring accurate financial records and accountability, ultimately contributing to a company's overall financial health and integrity.

Challenges in Regulatory and Tax Compliance:

The operational realities of compliance are shaped by major tax reforms, particularly the Goods and Services Tax (GST), and support mechanisms for the SME sector. Practical guides outline the detailed, step-by-step processes for GST registration, invoicing, and filing of various returns. However, scholarly articles and professional perspectives highlight the significant hurdles faced by the SME sector in complying with GST. The literature emphasizes the critical role of professional firms in guiding businesses through the complexities of GST. Similarly, the regulatory framework for Micro, Small, and Medium Enterprises (MSMEs), including the benefits and criteria for Udyam registration, provides necessary context for these specialized compliance tasks.

Digitalization, Portals, and Operational Hurdles:

The regulatory environment is undergoing continuous digital transformation, utilizing technology to improve efficiency, transparency, and data collection. Studies on e-filing systems, even those focused on Income Tax Returns, confirm the procedural reliance on government portals. Research directly addressing the challenges of technology-driven compliance, such as the efficacy of the GST Network (GSTN) portal, identifies common technical glitches and their impact on user experience. This underscores that while digitalization streamlines processes, its effectiveness can be hindered by operational hurdles and technological instability. Furthermore, emerging research explores the future impact of Artificial Intelligence on streamlining tax administration and fraud detection, which informs the future direction of the industry.

Research Gap:

The primary research gap addressed by this study lies at the intersection of regulatory digitization, practical operational friction, and client-side administrative deficiencies within the professional advisory setting.

While existing literature broadly covers the legal aspects of the Companies Act and analyses the high-level impact and technical challenges of the GST framework on SMEs, there is a critical scarcity of firm-level, empirical data that:

1. Quantifies the Operational Friction of Government Portals (The Digitalization Dilemma): Prior studies identify technical glitches as a challenge, but few provide quantitative data, as presented here, on the perceived effectiveness of these platforms (61.3% rated them as only "Moderately Effective") or identify the specific operational hurdle posed by technical issues at the grassroots level of a CA firm (33.8% citing Udyam portal glitches).
- 2.
3. Empirically Links Client Behaviour to Workflow Inefficiency (The Coordination Gap): The literature acknowledges the need for soft skills, but this study quantifies the direct administrative drain caused by clients. The finding that 85.1% of professional time involves frequent follow-ups for documents and that 51.2% of the challenge is managing client impatience provides rare, hard evidence of the profound impact of administrative deficiencies on the compliance workflow.

III. RESEARCH METHODOLOGY

The research employed a quantitative research methodology to collect and analyse measurable data related to corporate and regulatory compliance practices. The study is presented as a practice-based case study focused on the day-to-day operations and challenges encountered at a professional services firm in Patna, India.

i) Problem Statement

Despite the advances in digitalization, the compliance environment remains fraught with operational challenges, collectively forming a "Digitalization Dilemma" for professional practitioners. The current research focuses on three interconnected operational hurdles faced by compliance professionals:

- Complexity and Ambiguity of the Regulatory Framework: Businesses frequently struggle to keep pace with the frequent changes and updates to regulations under the Companies Act and GST, leading to unintentional non-compliance and the risk of penalties. Professionals are continually tasked with interpreting this dynamic legal jargon.
- Digital Portal Inefficiencies: The shift to government e-filing portals, while essential, presents a significant point of friction. Functionality is often hindered by technical glitches and system issues. The need to navigate these hurdles to ensure seamless compliance is a core daily challenge.
- Client Coordination and Documentation Gaps: A major administrative challenge is the inconsistent quality and timeliness of documentation from clients, leading to repeated follow-ups, delays in critical filings, and increased professional workload. This necessitates effective soft skills, particularly managing client expectations regarding processing timelines, which are often outside the firm's control.

ii) Research Objectives

This study seeks to empirically analyse the operational workflow and primary hurdles in statutory compliance by addressing the following objectives:

- To determine the frequency of work involved in various regulatory registrations (PAN/TAN, GST, MSME, ROC) and the most experienced corporate compliance procedures.
- To evaluate the perceived effectiveness of government portals (e.g., MCA, Udyam) and identify the most common operational hurdles encountered during the registration process.
- To assess the cruciality of professional guidance for businesses and identify the most challenging aspects of client coordination and expectation management.

iii) Research Design and Sampling

The study utilized a survey tool consisting of structured, closed-ended questions (Yes/No and multiple-choice) to ensure consistency across all responses. This approach was ideal for gathering objective, measurable information to identify clear trends and patterns in compliance workflows.

