TAXATION, FINANCIAL MANAGEMENT

Study of Income Tax Compliance Procedure in a Tax Consultancy Firm: A Study with Special Reference to Vivek Tiwari & Co.

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Published November 2026

Abstract

Income tax compliance is not limited to filing an Income Tax Return (ITR) before the due date. It involves a series of activities such as collecting the required documents, checking income and tax information, calculating taxable income, preparing the return, reviewing the details and completing the filing and verification process. This study examines the practical income tax compliance procedure followed in a tax consultancy environment, with special reference to Vivek Tiwari & Co., Dwarka Sector 23B, New Delhi.

The study follows a descriptive, qualitative approach and is based mainly on practical observation, professional discussions, and internship exposure. The internship provided exposure to Form 16, ITR forms, Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), TDS calculations, TDS challans, Forms 24Q and 26Q, reconciliation, verification, and client record management. The study also compares the practical observations with a published study on Company B to understand common issues related to documentation, TDS and client communication.

The study found that proper documentation, careful verification and reconciliation are important for reducing errors and delays in tax filing. Client communication also plays an important role, particularly when information or documents are incomplete. Overall, the internship helped in understanding how taxation concepts studied during the BBA programme are applied in an actual professional environment and also highlighted the importance of accuracy, organisation and professional responsibility in tax consultancy work.

Keywords: income tax compliance; ITR filing; TDS; Form 16; Form 26AS; AIS; tax consultancy

1 Introduction

Income tax compliance is an important part of financial management for individuals and businesses. Although income tax filing has become increasingly digital, the process still depends heavily on the accuracy of the information taxpayers provide and the proper verification of supporting documents. A return is not a simple form-filling activity because the information reported must be supported by relevant financial and tax records (Income Tax Department, Government of India, n.d.). The practical process can become more complicated when a taxpayer has more than one source of income. Salaried individuals may have salary income, investments and other sources of income, while professionals, freelancers, traders and business owners may have additional financial records to consider. Income from property, capital gains and other sources can also require additional information and checking. (Government of India, Ministry of Finance, 1961).

This is where tax consultancy firms play an important role. They assist clients in understanding their tax requirements, collecting and checking documents, calculating taxable income, considering applicable deductions, preparing ITRs and completing the filing process. Their work may also involve dealing with tax-related notices, TDS issues, mismatches and other compliance requirements. (Institute of Chartered Accountants of India [ICAI], 2025).

Vivek Tiwari & Co. is a professional tax consultancy firm located in Dwarka Sector 23B, New Delhi. The firm provides services related to income tax consultancy, tax compliance, tax planning and income tax return filing and works with different categories of taxpayers, including salaried individuals, professionals, freelancers, small business owners and traders. (Vivek Tiwari & Co., n.d.)

The present study developed from practical exposure gained during an internship at the firm. The purpose was to understand how the income tax compliance process works in an actual professional setting rather than studying the process only from a theoretical perspective. The internship provided exposure to various tax documents and compliance activities, beginning with basic ITR-related work and gradually moving towards TDS, reconciliation, verification and record management.

An important aspect of the study is that tax compliance was observed as a connected process. Document collection affects verification, verification affects tax calculation, and accurate tax information is necessary before the return can be finalised. Similarly, communication with clients becomes important whenever documents are missing, or information requires clarification.

Therefore, this study focuses on understanding the practical income tax compliance procedure, the importance of documentation and verification, the role of TDS and reconciliation, and the organisational factors that can influence the smooth completion of tax-related work.

1.1 Objectives of the study

The main objective of the study is to understand the practical process of income tax compliance and return filing followed in a tax consultancy firm, with special reference to Vivek Tiwari & Co.

The study specifically aims to:

1. Understand the practical process of income tax filing from collecting client information to final submission.
2. Understand how taxable income and tax liability are determined using relevant financial information.
3. Study the importance of Form 16, Form 26AS, AIS, TIS and other supporting documents.
4. Understand the role of a tax consultancy firm in ITR filing, TDS compliance, reconciliation and verification.
5. Connect theoretical knowledge gained during the BBA programme with practical work in a professional environment.

