



A STUDY ON AWARENESS OF TAXPAYERS REGARDING GSTR FILING

Submitted by

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Abstract: This research is based on primary data collected from the clients of KPMS & Associates, with a survey resulting in 115 respondents. The study explores the awareness of taxpayers regarding GSTR filing, focusing on the challenges and impact of GST. It highlights the need for improved educational resources, simplified procedures, and better technical support in the filing process. The research discusses the types of GSTR forms and the role of management information systems. Additionally, it emphasizes the services provided by KPMS & Associates in addressing compliance and growth solutions. The findings indicate that many taxpayers face difficulties due to the complexity of GSTR filing procedures and lack of adequate support. Therefore, the study suggests enhancements in taxpayer education and the simplification of filing processes to facilitate better compliance and efficiency. KPMS & Associates is shown to be instrumental in providing robust solutions to navigate these challenges effectively.

I. INTRODUCTION

The study aims to evaluate the impact of tax education on taxpayer comprehension and adherence to GSTR filing requirements, with a focus on taxpayer awareness of GSTR filing. It seeks to determine if taxpayers' GSTR filing and compliance habits, as well as how well they have adapted to the GST system, have benefited from tax education. By examining these components, the study seeks to identify the areas in which taxpayers continue to face challenges and the extent to which these challenges impact their ability to comply with GSTR rules.

These objectives are going to be achieved through administering questionnaires to get data and opinions from different categories of taxpayers, including SMEs, among others. Such surveys will help evaluate how well they understand the regulations on filing the GSTR and the areas where they lack understanding and thus, require more guidance/assistance. When used to develop further refined approaches to the organisational of specific and more impact training programmes, the findings will be useful to policymakers and tax authorities to enable them gain improved perception on the consequences that the findings portend for conformity and ease-of-filing among the taxpayers.

Statement of the Problem

The details of the problem statement emphasize on identifying the level of awareness and Tax payers' level of compliance to the GST Return (GSTR) filing regulations. The purpose is to assess the general knowledge of taxpayers and, if any, the weaknesses regarding the tax obligations under the GST regime. The government of many countries introduced GST to minimize and make the multiple indirect taxation systems more efficient and quit complex for the taxpayers and they are bound to file various returns which includes GSTR-1, GSTR-3B and GSTR-9. Adherence to such filing is very essential for the efficiency of the tax regime through orderly collection of revenues and minimization on tax avoidance.

However, the rules and regulations of GST are very prominent and the procedures of filing GST returns also change quite often, which may become a problem for the taxpayers. Some people and firms may not be in a position to cope with the updates hence becoming out of compliance without intending to. This area is more important for SMEs and every individual taxpayer who may not be rich enough to consult professional tax advisors.

Recognising the areas where there is lower awareness and understanding may assist the tax authorities design firstly the education interventions. These can be workshops, new and less complex guides, or web tools that intend to increase the level of compliance

among taxpayers. Finally, the improved awareness levels among the taxpayers in regards to the GSTR filing requirements would thus aid in improving the efficiency of the tax processes; this would help instil the voluntary compliance amongst the citizens as well as reducing the procedural hassles for the both parties.

Objectives of the study:

- To evaluate the awareness level with reference to GSTR filing will help in establishing the extent of how much aware taxpayers are with their GST related responsibilities and also to remind them about their non-compliance.
- To assess Taxpayers' difficulties like understanding the complicated formats of GSTR forms, problems of technical failure in the online portal, correct entries to be made in the input tax credit, tight compliance schedules, undertaking changes in rules and regulation of GSTR filing, matching of invoices, and penalties of non-adherence during GSTR filings.
- To learn how accurate and to what extent the tax payers are confident during the filing of the returns.

NEED OF THE STUDY.

Somewhat, the study has a dual function in envisaging the existing loopholes in taxpayer concerns and GSTR filing regulation comprehension. As a result, by assessing the results of measures undertaken to enhance the level of tax education, it wants to identify spheres in which the understanding of the population or their ability to fulfil their tax obligations is insufficient or they experience some problems. This evaluation is crucial in isolating issues including filling complicated templates, determining when input tax credit is possible, and meeting filing schedules.

By identifying the effects of educational ones, it is possible to make correct changes. For instance, it can lead to increased articulation of the tax rules and procedures coupled with better access to the guidance material and the creation friendly tools and GSTR portal. Also, by evaluating the impact of such measures, decision-makers and tax offices can adjust educational activities to the specific needs of taxpayers and enhance their compliance levels as well as improve the quality of submitted GSTR reports. Lastly, it helps create a more educated populace of taxpayers, which subsequently stabilizes compliance ratios as well as increases organizational effectiveness inside the framework of the taxation system.