For sampling, a non-probability convenience sampling method was used, prioritizing the quick and efficient collection of data from readily accessible participants.

- Target Population: Individuals with direct working knowledge of corporate and regulatory compliance, specifically professionals, employees, and trainees associated with CA firms.
- Sample Size: Data was collected from a total of 84 respondents. This sample size provided a reliable overview of the key trends and perceptions within the firm's operational context, ensuring the data reflects a diverse range of firsthand perspectives on corporate formation, regulatory registrations, and client coordination.

iv) Limitations

The interpretation of the findings is subject to the following limitations:

- Limited Timeframe: The study was confined to a three-month period, which restricted the ability to observe and analyse long-term regulatory compliance cycles, such as annual filings that occur over several months.
- Case Specificity: The report is a case study of a single firm, meaning the observations and conclusions may not be universally applicable to all Chartered Accountancy firms.

v) Data Collection and Analysis

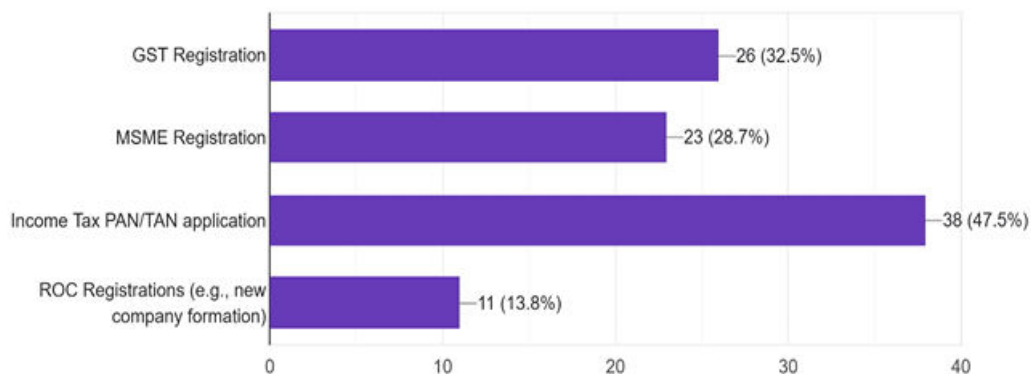
Primary Data Collection: Primary data was gathered using a structured questionnaire developed and distributed via Google Forms. The digital distribution helped reach the targeted group efficiently and without geographical limitations.

Data Analysis: Following collection, the data was exported to Microsoft Excel for detailed quantitative analysis. The primary analytical techniques applied were percentage calculation and frequency distribution to identify key trends and patterns in the responses, which are presented through charts and graphs in the results section.

IV. DATA ANALYSIS

Objective 1: To gain practical understanding of corporate formation and compliance procedures.

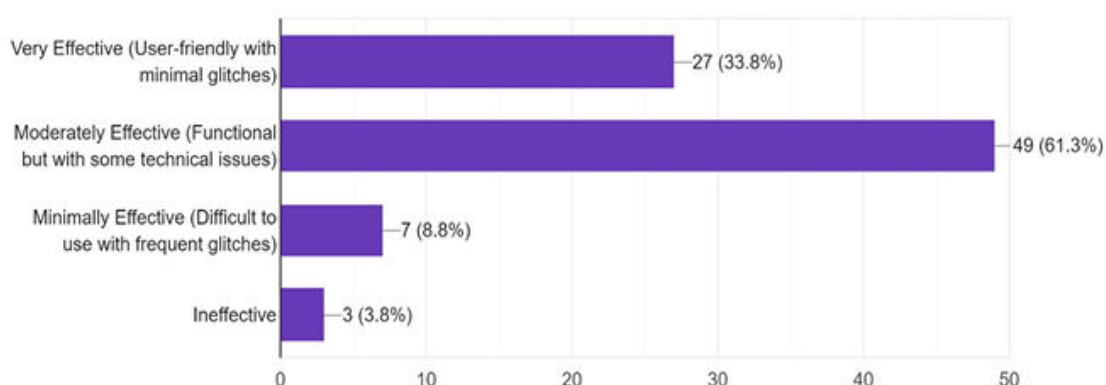
Q. Which of the following regulatory registrations did you work on most frequently?