2 Literature review

Income tax compliance is an important area of taxation because it involves not only the payment of tax but also the timely and accurate reporting of income, deductions, tax deducted at source, and other financial information. In India, the income tax system has increasingly moved towards electronic filing and information-based verification. As a result, the literature on income tax compliance covers areas such as taxpayer behaviour, return filing, documentation, tax administration,

electronic filing, tax information systems and the role of professional tax consultants. (Government of India, Ministry of Finance, 1961)

The Income Tax Department, Government of India, provides the legal and administrative framework for income tax return filing and related compliance activities. The Income Tax e-Filing Portal has made it possible for taxpayers to file returns electronically and access different tax-related services. The increasing use of digital records has also made the verification of information more important before filing. Documents and information such as Form 16, Form 26AS, Annual Information Statement (AIS) and Taxpayer Information Summary (TIS) help taxpayers and professionals cross-check income and tax-related information. This indicates that modern income tax compliance is not limited to entering information in an ITR form but involves checking information obtained from different sources before the return is finalised. This aspect is particularly relevant for tax consultancy firms, where professionals have to organise and verify information received from clients. (Income Tax Department, Government of India, n.d.).

The Income-tax Act, 1961 and the Income-tax Rules, 1962 provide the basic legal framework governing income tax in India. The legislation covers areas such as computation of taxable income, deductions, exemptions, return filing, tax payment, assessment and consequences of noncompliance. From a compliance perspective, the legal framework highlights the importance of correct reporting and timely completion of tax-related requirements. However, the practical process of applying these provisions can become complicated when taxpayers have multiple sources of income or when information available in different tax records does not match. (Government of India, Ministry of Finance, 1961, 1962)

Research on tax compliance has also examined the behavioural side of taxation. Tax compliance is influenced by more than the fear of penalties or legal consequences. Factors such as awareness of tax rules, perceived fairness, trust in tax authorities, ease of compliance and the taxpayer's understanding of the tax system can affect compliance behaviour. **Kirchler (2007)**, through the concept of the *slippery slope framework*, explained that tax compliance can be influenced by both the power of tax authorities and taxpayers' trust in those authorities. This perspective is useful because it shows that compliance is not purely a technical activity. This perspective suggests that understanding of the tax system and confidence in tax authorities can also influence compliance behaviour.

Alm (2019) further discussed tax compliance as a broader economic and behavioural issue rather than simply a legal requirement. His work highlights that individuals' compliance decisions can be influenced by social, economic and institutional factors. Such research provides a wider background for understanding why taxpayers may require professional assistance. In practical situations, individuals may find tax rules, documentation requirements and return filing procedures difficult to understand, particularly when their financial affairs involve salary, investments, property, capital gains or other sources of income.

The role of electronic filing and digitalisation has become another important area of tax-related research. Electronic filing has the potential to reduce paperwork, improve accessibility and make the filing process faster. At the same time, digital systems require taxpayers to provide accurate information and understand the information displayed on the portal. The availability of AIS and TIS has increased the amount of information that taxpayers need to examine before filing. Therefore, digitalisation has improved the filing process but has also increased the importance of reconciliation and verification. (Income Tax Department, Government of India, n.d.)

Professional tax and accounting firms play an important role in this environment. They assist clients with documentation, income calculation, tax computation, return preparation, filing and verification. The Institute of Chartered Accountants of India (ICAI) provides professional guidance and publications relating to taxation, tax audit and compliance. Such professional guidance is relevant because taxation requires regular attention to changes in laws, procedures and reporting requirements. For a consultancy firm, maintaining updated knowledge and carefully reviewing client information are therefore important parts of professional tax work. (Institute of Chartered Accountants of India [ICAI], 2025)

A study particularly relevant to the present research was conducted by Ghogare and Damodaran (2025), titled "A Study on Income Tax Return (ITR) Filing Processes and Organisational Efficiency at Company B." The study examined the ITR filing process in a professional Chartered Accountancy firm and focused on workflow, documentation, client interaction and organisational efficiency. The authors used qualitative analysis based on internship observations, professional discussions and process mapping. Their study found that document collection and manual processes were important areas affecting the efficiency of ITR filing. It also highlighted delays associated with information collection and client communication.

The study by Ghogare and Damodaran (2025) is particularly useful for the present research because it examines taxation from the practical perspective of a professional firm rather than discussing tax provisions only from a theoretical viewpoint. The study identified six major stages in its ITR workflow: document collection, data entry, tax computation, senior review, e-filing and e-verification. It also recommended structured documentation, workflow checklists, better client education, workflow tracking, staff training and automated reminders. These observations show that organisational efficiency and client communication can have a direct effect on the smooth completion of tax compliance work.