Company Profile

INTRODUCTION TO CA FIRM:

About the company: KPMS AND ASSOCIATES:

KPMS & Associates, established in 2008, stands as a prominent firm of Chartered Accountants distinguished by its commitment to excellence, client-centric approach, and comprehensive service offerings. Specializing in providing robust compliance services and strategic growth navigation solutions, KPMS combines the depth of expertise characteristic of larger firms with the personalized attention and value focus typical of smaller practices.

At the core of KPMS's operations are its 7 partners, each bringing a wealth of experience across diverse fields including Assurance, Tax, Regulatory compliance, and Business Advisory. With a cumulative experience of over 100 years, the partners lead focused practice groups aimed at addressing complex financial and business challenges faced by clients across various sectors.

The firm's success is driven by its proactive approach to staying abreast of industry developments and regulatory changes. KPMS places a strong emphasis on continuous learning and professional development, ensuring that its team remains equipped with the latest knowledge and skills to deliver cutting-edge solutions to clients.

KPMS is dedicated to delivering tailored professional solutions that meet the unique needs of each client efficiently and cost-effectively. This client-centric approach is underscored by the firm's commitment to integrity, confidentiality, and maintaining the highest standards of professionalism in all client interactions.

Throughout its journey, KPMS has earned a reputation for reliability and trustworthiness in the financial services sector. The firm's proactive advisory services and responsive client support have established long-term relationships built on mutual respect and shared success.

In summary, KPMS & Associates continues to be a trusted partner for businesses and individuals seeking expert financial guidance and compliance solutions. With a strong foundation in professional excellence and a forward-thinking approach, KPMS remains committed to helping clients navigate complexities and achieve their strategic goals in an ever-evolving economic landscape.

History of the firm:

Established in 2008, the Company of Chartered Accountants is able to marry the wide scope of information and depth typically associated with larger companies, with a customized service, inexpensive, connection-oriented approach characteristic for smaller businesses, to an unprecedented degree. A broad range of services that meet the different needs of various or all people have helped it carve an exclusive niche in the world of accountancy.

The company's core values are around offering personalized services while continuing a strong connection, with customers. This balanced approach guarantees that every client regardless of their size receives attention and customized solutions. The team members bring expertise from industries enabling the company to handle complex financial issues with confidence and accuracy. Clients benefit from the company's strategy, which focuses on understanding their business environments and financial goals. By engaging with clients, the company can provide advice and creative solutions that drive progress and efficiency. Whether its auditing, tax planning, consulting or other financial services the company's offerings aim to deliver benefits and support clients in achieving their objectives.

Moreover, the company takes pride in its dedication to keeping up with industry trends and regulatory updates. Through development and a culture of continuous learning the team stays informed about the latest knowledge and skills. This commitment to excellence and current expertise is an advantage for clients navigating the financial landscape.

In essence since its establishment, in 2008 this company has effectively combined the strengths of both large-scale enterprises and boutique accounting firms.

The way they work guarantees that customers get the advantages of a range of knowledge and assets along, with a service that prioritizes relationships. This special mix establishes the company as an ally, in their clients' financial paths offering benefits and nurturing lasting achievements.

organization structure:

SWOT Analysis:

Strengths:

- Adaptability to the technology made the firm evolve.
- A great reputation of trust, integrity and competence.
- Strong firm cultures.
- Open relationships with clients, some of whom are top-level industry leaders.
- We are generally available to our clients on short notice.

Weakness:

- Competition on a majority of the standardized services we provide tends to reduce fees.
- Inability of many older partners to authorize or permit investments in new and innovative services and infrastructure strengthening.
- Firms' infrastructures are based on an old model with higher or now unnecessary costs.

Opportunities:

- The need for advisory services is expanding very rapidly and many of the innovative firms are jumping on these opportunities.
- AI and robotics and other technological methods are rapidly growing and some of our societies are leading and supporting this growth.
- To be able to not only grow with our clients but in many cases to lead clients' growth.

Challenges:

- Much of our value is based on reputation, and a single inappropriate action by a partner could destroy that reputation and a firm's value.
- Swift, more frequent and wide range of tax changes.
- Government regulations.

RESEARCH METHODOLOGY

3.1 Population and Sample

The current survey done on the awareness and the issues related with GSTR filing was made on 115 clients of KPMS & Associates. The GSTR compliance which is an element of the GST filing that exists within the Indian environment relates to the filing of precise returns regarding sales, purchases and tax payment. The survey possibly aimed at determining how much client and their awareness level is in terms of GSTR particular forms such as GSTR 1 for outward supplies as well as GSTR 3b for monthly reconciliation and possible filing in line with such deadlines.