Interpretation:

The survey results highlight a strong concentration of work on Income Tax PAN/TAN applications, which was the most frequent task for respondents at 47.5%. This indicates that the internship provided significant exposure to the foundational identity-related filings for businesses and individuals. Following this, GST Registration (32.5%) and MSME Registration (28.7%) were also frequent tasks, demonstrating a clear focus on assisting businesses with key regulatory requirements. In contrast, ROC Registrations (e.g., new company formation), while a core function, was the least frequent task at 13.8%. This data shows that while interns were involved in various regulatory registrations, the most hands-on experience was with tax-related and foundational business identity filings.

Q. How would you rate the effectiveness of government portals (e.g., MCA) in facilitating your work?

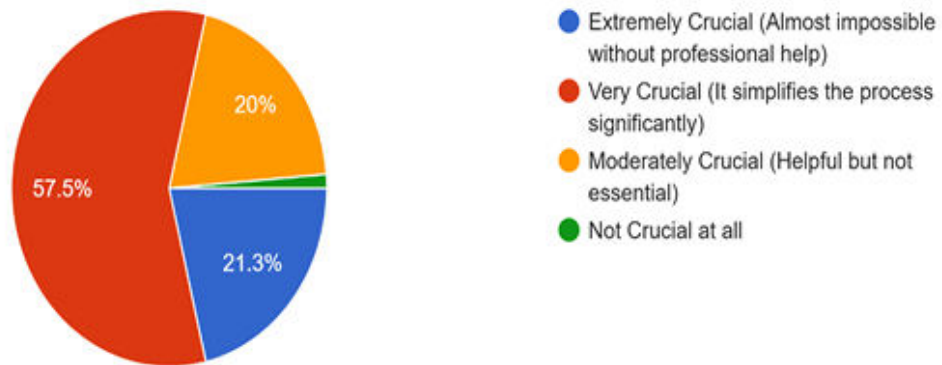


Interpretation:

The survey results indicate that a majority of respondents found government portals, such as the MCA, to be moderately effective in their work. A significant 61.3% of participants selected this option, suggesting the portals are functional but are often hindered by technical issues. While a notable 33.8% rated the portals as very effective, indicating that some users had a smooth experience, a combined 12.6% found the platforms to be minimally effective or ineffective due to frequent glitches and difficulty of use. This data highlights the prevalent challenges that professionals face with the digital infrastructure, underscoring the importance of firms in navigating these technological hurdles to ensure seamless compliance for their clients.

Objective 2: To comprehend the workflow involved in various regulatory registrations.

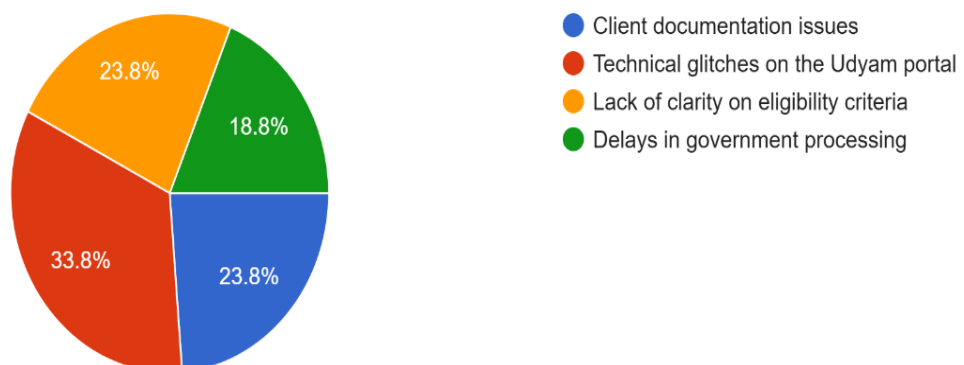
Q. In your opinion, how crucial is a professional firm's guidance for businesses seeking GST or MSME registration?



Interpretation:

The pie chart data strongly suggests that professional guidance is considered crucial for businesses seeking GST or MSME registration. A combined 78.8% of respondents indicated that professional help is either "Extremely Crucial" (21.3%) or "Very Crucial" (57.5%). This overwhelmingly high percentage confirms that businesses find the registration process complex and rely heavily on firms for assistance. Only a small minority of respondents felt that professional guidance was either "Moderately Crucial" (20%) or "Not Crucial at all" (1.2%). This data reinforces the essential role that professional firms play in simplifying complex regulatory procedures and helping businesses achieve compliance.