The findings of Ghogare and Damodaran (2025) also provide a useful basis for comparing different tax consultancy environments. Their study focuses strongly on organisational efficiency and ITR workflow, whereas the present study has a somewhat broader focus on the practical income tax compliance procedure, including Form 16, Form 26AS, AIS, TIS, TDS, TDS challans, Forms 24Q and 26Q, reconciliation and verification. The internship exposure at Vivek Tiwari & Co. included comparison of Form 16 with Form 26AS and AIS/TIS information, along with practical exposure to TDS calculations and verification.

Another important theme emerging from the literature is documentation and reconciliation (Ghogare & Damodaran, 2025). Proper documentation is the starting point of an effective tax filing process because incomplete information can delay computation and increase the possibility of errors. In the practical setting examined in the present study, documents such as salary details, Form 16, bank statements, investment proofs, tax statements and other supporting records were considered before preparation of returns. The internship observations also showed that checking information across Form 16, Form 26AS, AIS and TIS is important because differences may require further examination before filing.

TDS is another significant component of income tax compliance. Tax deducted at source affects the tax credit available to the taxpayer and therefore needs to be correctly reported and reconciled (Government of India, Ministry of Finance, 1961). Practical exposure at Vivek Tiwari & Co. included TDS calculations, challans and related return forms, followed by reconciliation and verification. The internship observations indicated that differences in TDS records, challan information or tax

statements may require additional checking and, in some situations, correction. This supports the broader view that tax compliance involves continuous checking rather than simply completing the final ITR form.

2.1 Research gap

Although existing literature provides useful information about tax compliance, taxpayer behaviour, electronic filing and organisational efficiency, there is relatively less emphasis on the day-to-day practical procedures followed inside a tax consultancy firm from an internship-based perspective. The available study by Ghogare and Damodaran (2025) provides valuable insights into ITR workflow and organisational efficiency, but its primary focus is the operational efficiency of a CA firm. The present study extends this practical perspective by examining the wider sequence of income tax compliance activities, including documentation, income identification, tax computation, ITR preparation, TDS, Form 26AS, AIS, TIS, reconciliation, verification and client communication.

The research is also relevant from a BBA student's perspective, as it connects academic concepts relating to accounting, taxation, financial management and business operations with actual professional practice. The internship at Vivek Tiwari & Co. provided practical exposure to these activities under professional supervision rather than relying only on theoretical understanding. Therefore, the present study attempts to bridge the gap between theoretical knowledge of taxation and its practical implementation in a tax consultancy environment.

Overall, the literature review suggests that effective income tax compliance depends on a combination of accurate documentation, proper tax calculation, verification of information, TDS reconciliation, timely filing, digital systems and clear communication with taxpayers. The present study builds on these themes by examining how these activities come together in the practical working of Vivek Tiwari & Co. and by comparing the observations with an existing internship-based study of another professional tax firm.

3 Research methodology

The study adopts a descriptive and qualitative research design to understand the practical income tax compliance procedure followed at Vivek Tiwari & Co., Dwarka Sector 23B, New Delhi. The methodology focuses on understanding the actual work process and connecting theoretical taxation concepts with their practical application in a professional tax consultancy environment.

3.1 Sources of data

Both primary and secondary **sources** were used for the study. Primary information was obtained through internship observations, guided practical activities, interactions with senior professionals, and discussions with the company mentor. Secondary information was collected from the Income Tax Department, Income-tax Act and Rules, ICAI publications, research papers, and reliable taxation websites.

3.2 Data collection

The practical study covered major areas of income tax compliance, including Form 16, ITR forms, Form 26AS, AIS, TIS, TDS calculations, TDS challans, Forms 24Q and 26Q, reconciliation, verification, and record management. These activities were either performed as assigned tasks or observed under

professional supervision. The internship also involved comparing tax information from different records to understand the importance of accuracy and reconciliation.

3.3 Data analysis

The collected information was analysed using a descriptive and comparative approach. The observations were organised according to the major stages of the compliance process, beginning with client information and document collection and continuing through verification, tax calculation, ITR preparation, filing and reconciliation. The findings were also compared with the study of Ghogare and Damodaran (2025) on Company B to identify common issues related to documentation, workflow and client communication.