Major goals would therefore be: seeking to pinpoint general misunderstandings or lacunae in clients' understanding of rules and processes on GST and problems they come across when filing. This approach will not only assist in determining each client's level of preparedness, as well as his or her compliance with the prescribed guidelines, but also inform KPMS & Associates whether it should focus more on the education side or particular concentrate on offering extra assistance in any aspect. With this having been gathered directly from the clients, it can fine-tune advisory services and educational information that will assist organizations to navigate through the various compliance issues with GST.

Data Collection Method:

The survey on awareness and problems associated with GSTR filing was online to capture the response of clients of KPMS & Associates. The method was adopted so that maximum geographical reach may be covered in a short period by the clients efficiently and at their convenience. With the help of an online survey, its distribution and reciprocation were quick, hence the process easy and reducing the administrative burden both for the firm and the respondents.

WhatsApp Messages to partake in the survey, including the link to an online questionnaire, were sent directly to clients. In this way, appropriate targeting of various kinds of businesses by size and sector was guaranteed. Moreover, the online format enabled the respondents to fill in the data at one's convenience, thus increasing return rates and lessening errors within the data collected.

The objective of the survey was to gauge the knowledge of clients regarding GSTR filing procedures, due dates, and laws, or any other problems faced by them in this regard. Through online data collection, perceptions could be effectively gathered for KPMS & Associates, which would help in finetuning the recognition of their client needs with respect to advisory shaping in that respect. Such an approach helped elicit detailed responses that would aid in betterment of support for GST compliance for its clientele.

3.2 Data and Sources of Data

The responses collected for this survey on the awareness about GSTR filing among the clients of KPMS & Associates shall be analyzed through a structured and accurate approach that generates meaningful insights for the respective study. First of all, cleaning of data will be done so that responses collected are complete and consistent. These incomplete or invalid entries would therefore get filtered out and will not affect the integrity of the data. The responses, once cleaned, would be numerically coded for easier analysis and transformation into a quantifiable format from categorical data. This preparation step is actually done to have the upcoming analysis based on a reliable and interpretable dataset.

Descriptive analysis is a process of summarizing data. It concretely identifies common trends and variability in the responses. This will underline major trends—the general awareness of the GSTR filing procedure and the most common difficulties encountered by clients. Important findings emerging from this overview will be represented in an engaging manner through charts and graphs, clearly showing and pinpointing key findings. They will help outline data almost diagrammatically and underline major knowledge gaps and common misconceptions of the clients with a high degree of accuracy. These insights will be used to guide KPMS & Associates in developing focused education initiatives, which involve imparting related support strategies to enable compliance with the GST regime by their clients. The firm shall assist the clients in better ways of approaching GSTR filing to address the challenges and gaps identified.

3.3 Theoretical framework

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IV. RESULTS AND DISCUSSION

Data Analysis & Interpretation

Survey on the topic “A study on awareness of taxpayers regarding GSTR Filing”.

A survey titled "A study on awareness of taxpayers regarding GSTR Filing" is conducted amongst the clients of KPMS & Associates, a leading CA firm. The intent of this paper is to gauge the extent of knowledge among taxpayers concerning Goods and Services Tax filing processes in India. It measures GSTR forms, filing deadlines, and regulatory requirements—areas of prime importance to compliance status at large. KPMS & Associates will seek to establish how taxpayers fall short of knowledge or what challenges them in filing GST. The survey results will also feed into the formulation of specific strategies and educational initiatives that will improve client awareness and overall GST compliance. It is an initiative that very much takes cognizance of the commitment by KPMS & Associates towards helping clients with appropriate information and sterling guidance through the maze of GST regulations.

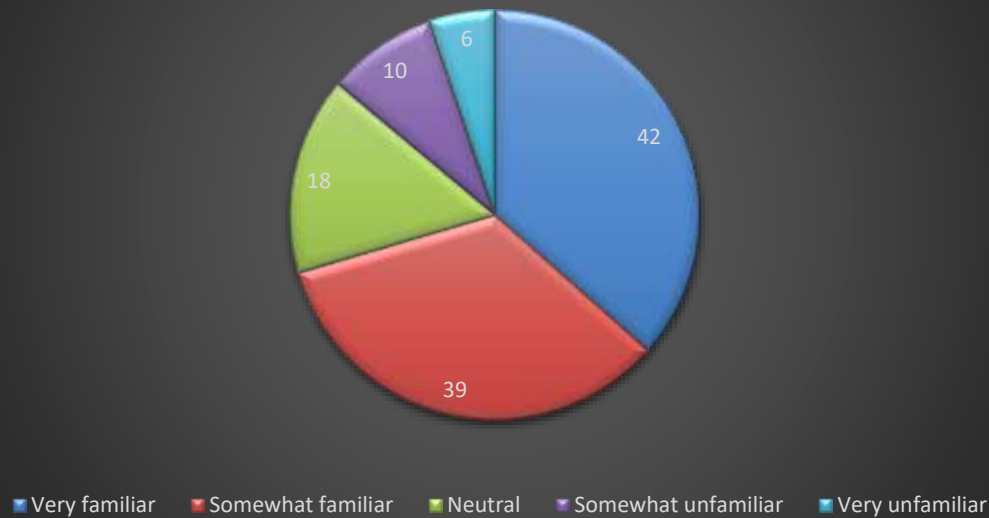
Following are the list of questions and answers provided by people (115 in total) as responses for those questions in form of pie chart and bar graph representing their awareness regarding GSTR Filing:

