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A Study on Vouching, GST And ITR Filing at TN Subramanya and Associates

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Abstract

This internship project report titled "A Study on Vouching, GST, and ITR Filing at TN Subramanya and Associates" provides an in-depth understanding of how auditing and taxation practices are carried out in a professional chartered accountancy firm, focusing on three major areas: vouching of accounting transactions, Goods and Services Tax (GST) compliance, and filing of Income Tax Returns (ITR). Vouching, regarded as the backbone of auditing, was observed as a systematic process of verifying invoices, vouchers, bank statements, and agreements in order to ensure accuracy of financial records, detect fraud, and maintain compliance with accounting standards and taxation laws. The study highlighted that while the firm uses computerized document management and reconciliation software to improve efficiency, partial reliance on manual systems still leaves scope for errors and delays. GST compliance, one of the largest components of the firm's services, involved activities such as client registration, return filing (GSTR-1, GSTR-3B, GSTR-9), reconciliation of Input Tax Credit (ITC), and addressing departmental notices. The research found that frequent amendments in GST laws, mismatches in supplier data, and glitches in the GST portal, combined with client communication gaps, make GST compliance challenging, though the firm has been largely successful in avoiding penalties and ensuring timely filings. The ITR filing process was studied across different categories of taxpayers including salaried employees, professionals, firms, companies, HUFs, and charitable trusts, covering steps such as collection of client data, classification of income, computation of taxable income, application of deductions, and e-filing using professional software, with emphasis on the role of documents like Form 16 and Form 26AS. The study revealed that many taxpayers face difficulties in correctly classifying income, choosing the right ITR form, and understanding deductions, highlighting the need for better awareness and education. The methodology adopted was a combination of descriptive and case study research, supported by purposive sampling, with data collected through primary surveys, direct observation, and secondary sources such as academic papers and government documents. Findings indicate that integration of vouching, GST, and ITR services reduces errors, strengthens compliance, speeds up processing, and improves client satisfaction, though challenges remain in ITC reconciliation, manual bookkeeping, and limited digital integration. The study concludes that TN Subramanya and Associates is a well-established firm that has built client trust through accuracy and compliance, yet future improvements lie in adopting advanced technologies like AI and blockchain, strengthening client awareness and training programs, improving communication systems, and achieving full digital transformation to enhance efficiency, competitiveness, and sustainability in the dynamic field of financial and taxation services.

Keywords: Vouching, Auditing, Goods and Services Tax (GST), Income Tax Return (ITR), Input Tax Credit (ITC), Internal Control, Client Awareness, Accounting Records, Professional Services, E-filing, Tax Advisory.

INTRODUCTION

The scope of this study is about Knowing and examining three area of professional accounting and taxation services – vouching, Goods and services Tax (GST) compliance, and Income Tax return (ITR) filing – as they are practiced within a chartered accountancy firm, namely TN Subramanya Associates.

a. Vouching

Vouching is the backbone of auditing. Vouching is a careful process of confirmation of the correctness and validity of accounting entries by way of supporting documents. In TN Subramanya and Associates, vouching is not just a routine work; it is handled as a key process in laying the foundation for sound financial statements and making client books error free and fraud -free. The vouching process in the firm is a systematic method.

It involves. Vouching of purchase bills, sales invoices, payments vouchers, and receipts vouchers. Verification of supporting documents such as bank statement, contracts, delivery challans, and payment receipts of taxes. Matching of journal entries with respective sources documents. Making sure that there is proper authorization for each transaction and that it adheres to accounting principles and taxation regulation. Vouching not only assists in error detection but also in compliance with law and taxation standards like revenue recognition guidelines. Practical exposure at the company provided insight into how technological tools are employed in assisting vouching function, such as computerized document management systems and reconciliation software. The research encompasses the process of vouching for various kinds of transaction including cash receipts and payments, purchases, sales and journal entries. It entails knowledge of how the sources documents are confirmed, the kinds of errors and frauds which could be identified by vouching, and the duties of the auditors. The scope also encompasses examining how technology is utilized by the firm to support the process of vouching as well maintain internal control and accuracy.