3.4 Limitations of the study

The study was conducted for a limited internship period, restricting exposure to all types of tax cases and complex matters. Due to confidentiality, detailed client information and financial records were not included. The study is mainly based on observation, guided practical work and professional discussions rather than extensive quantitative data. Further, the findings represent the practices observed at Vivek Tiwari & Co. and may therefore differ from those followed by other tax consultancies.

4 Results and discussion

4.1 Understanding the income tax compliance process

The internship experience showed that income tax filing is a sequence of connected activities rather than one single task. The process starts with understanding the client's income profile and collecting the documents required for preparing the return.

The collected information then needs to be checked. This may include salary details, Form 16, bank statements, investment proofs, previous ITRs, details of other income and other relevant records depending on the taxpayer's situation.

After the information is collected and checked, different sources of income are identified, and taxable income is calculated. Applicable deductions and other relevant details are then considered while preparing the appropriate ITR. Before filing, the return needs to be reviewed to identify possible errors or differences.

The overall process observed can be represented as:

Client Information → Document Collection → Verification → Income Identification → Tax Calculation → ITR Preparation → Review → Filing → Verification → Reconciliation/Record Management

This sequence highlights an important practical point: each stage affects the next stage. If documents are incomplete, tax calculation may be delayed. If tax information is not verified, errors may be carried into the return. Similarly, if TDS information does not match, additional reconciliation may be required before final filing. Thus, efficient income tax compliance depends on both technical knowledge and systematic working.

4.2 Practical exposure at Vivek Tiwari & Co.

The internship provided gradual exposure to different areas of tax compliance. The initial learning focused on Form 16 and ITR-related activities. This provided a basic understanding of how taxpayer information is used while preparing a return.

The exposure then moved towards Form 26AS, AIS and TIS. These records helped in understanding the importance of checking taxpayer information from different sources. Later activities included TDS provisions, calculations, challans, Forms 24Q and 26Q, reconciliation and verification.

This progression was useful because it showed how different areas of tax compliance are connected. For example, TDS information is not only relevant at the deduction stage but can also affect the final tax calculation and the credit available to the taxpayer. Similarly, information available through Form 26AS, AIS and TIS may need to be compared with the documents provided by the client.

The internship also showed that tax consultancy requires patience and attention to detail. A tax professional may have to work with several documents containing similar but not always identical information. Therefore, assuming that every piece of information is automatically correct can create problems. Proper checking is an important part of the process.

From a BBA perspective, this practical exposure was useful because concepts that were previously studied mainly in the classroom became easier to understand when applied to actual financial records. Accounting concepts were used to understand financial information, while management and communication skills were relevant to organising work and dealing with information requirements.

4.3 Documentation as the foundation of tax compliance

Documentation emerged as one of the most important parts of the tax filing process.

Depending on the taxpayer's income profile, documents may include Form 16, bank statements, investment proofs, details of other income, previous ITRs and other supporting records.

The practical importance of documentation is that it provides the information required for tax calculation and verification. When the necessary documents are available from the beginning, the filing process can move forward more smoothly. In contrast, missing information can result in repeated requests to the client and delay further work.

This observation is also supported by the published study of Company B, where document collection was identified as an important bottleneck in the ITR workflow. The study reported that clients sometimes submitted documents in different formats and that repeated follow-ups could increase the workload. (Ghogare & Damodaran, 2025)

The comparison suggests that documentation is not simply an administrative requirement. It has a direct effect on the efficiency and accuracy of the entire filing process.

4.4 Role of Form 26AS, AIS and TIS

Another important learning from the internship was the role of Form 26AS, AIS and TIS in checking taxpayer information.

Form 26AS was mainly studied in relation to tax credits and TDS information, while AIS and TIS provided additional information that could be considered while preparing and checking an ITR.

The availability of information through multiple tax records can be useful because it allows tax professionals to cross-check information rather than depending on a single document. At the same time, it makes the process more detailed because differences between records may need to be examined.

The published case study also identified difficulties related to AIS/TIS reconciliation and client understanding. This supports the observation that taxpayers may need professional guidance when dealing with information available through different tax records. (Ghogare & Damodaran, 2025)

Therefore, the increasing availability of digital tax information has made verification more important. It is not enough to collect documents; the information in those documents also needs to be compared and understood.