6.1 How familiar are you with the Goods and Services Tax Return (GSTR)?

Options	Responses	Percentages
Very familiar	42	36.5
Somewhat familiar	39	33.9
Neutral	18	15.7
Somewhat unfamiliar	10	8.7
Very unfamiliar	6	5.2
Total	115	100

The table was the result of survey conducted to the clients of KPMS & Associates regarding awareness about GSTR.

The result of the awareness about GSTR



Analysis & Interpretation:

The 1st question of the survey is about the awareness level of GSTR among the taxpayers and 5 options were provided to respondents. And the options were like very familiar, somewhat familiar, Neutral, somewhat unfamiliar, & very familiar. the survey resulted with most frequency of 36.5% of very familiar, with second highest frequency of 33.9% of somewhat familiar, with third highest frequency of 15.7% of Neutral and later on 4th and 5th place were responded for somewhat unfamiliar and very unfamiliar with 8.7% and 5.2% respectively

6.2 Do you file GSTR Regularly?

Options	Responses	Percentages
Yes	78	67.8
No	37	32.2
total	115	100

The Above table is the result of the survey which was shared to clients of KPMS & Associates.

The responses of GSTR filing about regularly



Analysis & Interpretation:

The Second question of survey is based on filing of returns regularly and it has only 2 options which are Yes (OR) No.

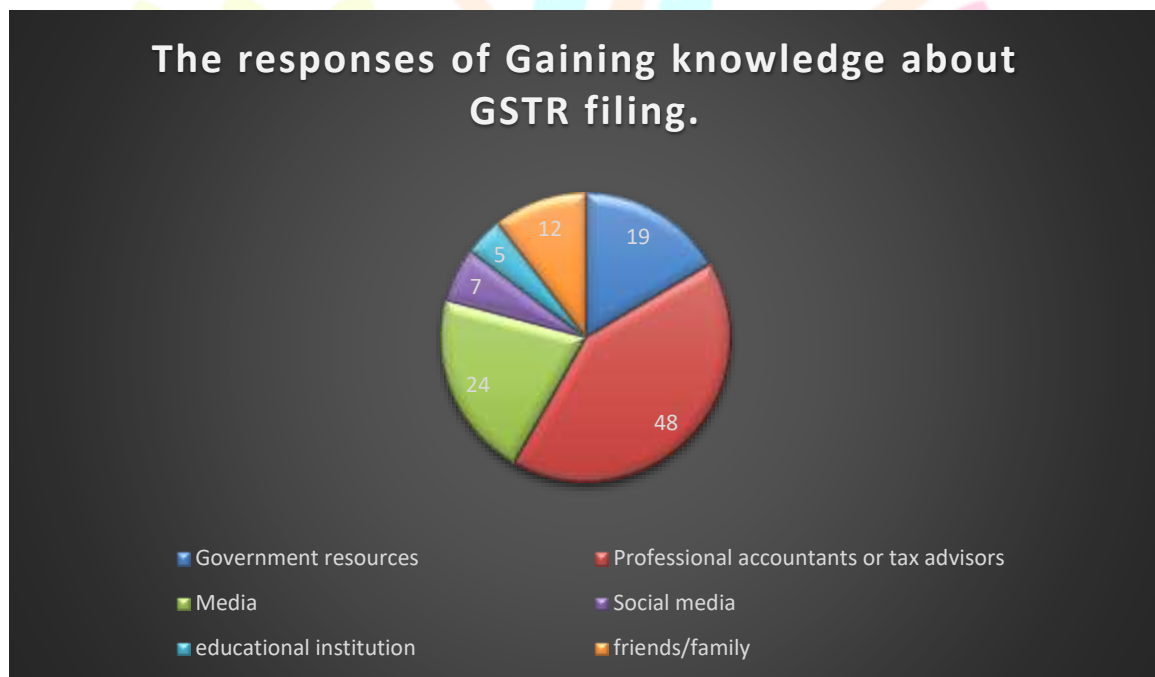
The survey resulted with highest majority of 67.8% for Yes and got a 32.2% for No

So, we can conclude that most of them are regular tax payers and some are Casual tax payers.