Q. What was the most common hurdle you encountered during the registration process?

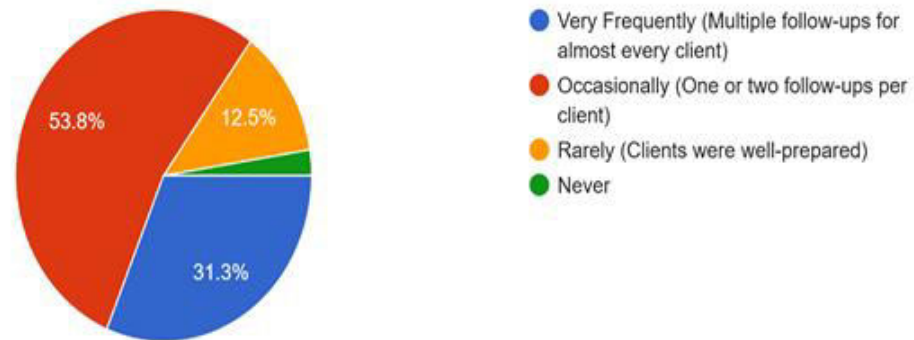


Interpretation:

The provided pie chart identifies the most common hurdles encountered during the registration process, with technical glitches on the Udyam portal being the most significant challenge at 33.8%. This indicates that while the digital framework is in place, its functionality remains a major point of friction for professionals. Client documentation issues and a lack of clarity on eligibility criteria were also substantial hurdles, both accounting for 23.8% of responses. This highlights the dual challenge of dealing with both client unpreparedness and ambiguous government guidelines. The remaining 18.8% cited delays in government processing. This data reinforces the crucial role of professional firms in navigating a system characterized by technological inefficiencies, client-side issues, and bureaucratic delays to ensure a smooth registration process.

Objective 3: To assess the importance of client coordination and document management.

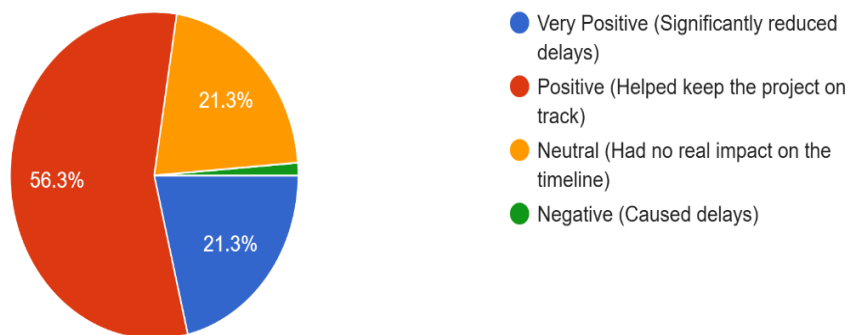
Q. How frequently did you have to follow up with clients to get the correct and complete documentation?



Interpretation:

The data from the pie chart reveals that following up with clients for documents is a very frequent task in compliance work. A combined total of 85.1% of respondents indicated they had to follow up "Very Frequently" (31.3%) or "Occasionally" (53.8%). This highlights a major operational challenge: clients are often not fully prepared or informed about the documentation required. A much smaller percentage of respondents stated they "Rarely" (12.5%) or "Never" (2.5%) had to follow up. This data strongly emphasizes the crucial role of client coordination in the compliance process, as it is a fundamental and time-consuming part of the job that directly impacts a firm's efficiency and ability to meet deadlines.

Q. How would you rate the overall effectiveness of the firm's document management system based on your experience?



Interpretation:

The pie chart shows that respondents had a highly positive view of the firm's document management system. An overwhelming 77.6% of participants rated the system's effectiveness as either "Very Positive" (21.3%) or "Positive" (56.3%). This data indicates that the firm's system, whether digital or procedural, significantly helps in keeping projects on track and reducing delays. A smaller portion of respondents, 21.3%, viewed the system as "Neutral," suggesting it had no real impact on the timeline, while a minimal 1.3% saw it as "Negative." This overwhelmingly positive feedback confirms that the firm has a robust and effective approach to document management, which is a crucial factor in successful compliance work.