4.5 TDS and reconciliation

TDS was another significant area of practical exposure during the internship.

The activities included understanding TDS provisions, calculations, challans, Forms 24Q and 26Q and reconciliation.

The practical learning showed that TDS compliance involves several connected steps. Correct deduction is only one part of the process. The information also needs to be properly reported and reconciled so that the taxpayer's tax credit is correctly reflected.

This becomes particularly important when information from the client's documents differs from the information available in tax records. Such differences may require further checking before the return is finalised.

The published case study provides a useful comparison in this area. Out of 50 recorded client queries, 22% were related to TDS mismatch, making it the second-largest category after capital gains. (Ghogare & Damodaran, 2025)

However, this figure belongs only to the published Company B case study. It cannot be used to represent the situation at Vivek Tiwari & Co., where no equivalent quantitative dataset was collected.

The comparison nevertheless shows why TDS reconciliation is an important part of professional tax work.

4.6 Verification and error checking

Verification was an important part of the practical learning at Vivek Tiwari & Co. Tax information, TDS details, challans, deductions and other relevant records need to be checked before finalising compliance work.

The practical experience showed that even small differences can require further attention. For example, a difference in TDS information or an incorrect entry may affect the final return and may require correction.

The published case study also considered senior review an important part of its workflow (Ghogare & Damodaran, 2025). It included a review stage before e-filing, showing how professional checking can act as a quality-control measure.

This comparison highlights a simple but important point: speed should not come at the cost of accuracy. A proper review before filing can reduce the possibility of avoidable errors.

4.7 Client communication and workflow

Tax consultancy is also a client-service activity. Apart from technical tax work, professionals have to communicate with clients regarding documents, information, clarification and filing requirements.

The internship showed that communication becomes particularly important when information is incomplete or additional documents are required. Delayed responses can affect the progress of a return, while clear communication can make the process easier for both the client and the consultancy.

The published case study similarly highlighted client communication and repeated queries as factors affecting workflow efficiency. This shows that organisational efficiency in tax consultancy depends not only on technical tax knowledge but also on how information is collected and communicated. (Ghogare & Damodaran, 2025)

For this reason, simple practices such as standard document checklists, organised records and reminders for pending information can help reduce unnecessary follow-ups.

4.8 Comparative discussion

The practical observations at Vivek Tiwari & Co. were compared with the published study by Ghogare and Damodaran (2025) on Company B.

Both studies show a similar basic structure of ITR filing. The published study describes the process through document collection, data entry, tax computation, senior review, e-filing and e-verification. The internship at

Vivek Tiwari & Co. covered a wider sequence beginning with understanding client information and documents and continuing through verification, tax calculation, ITR preparation, review, filing and reconciliation.

Table 1. Comparison of income tax compliance at Vivek Tiwari & Co. and Company B.

Area	Vivek Tiwari & Co.	Company B
Main focus	Income tax procedure and compliance	ITR filing and organisational efficiency
Documentation	Form 16, bank records, tax statements and supporting documents	Document collection identified as an important workflow stage
ITR process	Preparation, review, filing and verification	Data entry, computation, senior review, e-filing and verification
Tax information	Form 26AS, AIS and TIS	AIS/TIS related difficulties
TDS	Calculations, challans, Forms 24Q and 26Q and reconciliation	TDS mismatch identified as a common client query
Client interaction	Collection of information and clarification	Client queries and communication
Workflow	Practical focus on compliance procedure	Greater focus on efficiency and workflow

Source: Author's analysis based on internship observations at Vivek Tiwari & Co. and Ghogare and Damodaran (2025).

The comparison indicates that the fundamental tax-filing process is similar in both organisations. The main difference is the focus of the studies. The present study concentrates on practical understanding

of tax compliance and the documents involved, while the published study places greater emphasis on organisational efficiency and workflow.

An important common point is documentation. Both studies show that the availability and quality of documents can influence the progress of ITR filing. Another common area is reconciliation, particularly when TDS and other tax information need to be compared.

The comparison also shows that professional tax work involves a balance between technical accuracy and efficient workflow. Good tax knowledge is necessary, but it has to be supported by organised records, proper review and effective communication.