6.3 If yes, what sources have provided you with information about GSTR filing?

Options	Respondents	Percentages
Government resources	19	16.5
Professional accountants or tax advisors	48	41.7
Media	24	20.9
Social media	7	6.1
Educational institutions	5	4.3
Friends/Family	12	10.5
Total	115	100

The table above are the diversified responses from the clients of KPMS & Associates.

**Analysis & Interpretation:**

The third question of survey is about how does the tax payers get the knowledge about GSTR filing, and it had a 6 Options like Government resources, media, Professional Accountants or tax advisors, educational institutions. Social media & friends/family.

The results of the survey found out like this from highest to lowest in ascending order:

1st place: Professional accountants or tax advisors with 41.7%.

2nd place: media with 20.9%

3rd place: Government resources with 16.5%

4th place: Friends/Family with 10.5%

5th place: Social media with 6.1%

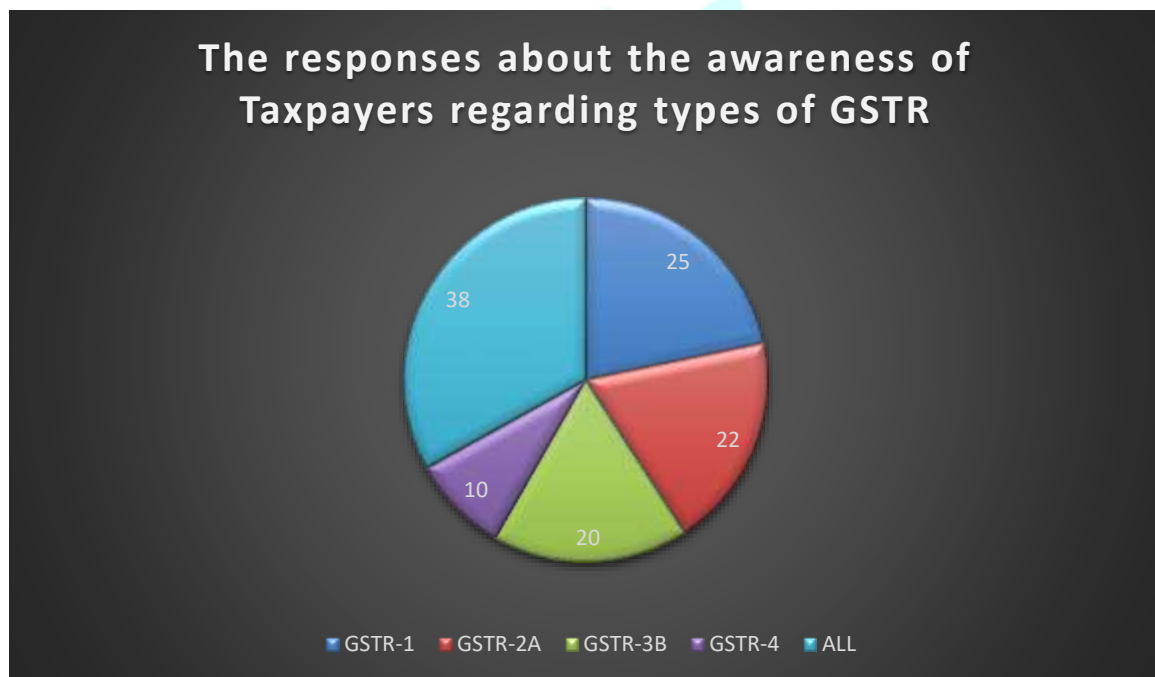
6th place: Educational institutions with 4.3%

The above-mentioned list concludes with that many tax payers gained knowledge from Professional accountants or tax advisors, and from media and government resources, and from other sources.

6.4 Which type(s) of GSTR forms are you aware of?

Options	Respondents	Percentage
GSTR-1	25	21.73
GSTR-2A	22	19.13
GSTR-3B	20	17.39
GSTR-4	10	8.69
ALL	38	33.04
Total	115	100

The above table states the different types of Returns in GST known by the clients of KPMS & Associates.



Analysis & Interpretation:

The fourth question of the survey was about the awareness of taxpayers regarding the types of GSTR. And it had 5 options which were as follows: GSTR-1, GSTR-2A, GSTR-3B, GSTR-4 & ALL.