b. GST Compliance

The 2017 introduction of GST represented a transformative move in India's indirect tax system by consolidating myriad central and state taxes into one integrated tax regime. GST compliance entails registration, filing of returns, payment of tax, reconciliation and handling notice issued by the GST department. GST related services account for a considerable percentage of TN Subramanya and Associates client book. The company helps clients with GST registration and modification. Filing of regular return like GSTR-1, GSTR-3B and annual returns. Reconciliation of GSTR-2B with purchase register. Handling Input Tax Credit (ITC) claims and reversals. Audit under GST and reply to departmental queries. Audit under GST and reply to departmental queries. The firms GST team liaises closely with accounting personnel and clients for ensuring accuracy in the data, timely filing, and complete compliance. Software application such as Tally, and GSTN utilized to a large extend to download and reconcile data. The experience at the firm gave firsthand exposure to real-time reconciliation and the issues encountered on account of supplier non-compliance or misstated invoice data.

One of the major takeaways was how the company trains clients regarding compliance obligations and watches due dates aggressively to prevent fines. The company also offers advisory on structuring transaction to reduce GST exposure and achieve improved working capital by optimal ITC management.

The research examines the end-to-end GST compliance cycle from client registration to filing of monthly and annual returns, reconciliation of Input Tax Credit (ITC) and replies to tax department notices. In incorporates an understanding of the practical process of firms GST filings such as GST-1 , GST-2, GST-3B and its management of client information deadlines, and dealing with regular regulatory updates.

c. ITR Filing

Filing of Income Tax Return is a compulsory obligation for all individuals and entities having the defined income levels under the Income Tax Act, 1961. It is one of the central activities in the services portfolio of TN Subramanya and Associates. The company processes ITR filing for salaried taxpayers, professionals, partnership firms, companies, HUFs and charitable trust.

The major activities under ITR services are:

Gathering and authenticating client's financial information. Classification of income under proper heals like salary, capital gains, house property, business income and other sources. Computation of taxable income after adjusting exemption and deduction such as under section 80C to 80U. Filing return through government website and professional software like Clear Tax,Winman. The approach of the firm is process -oriented. It facilitates accurate documentation of proof of income, form 16, capital gain statements. Through client interview and questionnaire based evaluation, the firm ensures that all available. One of the valuable lessons learned from this experienced was the significance of tax planning and accuracy of data in preventing notices and fines. The expertise of the firm in handling complicated cases such as foreign income, presumptive taxation and delayed refunds provided extended exposure to the twists of the Indian Taxation System. The assignment comprises preparation and submission of ITRs by individuals, professional firms, and companies. It encompasses calculation of income under various heads, utilization of deductions, comparison of Form 26AS and AIS, and submission through the Income Tax portal.

It also comprises understanding tax planning, error/noise handling or notices, and software utilization for preparing ITR. The study confines itself to the processes, tools, clients, and methodologies embraced by TN Subramanya Associates during the project during. study emphasizes exposure to real world scenarios as opposed to theoretical examination.

REVIEW OF LITERATURE

- **Muppa Neetha Sai and Sundar V (2025)** :Analyses the link between practitioners' perceptions of GST compliance complexity and their satisfaction, identifying factors like managing return timelines, missing deadlines and losing ITC, and documentation issues. The authors suggest improvements through automation and digital infrastructure, better government guidance, and tools for automated alerts and forecasting.
- **Deepak B.D (2025)** critically assesses GST's impact on India's taxation policy, examining effects on revenue generation, economic development, and administrative efficiency. Findings highlight tax structure simplification, revenue and compliance trends, economic integration, sectoral impacts,

technology, and judicial intervention. The author suggests rate rationalization, improved compliance mechanisms, stronger GSTN infrastructure, addressing state revenue concerns, better training and awareness, and judicial safeguards.