V. FINDINGS

The empirical data, derived from the survey of compliance professionals and trainees (N = 84), reveals key operational realities and challenges inherent in statutory compliance service delivery in India.

i) Workflow Concentration and Foundational Compliance

The analysis of work frequency confirmed a strong focus on foundational and tax-related filings, which serve as the identity base for most clients. The most frequently worked-upon task was the Income Tax PAN/TAN application (47.5%), followed closely by GST Registration (32.5%) and MSME Registration (28.7%). In contrast, higher-level tasks like ROC Registrations (e.g., new company formation) accounted for only 13.8% of frequent work. This distribution underscores the firm's essential role in ensuring small businesses establish their basic legal and fiscal identity before advancing to complex corporate structural changes.

Furthermore, regarding corporate compliance, New Company Formation was the procedure most associated with hands-on experience (43.8%), with a significant portion of the work concentrated on Annual Filings (31.3%). This dual focus confirms that the practical experience covers both the inception and maintenance phases of a company's statutory lifecycle.

ii) The Digitalization Dilemma: Government Portal Inefficiencies

A core finding pertains to the effectiveness of government e-filing platforms, which are central to the digitalization of the tax and corporate ecosystem.

The majority of respondents rated government portals (e.g., MCA, GSTN) as only "Moderately Effective" (61.3%), indicating that while they are functional, they are frequently hindered by technical issues. This is directly supported by identifying the most common operational hurdles encountered during the registration process:

- Technical glitches on the Udyam portal were the most common hurdle, cited by 33.8% of respondents.
- Client documentation issues and a lack of clarity on eligibility criteria followed, both at 23.8%.

This data validates the first point of the problem statement—that digital infrastructure, despite its mandate, remains a major point of friction for compliance professionals. As noted in the literature, technical glitches and user experience issues on portals like GSTN present persistent challenges to compliance. The firm's expertise is thus crucial not just for legal interpretation, but for navigating these technological hurdles.

iii) Client Coordination Gaps and Expectation Management

The findings provide strong empirical evidence of the challenges related to client preparedness and communication, which define the second operational hurdle.

A substantial 85.1% of respondents reported having to follow up with clients "Very Frequently" (31.3%) or "Occasionally" (53.8%) to obtain correct and complete documentation. This high frequency confirms the core challenge of client-side documentation gaps. Effective workflow management, therefore, relies heavily on strong, proactive coordination skills.

This coordination challenge extends directly to managing expectations. The most challenging aspect of client management was "Managing clients' impatience with processing times," cited by an overwhelming 51.2% of respondents. This pressure stems from the conflict between a client's demand for quick results and the often-slow pace of government and regulatory processing, which is outside the professional's control. This is distinct from other challenges, such as "Explaining complex legal jargon" (23.8%) or "Obtaining all necessary documents promptly" (21.3%), highlighting the critical role of soft skills in relationship management.

iv) The Cruciality of Professional Guidance

The data unequivocally confirms the indispensable nature of professional guidance in the modern compliance regime. A combined 78.8% of respondents indicated that professional guidance for GST or MSME registration is either "Extremely Crucial" (21.3%) or "Very Crucial" (57.5%). This high percentage reflects the difficulty businesses, especially SMEs, face in independently navigating a complex, frequently changing regulatory landscape compounded by technological inefficiencies. This reinforces the conclusion that CA firms serve as an essential buffer for small businesses against legislative and technical volatility.

VI. RECOMMENDATIONS

Based on the empirical findings, the following recommendations are proposed for industry professionals and policy stakeholders:

For Professional Firms:

- **Enhance Digital Integration for Internal Workflow:** Given that digital document management was rated as the most beneficial practice for efficient workflow and that 85.1% of time is spent chasing documents, the firm should invest in a dedicated, secure client portal. This platform would standardize document submission and reduce reliance on manual, time-consuming follow-ups, directly addressing the client coordination gap.
- **Structured Training on Legal Interpretation:** Since understanding legal requirements was the most challenging aspect to grasp (31.3% of responses), the firm should develop standardized training modules. These would accelerate the onboarding of new hires and allow staff to quickly apply complex law, reducing time spent on initial learning.
- **Strategic Online Visibility:** To reduce reliance on local walk-ins (a noted weakness) and expand the client base, the firm should prioritize establishing a professional website and leveraging platforms like LinkedIn. This would attract a broader, tech-savvy clientele beyond the immediate locality.