The results of the survey found out like this from highest to lowest in ascending order:

1st place: ALL types of GSTR with 33.04%

2nd place: GSTR-1 with 21.73%

3rd place: GSTR-2A with 19.13%

4th place: GSTR-3B with 17.39%

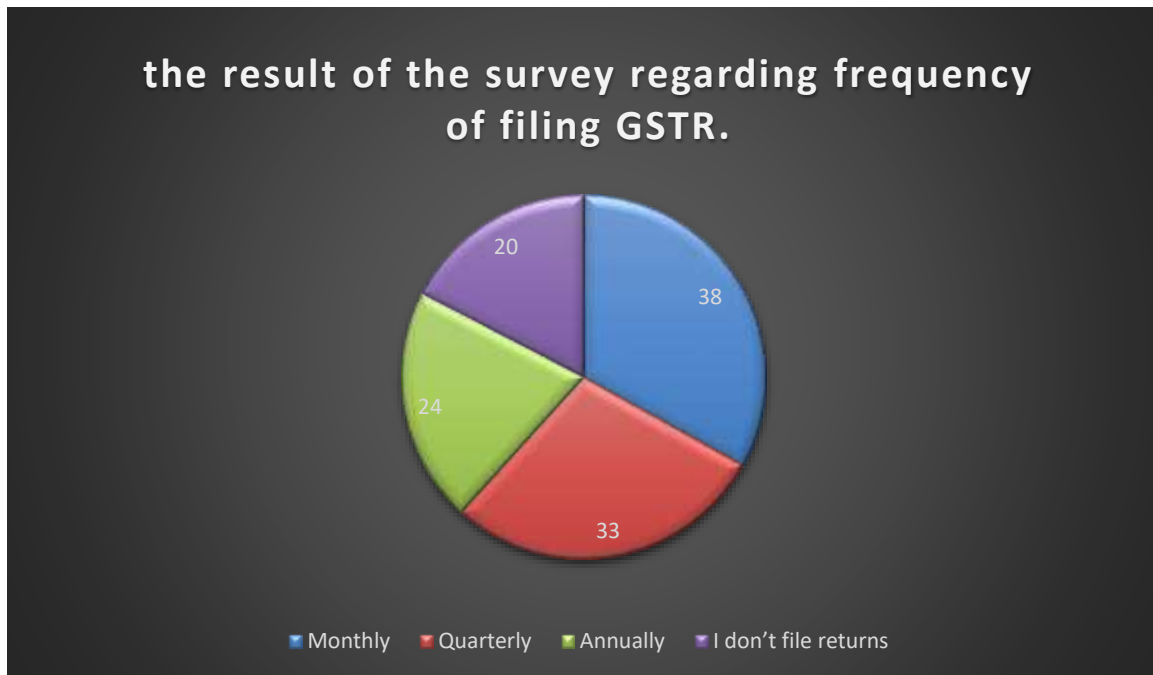
5th place: GSTR-4 with 8.69%

So, we can conclude that most of the sample size have a great knowledge about the types of GSTR, with 33.04% and some respondents separately known about other types of GST Returns.

6.5 What is the frequency of your GSTR filing?

Options	Responses	Percentages
Monthly	38	33
Quarterly	33	28.7
Annually	24	20.9
I don't file returns	20	17.4
Total	115	100

The table describes the frequency of filing Returns of the Taxpayers and collected it via Survey.



Analysis & Interpretation:

The fifth question of the survey was about the regular filing of GSTR and it had 4 options which were like Monthly, Quarterly, Annually & I don't file GSTR.

We can conclude that most of the responses were filed with the option Monthly with 33%, later on with Quarterly (28.7%), Annually (20.9%) & I don't file returns (17.4%) respectively.

So, the KPMS & Associates are filing most of the clients returns monthly.

And the people who filled the option I don't file return are the one who are getting other benefits from the KPMS & Associates.

6.6 Do you utilize any software or professional assistance for filing your GSTR?

Options	responses	Percentages
Yes, I use Software	28	24.3
Yes, I hire a professional accountant	51	44.3
No, I file it myself	20	17.4
Not Applicable	16	13.9
Total	115	100

The above table shows the different responses for the survey.

The result of the survey regarding the filing procedure



Analysis & Interpretation:

The sixth question describes about the filing procedure with the help of any software or hiring an Accountant. The options provided for the respondents were yes, I use software, yes, I hire professional accountant, No I file it myself, & Not Applicable.

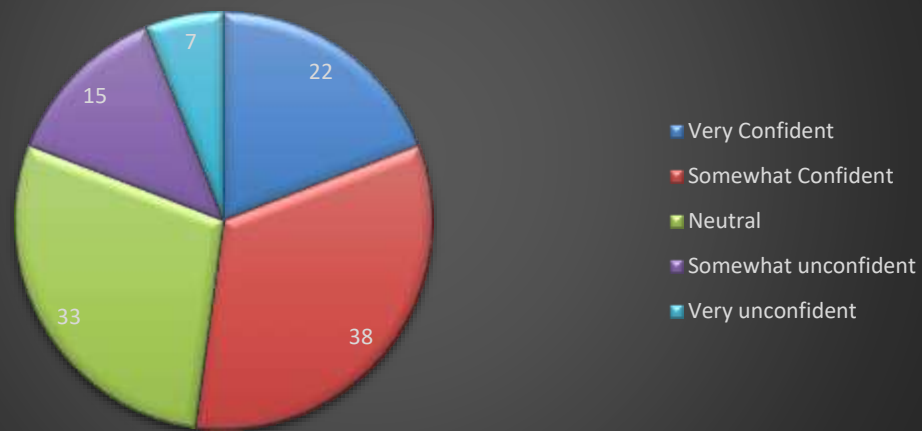
The interpretation reveals that most of the respondents are hiring professional accountant (KPMS & Associates) for filing and checking GST about 44.3%, and some use their own software for calculation of GSTR around 24.3% later on NO, I file it myself (17.4%) and Not Applicable (13.9%) respectively.