4.9 Client query analysis from the published case study

The published study analysed 50 recorded client queries. The reported distribution was:

Table 2. Distribution of client queries in the published Company B case study.

Type of Client Query	Percentage
Capital Gains	40%
TDS Mismatch	22%
Basic ITR Filing Issues	20%
Refund Status	14%

Source: Adapted from Ghogare and Damodaran (2025).

Note: These figures are taken from the published Company B case study and are not the data collected from Vivek Tiwari & Co. The four categories reported in the study total 96%; the remaining 4% was not assigned to a specific category.

Capital gains represented the largest category of recorded queries at 40%. TDS mismatch followed at 22%, while basic ITR filing issues and refund status accounted for 20% and 14%, respectively.

The distribution suggests that professional tax assistance is required for more than just the basic act of filing an ITR. Clients may also need help understanding specific tax situations, resolving TDS differences and dealing with information related to their returns.

The TDS mismatch finding is particularly relevant to the present study because the internship included practical exposure to TDS and reconciliation. However, the 22% figure should only be interpreted in the context of the published study and should not be presented as a finding about Vivek Tiwari & Co.

5 Findings and implications

The study produced the following major findings:

5.1 Income tax compliance is a connected process

The filing process involves several stages, starting from client information and document collection and continuing through verification, tax calculation, preparation, review and filing. A problem at one stage can affect the stages that follow.

5.2 Proper documentation improves the filing process

Complete and organised documents make it easier to verify information and prepare the return. Missing documents can result in additional communication and delays.

5.3 Verification is essential for accuracy

Income, TDS, deductions and other financial details need to be checked before filing. The practical experience showed that small differences should not be ignored and may need further examination.

5.4 TDS reconciliation is an important part of compliance

TDS information needs to be correctly calculated, reported and matched with available tax records. The published case study also identified TDS mismatch as a significant client issue, accounting for 22% of its recorded queries. (Ghogare & Damodaran, 2025)

5.5 Client communication affects workflow

Clients may need to provide additional documents or clarify information. Clear communication can help move the filing process forward, while delayed responses can increase the time required.

5.6 Tax consultancy requires more than technical tax knowledge

The internship showed that tax professionals also need organisational skills, attention to detail, communication skills and the ability to work carefully with financial information.

5.7 Implications for tax consultancy practice

Based on these findings, a few simple improvements can support a smoother workflow:

- A standard document checklist can be shared with clients at the beginning of the filing process.
- Preliminary reconciliation of Form 26AS, AIS, and TIS can help identify differences earlier.
- Organised digital records can make it easier to locate documents and previous records.
- A simple case-status tracking system can show whether documents, computation, review, filing, or verification is pending.
- Standard reminders can be used for clients who have not submitted required information.
- Short explanations or FAQs can help clients understand requirements related to TDS, capital gains, deductions, AIS/TIS and verification.

These measures do not replace professional judgement. Instead, they can reduce avoidable delays and allow tax professionals to spend more time on work that requires professional attention.

6 Conclusion

The study provided a practical understanding of income tax compliance in a professional tax consultancy environment. The internship at Vivek Tiwari & Co. helped bridge the gap between theoretical knowledge and actual workplace practices.

The study showed that ITR filing is a systematic process involving client information, document collection, verification, income identification, tax calculation, return preparation, review, filing and verification. Practical exposure to

Form 16, Form 26AS, AIS, TIS, TDS, challans, Forms 24Q and 26Q and reconciliation helped in understanding how these different activities are connected.

One of the strongest learnings from the internship was the importance of accuracy and proper checking. Tax filing is not simply about entering information into a return. The information needs to be supported by relevant documents and checked against available tax records. TDS reconciliation and verification are particularly important because differences can affect the filing process.

The study also highlighted the importance of client communication and organised workflow. The comparison with the Company B case study showed that documentation, client queries, TDS issues and workflow management can affect the smooth completion of tax-related work in a professional environment.

From a BBA student's perspective, the internship was valuable because it made concepts related to accounting, financial management, business law and communication more practical. It also developed professional qualities such as attention to detail, analytical thinking, time management and responsible handling of financial information.

Overall, the study suggests that effective income tax compliance depends on a combination of accurate documentation, proper verification, reconciliation, professional review, organised workflow and clear communication. These factors together contribute to a more reliable and efficient tax filing process.

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