- **Frank Arena** and **Famy Walker (May 2025)** evaluates the benefits, limitations, and implications of adopting blockchain in auditing while highlighting its future trajectory. Findings emphasize efficiency, data integrity and transparency, as well as cost and scalability challenges. The authors suggest that regulatory bodies develop new frameworks for blockchain auditing and recommend an initial hybrid model where blockchain complements traditional audit methods.
- **Alaa Shehab Jaber**, **Hanan Ismail**, **Amer Lateef**, and **Fayez Lateef (April 2025)** investigates how accounting provides transparency and how auditing ensures verification and compliance. Findings reveal a strong correlation between these functions, enhanced stakeholder confidence, regulatory compliance as a moderating factor, and qualitative insights. The authors suggest improvements at the organizational and policy levels and recommend directions for future research.
- **CA Satish Kumar Gupta (2025–26)** explains the concept of clubbing income under various provisions and its impact on computing an individual's total income. Findings cover clubbing principles, specific sections, illustrative case laws, and tax treatment of indirect transfers. The author suggests ensuring proper documentation, avoiding tax evasion, educating taxpayers, and offering government advisories.
- **Kiran Kumar M**, **Sriram M**, and **Niveditha R (April 2025)** studies changes in savings and investment behavior under the 2025 reforms, exploring effects on financial security and capital formation for lower and middle-income earners. Findings highlight demographics, income, statistical results, investment behavior, and familiarity. The authors suggest increasing tax literacy, offering financial advisory, using digital tools, and incentivizing long-term investments.

RESEARCH GAP

Although the study provides valuable insights into the processes of vouching, GST compliance, and ITR filing at TN Subramanya and Associates, significant research gaps remain. Much of the existing analysis emphasizes descriptive documentation of current practices, but there is limited exploration of how advanced digital tools such as artificial intelligence, blockchain, or fully integrated ERP systems could systematically reduce manual errors and reconciliation challenges. Similarly, while the report highlights frequent GST amendments and client awareness issues, there is insufficient research on developing structured training models, automated compliance alerts, or standardized digital communication systems to bridge these gaps. In the area of ITR filing, prior studies largely address procedural difficulties, but little attention has been given to taxpayer behavioral aspects, digital literacy, or comparative effectiveness of various professional software solutions. Overall, there is a lack of empirical studies measuring the impact of technology adoption, client education, and process integration on efficiency, compliance accuracy, and client satisfaction in chartered accountancy practices, which creates a scope for future research.

STATEMENT OF PROBLEM

a. Inadequate Documentation and Record Maintenance by Clients

There are few clients with proper documentation and timely records, which causes delays and errors during the vouching process. This hampers the accuracy and reliability of financial records, making audit and return preparation inefficient.

b. Frequent GST Rule Changes and Technical Glitches

Frequent amendments in GST laws and recurring issues on the GST portal make it difficult for professionals to file returns correctly and on time. These technical and regulatory hurdles increase the risk of client non-compliance and may lead to penalties.

c. Data Mismatches with Government Portals

Reconciliation issues arise due to mismatches between client records and data from government portals such as Form 26AS, AIS, and GSTR-2B. These discrepancies complicate the filing of both ITR and GST returns, requiring additional time and effort to resolve.

d. Manual Errors and Lack of System Integration

Manual bookkeeping, classification errors, and lack of voucher verification increase the chance of filing inaccuracies and audit scrutiny. The absence of integrated software tools at the firm level leads to data mismatches and delays in GST and ITR processing.

OBJECTIVE OF STUDY

a. To learn how TN Subramanya and Associates verifies transactions and documents through vouching, ensuring accuracy in accounting records.

b. To gain knowledge of GST registration, return filing, reconciliation, and ITC processes, and how the firm supports clients in GST compliance.