6.7 How confident are you in your knowledge of the GSTR filing process?

Options	Responses	Percentages
Very Confident	22	19.1
Somewhat Confident	38	33
Neutral	33	28.7
Somewhat unconfident	15	13
Very unconfident	7	6.1
Total	115	100

The table is the representation of survey regarding confidence level.

The results of respondents regarding the confidence level of tax payers.



Analysis & Interpretation:

The seventh question of the survey was about the confidence level of the taxpayer regarding the filing and its penalties. The options provided for the respondents were as follows Very Confident, Somewhat Confident, Neutral, Somewhat Unconfident, & Very Unconfident.

The results are as follows from ranking higher to lower:

1st place: somewhat confident with 33%

2nd place: Neutral with 28.7

3rd place: Very Confident with 19.1%

4th place: Somewhat Unconfident 13%

5th place: Very Unconfident 6.1%.

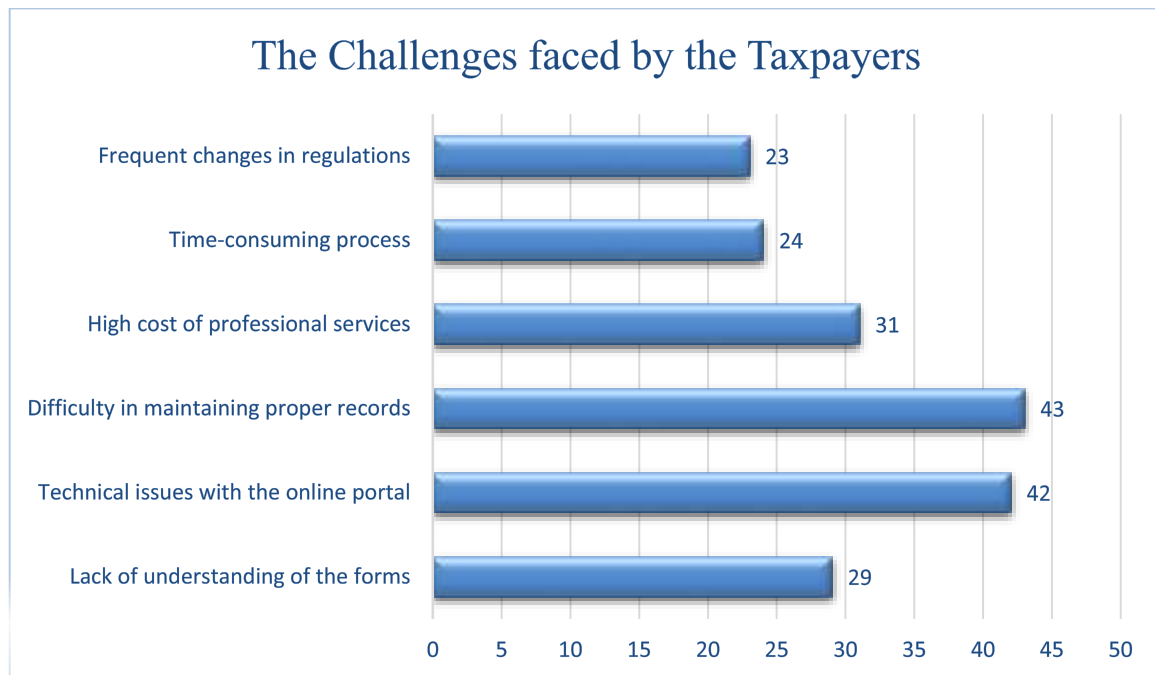
We can come into conclusion as the most of the respondents selected for somewhat confident (33%) and neutral (28.7%). So, the confidence level of the respondents was a little bit less. And they may file wrong returns also. And also there are approximately 19.1% people with extreme confidence.

And around 19.1% combined of Unconfident people we can say less numbers are filing wrong returns.

6.8 What challenges do you face while filing GSTR?

Options choose together	Responses	Percentages
Lack of understanding of the forms	29	25.2
Technical issues with the online portal	42	36.5
Difficulty in maintaining proper records	43	37.4
High cost of professional services	31	27
Time-consuming process	24	20.9
Frequent changes in regulations	23	20.1

The above table shows the selection list of various problems faced by the tax payers while filing returns.