For Policy and Future Research:

- **Prioritize Portal Stability and User Experience:** Policy bodies governing the MCA and GST Network must focus on achieving a "Very Effective" rating, by prioritizing system stability and user-friendliness to reduce technical glitches (cited by 33.8% as the top hurdle). Improving portal efficacy would reduce the compliance burden on professionals and speed up overall processing times.
- **Refine Eligibility Clarity:** Given that a lack of clarity on eligibility criteria accounted for 23.8% of common hurdles, regulatory bodies should issue more precise, accessible guidelines to preempt client confusion and reduce the administrative burden on professional firms.
- **Future Research:** Further studies should explore the relationship between a firm's level of internal technology adoption and its success in managing client impatience with external processing delays.

VII. CONCLUSION

This empirical analysis, focusing on the operational challenges in regulatory compliance, affirms that the modern Indian compliance environment is defined by a Digitalization Dilemma and persistent Client Coordination Gaps. The study established that professional firms, particularly those serving SMEs, must navigate a dual challenge: systems that are moderately effective but technically prone to glitches, and clients who are often unprepared, necessitating frequent follow-ups.

The overwhelming consensus that professional guidance is crucial for registrations like GST and MSME underscores the indispensable, foundational role that Chartered Accountancy firms play in bridging the gap between bureaucratic complexity and the operational needs of small businesses. Success in this field relies on an agile blend of technical knowledge, the ability to manage digital platform volatility, and the possession of strong soft skills to manage client impatience with slow processing times. Ultimately, the ability to ensure accuracy, adherence to statutory deadlines, and transparency determines client trust and a firm's success.

Scope of Further Research:

1. Comparative Analysis of Digital Adoption and Efficiency

The study established the high frequency of client follow-ups (85.1%) and the preference for digital management systems (48.8%). A logical next step is to test the efficacy of implementing these systems:

- **Hypothesis Testing of Automation:** Future research could conduct a comparative study across a larger sample of CA firms, correlating the level of investment in dedicated digital client portals and workflow automation tools with their resulting client follow-up frequency and timeline adherence rates. This would empirically quantify the return on investment of advanced digital infrastructure in mitigating the administrative burden caused by client documentation gaps.
- **Geographical and Firm-Size Comparison:** While the study was limited to a single firm in Patna, future research could compare the prevalence and nature of the "Digitalization Dilemma" and "Client Coordination Gaps" between:
 - Tier 1 vs. Tier 2 Cities: Are government portals (MCA/GSTN) more stable in major metros than in regional centres?

- Large vs. Small Firms: Do large national firms, with specialized IT departments, experience fewer technical glitches than the small and medium-sized firms?

2. Client-Side Perception and Preparedness

The findings are based on the practitioners' perspective (N=84). To gain a holistic view, the next step would be to investigate the compliance process from the client's point of view:

- SME Preparedness Drivers: Research could survey small and medium-sized enterprises (SMEs) to determine the primary factors influencing their documentation preparedness. This could involve investigating the correlation between a business owner's digital literacy or revenue size and their likelihood of causing documentation delays.
- Expectation Management Gap: A qualitative study could explore the disparity between client expectations (leading to impatience) and the time required for government processing. This would provide deeper context for the 51.2% finding, informing better communication strategies for professional firms.

3. Policy and Regulatory Interoperability

The study highlighted that technical glitches and clarity issues persist. Future research can directly address the systemic regulatory gaps:

- Interoperability and Data Integrity: Research could assess the challenges faced by firms related to the seamless interoperability of various government portals (e.g., GSTN, MCA, Income Tax). This would investigate how inconsistencies between different government databases impact compliance efforts, reinforcing the need for policy improvements in data standardization.
- Impact of Legislative Frequency: A study could analyse the correlation between the frequency of legislative amendments to the GST Act or Companies Act and the associated professional costs (staff training, rework, non-compliance risk), quantifying the true cost of regulatory dynamism for advisory firms.