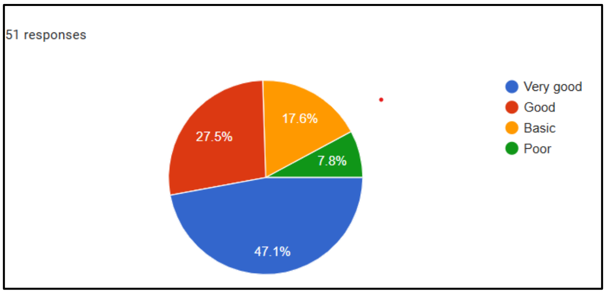
c. To observe how the firm collects income data, applies deductions, and files Income Tax Returns for different types of clients.

RESEARCH METHODOLOGY

This study on “Vouching, GST, and ITR Filing at TN Subramanya and Associates” was carried out using a mix of descriptive, case study, and applied research methods. The descriptive approach helped in systematically documenting how auditing and taxation processes such as vouching, GST compliance, and ITR filing are performed in practice. The case study method was applied by focusing on a single chartered accountancy firm to gain in-depth insights into its operations, internal procedures, and problem-solving approaches. At the same time, applied research was used to bridge theoretical concepts with real-time professional practices observed during the internship, thus ensuring the study was both academically relevant and practically useful. The sampling technique adopted was non-probability purposive sampling, as the research was focused on specific activities within the firm rather than random selection. Cases observed included voucher verification, GST registration and return filing, Input Tax Credit (ITC) reconciliation, and ITR filing for different categories of taxpayers such as salaried employees, professionals, firms, and companies. Instead of a numerical sample size, a qualitative approach was taken where each client case or compliance activity was considered an observation unit. This allowed the study to cover both routine and complex tasks, providing a comprehensive view of the firm’s work.

Data for the research was collected from both primary and secondary sources. Primary data included surveys conducted through Google Forms, structured questionnaires, and direct observation of tasks performed during the internship. Secondary data was drawn from textbooks, government portals, professional journals, and published research papers to support the findings and strengthen the literature review. The collected data was analyzed through qualitative interpretation, supported by charts and tables, to identify patterns, challenges, and best practices in vouching, GST, and ITR filing.

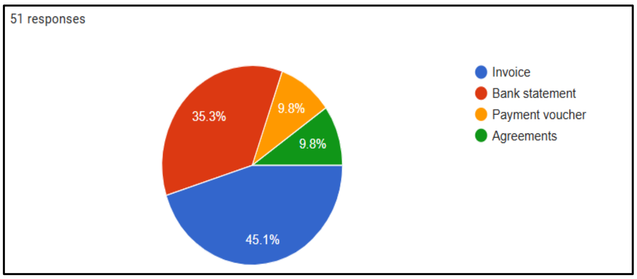
DATA ANALYSIS AND INTERPRETATION



INTERPRETATION

The review of responses gathered on the survey questionnaire via Google Form offers interesting information about the participants' comprehension of vouching in accounting and auditing. Of the 51 individuals surveyed, the highest proportion, 47.1%, responded that their knowledge was very good. It suggests that almost half of the participants have complete control over the concept, which could be due to previous academic exposure, practical training, or professional exposure. Then there were another 27.5% who claimed to have good understanding, indicating that over a quarter of the sample is relatively comfortable with the process, although perhaps they still need to have greater levels of knowledge in order to achieve an advanced level.

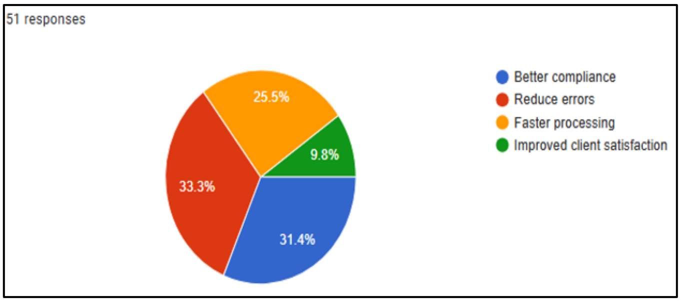
On the other hand, 17.6% of the sample admitted to only having a basic level of understanding. This implies that some part of the group understands the basics but is unclear about how vouching works practically in actual auditing contexts. Also, 7.8% of the respondents admitted to a poor understanding, which points to a knowledge deficit that might cause difficulties if such people have to apply the techniques of vouching in practice. While this percentage is somewhat low, it is indicative of the requirement for further training or learning material.