REFERENCES

1. A Ramaiya's Guide to the Companies Act (2021)
<https://www.scribd.com/document/474450041/Ramaiya-Guide-To-The-Companies-Act-18th-Edition-edited>
2. A Review of Financial Accounting Fraud Detection based on Data Mining Techniques by Anuj Sharma & Prabin Kumar Panigrahi (2023)
https://www.ijrte.org/attachments/article/11756/IJRTE_11_409.pdf
3. A Study of the Impact of E-Filing of Taxes on Tax Compliance among Indian Businesses and Individuals by Shethiya, Y. C. & Sonawane, A. G. (2023)
<https://www.ijrar.org/papers/IJRAR23B1923.pdf>
4. A Study on the Challenges of Goods and Services Tax (GST) for Small and Medium-Sized Enterprises (SMEs) in India by Pradhan, M. K. (2018)
<https://www.ijrar.org/papers/IJRAR19J1232.pdf>
5. Auditing and Corporate Governance by Anil Kumar et al. (2023)
<https://www.taxmann.com/bookstore/product/40004962-auditing-corporate-governance>
6. Company Law by Avtar Singh (2024)
<https://www.ebcwebstore.com/product/company-law-by-avtar-singh>
7. Corporate Governance: A Pragmatic Guide by Vasant Raval (2020)
<https://www.perlego.com/book/1596322/corporate-governance-a-pragmatic-guide-for-auditors-directors-investors-and-accountants-pdf>
8. Digitalisation of Tax System in India: A Critical Analysis by Beeda Bhavitha (2024)
https://www.ijariie.com/upload/2024-03-08_1709908868.pdf
9. GST Network (GSTN) Efficacy: A Study of Technical Glitches and User Experience by Patel, K. (2022)
<https://ijrd.in/journals/IJRD-Vol5-Issue7-A8.pdf>
10. GST Ready Reckoner by CA Raman Singla (2025)
<https://www.gstprofessionals.com/publications>
11. Impact of Artificial Intelligence on Tax Administration in India by Das, P. (2023)
<https://www.ijmra.in/journals/ijmra/2023/March-2023/1.pdf>
12. MSME Ready Reckoner by Taxmann's Editorial Board (2025)
<https://www.taxmann.com/bookstore/product/40008616-msme-ready-reckoner>
13. Perception of Chartered Accountants on GST Implementation in India by Chawla, V. & Kaur, J. (2020)

<https://www.ijra.in/IJRA%20Journal%20PDF/Volume%207,%20Issue%201,%20June%202020/2.Perception%20of%20Chartered%20Accountants.pdf>

14. Practical Guide to GST Compliances by D.S. Agarwala, Vikash Kumar Banka, and Ayush Saraf (2022)
<https://issuu.com/taxmann9/docs/9789356221833/1>
15. Role of Technology in Enhancing TDS Compliance and Administration by Singh, N. (2022)
<https://ir.kiet.edu/bitstream/123456789/5475/1/Role%20of%20Technology%20in%20Enhancing%20TDS%20Compliance%20and%20Administration.pdf>
16. Tax & Technology: Where is India now and Where are we headed? by Gouri Puri (2022)
<https://www.csea.in/public/research/documents/97/Tax-%26-Technology-Where-is-India-now-and-Where-are-we-headed.pdf>
17. Taxmann's Company Law & Practice by G.K. Kapoor and Sanjay Dhamija (2025)
<https://www.taxmann.com/book-store/book/company-law-and-practice.aspx>
18. The Impact of Goods and Services Tax (GST) on Micro, Small and Medium Enterprises (MSMEs) in India by Dr. T. V. Padmini & A. Abhilasha (2018)
<https://www.ijlmh.com/paper/the-impact-of-goods-and-services-tax-gst-on-micro-small-and-medium-enterprises-msmes-in-india/>
19. The Role of Internal Audits in Enhancing Compliance with Direct and Indirect Tax Regulations by Dr. Ashutosh Mishra et al. (2023)
https://www.researchgate.net/publication/376241285_The_Role_of_Internal_Audits_in_Enhancing_Compliance_with_Direct_and_Indirect_Tax_Regulations
20. Way to e-Filing of Income Tax Return by Prof. Dr. K.A. Pandey (2017)
<https://www.lulu.com/shop/prof-dr-ka-pandey/way-to-e-filing-of-income-tax-return/paperback/product-1z42p9gm.html>
21. Artificial Intelligence and Machine Learning and its Application in Financial Accounting by Tandan, P., & Makkalageri, S. N. (2024)
https://www.researchgate.net/publication/389671918_ARTIFICIAL_INTELLIGENCE_AND_MACHINE_LEARNING_AND_ITS_APPLICATION_IN_FINANCIAL_ACCOUNTING

International Journal of Advanced Research in Education and Technology

ISSN: 2394-2975

Impact Factor: 8.152