INTERPRETATION

The pie chart illustrates the opinion of 51 respondents on documents most frequently vouched for during vouching at TN Subramanya and Associates. In the findings, it is evident that invoices rate highest at 45.1%, as indicated by the respondents as a major concern. This discovery reveals that invoices make up the basis of the vouching process since they are direct proof of business transactions and are used as a primary means of verifying the validity of financial records. The bank statements come second with 35.3%, revealing that these play a vital role in reconciling company records with bank data. Their application not only aids in confirming payments and receipts but also confirms the authenticity of account balances and avoids financial irregularities.

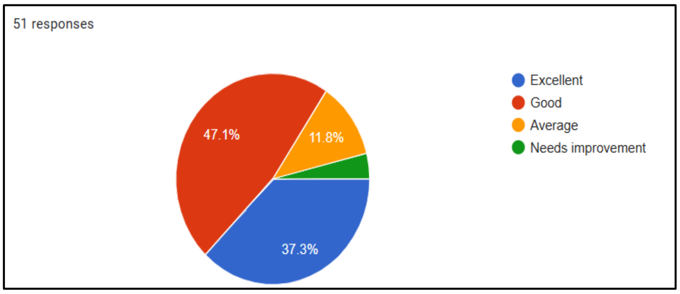
On comparison, payment vouchers and agreements received equal attention, each constituting 9.8% of the replies. Although these documents are not the focal point of vouching, they complement it by supporting financial verification. Payment vouchers can be helpful in vouching for cash and bank transactions, while agreements are contractual or legal proofs supporting the validity of some entries. Combined, the chart shows that bank statements and invoices form the main papers of the vouching process, while payment vouchers and agreements are additional but important factors that support the completeness and reliability of financial verification.



INTERPRETATION

The pie chart shows the most important advantages of integrating Vouching, GST, and ITR services, based on 51 responses. The majority of the respondents, 33.3%, think that minimizing errors is the most important benefit. This points out how integration increases the dependability of financial information by lessening manual errors and providing more accuracy in reports. Close on its heels, 31.4% of respondents see improved compliance as an important advantage, and that speaks volumes about the contribution of integration in satisfying regulatory requirements, aligning with laws, and mitigating the risk of fines. Taken together, these answers reflect that accuracy and compliance are the essence of what is expected of integrated financial services.

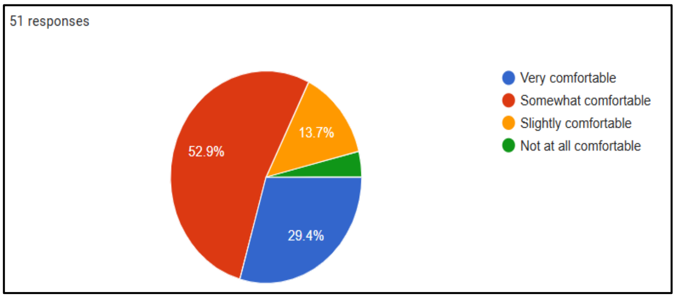
Parallelly, 25.5% of the respondents indicated quicker processing as an advantage, highlighting the speed and time-efficiency of integration. Through automation of procedures and streamlining of documents, integration enables organizations to perform large amounts of work more efficiently. While better client satisfaction was met with a comparatively lower response rate of 9.8%, it is still a critical outcome because effective, accurate, and compliant services ultimately establish client trust and long-term professional relationships. Overall, the interpretation is that even though accuracy and compliance are the main value of integration, efficiency and client satisfaction are also supported, thus leading to better organizational performance and improved quality of service.



INTERPRETATION

The pie chart shows the overall experience of learning and skill acquisition during the project, as per feedback from 51 respondents. Most of the respondents, 47.1%, marked their experience as "Good," indicating that the project was effective in delivering extensive knowledge and hands-on experience. Also, 37.3% of the respondents scored their learning as "Excellent," which shows that for most, the project provided a great learning opportunity to build skills, boost confidence, and translate theoretical principles into practice. Combined, these statistics point out that close to 85% of the respondents believed that the project was extremely useful, validating its success in achieving its set learning goals.

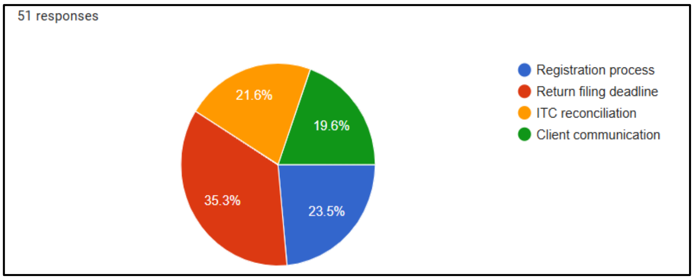
Concurrently, 11.8% of the participants rated their experience as "Average," suggesting that though they learned a little, the results failed to live up to their expectations. A minimal number of 3.9% opined that their learning "Needs improvement," which was in directions where more guidance, materials, or more organized activities could have been offered. This feedback emphasizes that while the overall rating is emphatically positive, ongoing improvements in project design, mentoring, and exposure can ensure that all participants gain equally. Altogether, the chart indicates that the project not only achieved its targets but also had a marked influence on skill development, while providing worthwhile lessons for the purpose of improving future initiatives.



INTERPRETATION

The pie chart illustrates the respondents' level of comfort in understanding GST registration and return filing (GSTR-1, GSTR-3B), based on 51 responses. The majority of participants, 52.9%, reported being somewhat comfortable, indicating that while they have a fair level of understanding, there is still scope for improvement. Around 29.4% stated they are very comfortable, reflecting a strong grasp of the process.

On the other hand, 13.7% felt only slightly comfortable, suggesting limited knowledge, while a small portion, 3.9%, expressed they are not at all comfortable. Overall, the findings suggest that most respondents possess at least a moderate understanding of GST procedures, but there remains a significant proportion who may require further training or guidance to build full confidence in managing GST compliance.



INTERPRETATION

The pie chart represents the most difficult areas of GST compliance work according to 51 participants' responses. Of the several factors, ITC reconciliation was found to be the greatest challenge by 35.3% of the respondents as the most difficult part of GST compliance. It suggests the hardships that professionals undergo in reconciling input tax credit information with supplier accounts, which at times involves precision, time, and constant vigilance. The deadline for filing returns was the second significant challenge at 23.5% of the votes. This captures the urgency of meeting tough deadlines and making sure all information is filed correctly so that there are no penalties or non-compliance.

Some other challenges are client communication at 19.6% and registration process at 21.6%. Client communication problems identify the disconnect between professionals and clients in providing timely and accurate information, which may slow down compliance work. In the same vein, the process of registration was identified as a problem by a significant percentage, which identifies the procedural difficulties and intricacies involved while registering under GST. Generally, the study implies that although several facets of GST compliance pose challenges, deadlines for reconciliation of ITC and filing of returns are seen as the most pressing areas to focus on, while registration and client communication, less critical in relative terms, also contribute toward the overall burden of compliance.

FINDINGS

The research on Vouching, GST Compliance, and ITR Filing at TN Subramanya & Associates elicited the following in-depth observations:

A. Vouching

Vouching is at the heart of financial statement reliability. The results point out that invoices (45.1%) and bank statements (35.3%) are the most commonly vouched documents, the backbone of transaction verification. Payment vouchers and agreements take a lesser but supporting role.

Most of the respondents (approximately 75%) had good or very good knowledge of vouching, which indicates a reasonable awareness of its significance. Approximately 25% of the population had basic or poor knowledge, which shows a deficiency in practical experience.

The company employs technology like document management systems and reconciliation software that enhance accuracy and efficiency. Yet, there is partial usage of manual methods, so there is scope for error and inefficiency.

Vouching was also found to be a valuable tool in fraud identification and in confirming compliance with accounting and tax rules.

B. GST Compliance

The study states that GST services take up a substantial majority of the firm's activities, from registration and filing (GSTR-1, GSTR-3B, GSTR-9) to ITC reconciliation. The majority of the respondents were "somewhat comfortable" with GST filing processes, and just approximately 30% said they were completely confident. This indicates a gap in knowledge on dealing with complexity of compliance.

Reconciliation of ITC was identified as the hardest part of GST work (35.3%), followed by deadlines for filing (23.5%). Client communication and registration procedures were also identified as huge challenges. In spite of these difficulties, the company was cited as "effective" or "very effective" by 76% of respondents in avoiding fines and penalties, which shows its ability in protecting clients from compliance threats. Integration of GST compliance with other offerings was relatively robust, with almost 75% of respondents having stated that there was full or virtually integrated process.

C. Income Tax Return (ITR) Filing

The company services a vast range of customers—ranging from individuals to firms, trusts, and partnerships—while being compliant with the Income Tax Act, 1961. Electronic filing of income information (through mail or upload) was the most frequent practice (35.3%), yet the traditional physical filing (31.4%) still dominates, displaying a transitional stage between manual and electronic systems. The most frequent issues encountered in the preparation of ITR were classifying sources of income (33.3%) and obtaining proper documents (29.4%). This is more of conceptual and organizational in nature than technical portal-based, which was assessed as being less important (11.8%).

The most significant finding was the awareness gap in selecting the right ITR forms. Just 27.5% of them recognized ITR-6 as the right form for companies, whereas the rest mixed it up with personal forms like ITR-1, ITR-2, and ITR-3. Form 16 awareness was also patchy. While 52.9% identified it as a TDS on salary, almost half linked it with investments, capital gains, or foreign income—showing uncertainty.

RECOMMENDATIONS

A. For Vouching

Organize formal training workshops for interns, new staff members, and even customers to reinforce the knowledge of vouching concepts. Shift towards end-to-end digital solutions for voucher checks and record keeping, which would decrease human error and save time. Use standardized internal control methods and monitoring systems to prevent fraud detection from being hindered by manual constraints.

B. For GST Compliance

Adopt AI-driven reconciliation solutions or high-end accounting software that automatically identify client record-GSTR-2B data mismatches. Build a client communication system with automated deadline and document submission reminders to prevent last-minute submissions.

Offer ongoing professional development of staff and regular client workshops to remain current with regular GST law changes. Develop checklists and SOPs to automate registration and compliance procedures.

C. For ITR Filing

Organize awareness campaigns to inform clients on the proper ITR forms and the proper use of form like Form 16. Develop easy-to-follow guides and FAQs detailing income classification, claim of deductions, and filing procedures in plain language.

Remind clients to upload documents using secure online portals in order to minimize reliance on paper and accelerate data collection. Provide one-on-one tax planning sessions for clients to minimize errors, increase awareness, and maximize deductions.

CONCLUSION

The study proves that TN Subramanya & Associates is an established firm with deep experience in vouching, GST compliance, and ITR filing. The firm has established a reputation for accuracy, client satisfaction, and efficient compliance handling, but there are challenges in issues like ITC reconciliation, regular changes in GST law, gaps in taxpayer awareness, and reliance on manual processes to some extent. The implementation of vouching, GST, and ITR filing was highly efficient in eliminating errors, ensuring compliance, and enhancing client confidence. The research points out that though technology adoption is already underway, a comprehensive digital makeover is essential for seamless operations. Furthermore, client training and organized instruction will be key in bridging awareness gaps and avoiding compliance mistakes.

Overall, TN Subramanya & Associates is well-positioned to drive growth and boost its professional reputation in an environment with intense competition in financial services. Through the adoption of technology, deepening client engagement, and building its digital footprint, the practice can step towards being a future-proof, technology-enabled, and client-focused accounting practice.

Declaration of Conflicting Interests

The authors declare no potential conflicts of interest with respect to the research, authorship and publication of this article.

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