Analysis & Interpretation:

The eighth question of the survey was about the various problems faced by the tax payers while filing returns, option which are given for many selections and options are as follows: Lack of understanding of the forms, technical issues with the online portal, Difficulty in maintaining proper records, High cost of professional services, Time-consuming process, & Frequent changes in regulations.

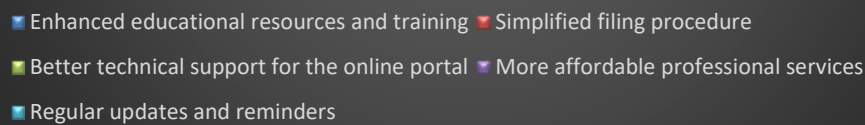
We can analyse that most of them are facing problems with maintaining proper records of entries & technical issues with the GST online portal., we can say that some are facing problems with high professional cost & Lack understanding of the forms., some are facing issues with changes in regulations & time-consuming process.

6.9What improvements or support would assist you in the GSTR filing process?

Options	Responses	Percentages
Enhanced educational resources and training	39	33.9
Simplified filing procedure	25	21.7
Better technical support for the online portal	36	31.3
More affordable professional services	7	6.1
Regular updates and reminders	8	7
Total	115	100

The table shows the various options selected by the respondents of the Survey.

The result of the response regarding suggestions



Analysis & Interpretation:

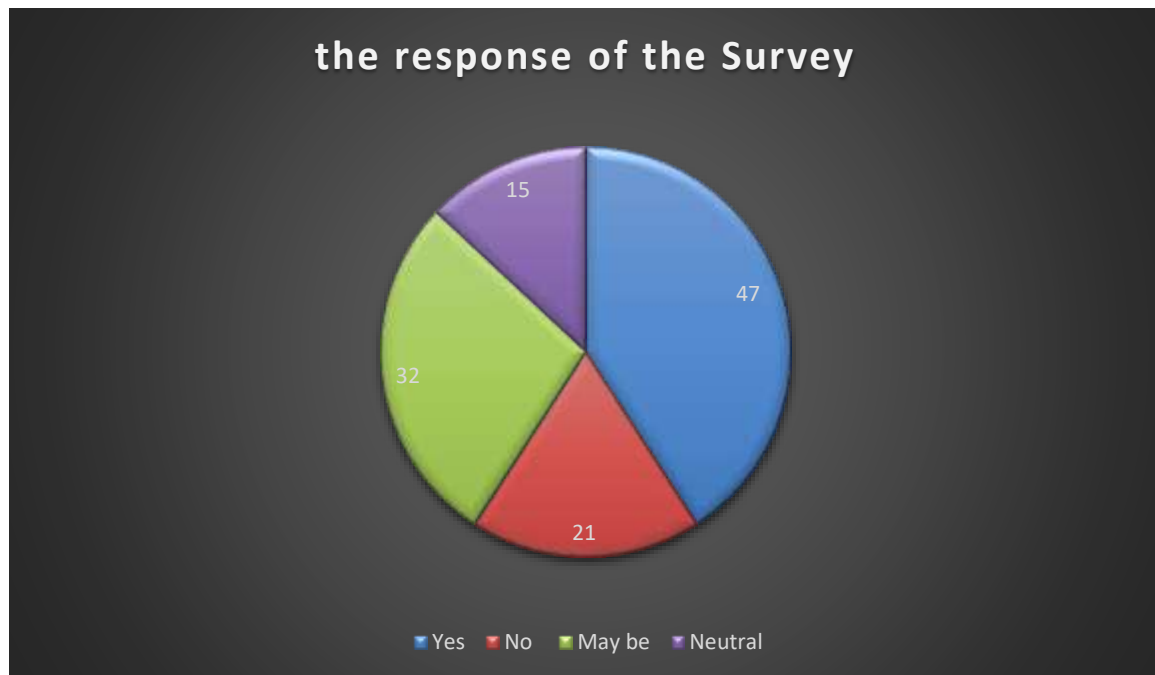
The ninth question states the needed improvement of GSTR filing procedures and other helps for taxpayers. The options provided for the tax payers are as follows: Enhanced educational resources and training, Simplified filing procedure, better technical support for the online portal, more affordable professional services, regular updates and reminders.

The result showcased the Taxpayers need the development more in educational training and resources with 33.9% of people opinion, and constantly they wanted to develop the GST online portal with 31.3% of people opinion. And some other opinions are as follows: Simplified filing procedure (21.7%), Regular updates and reminders (7%), & more affordable professional services (6.1%)

6.10 Do you find the current GSTR filing system to be effective and user-friendly?

Options	Responses	Percentages
Yes	47	40.9
No	21	18.3
May be	32	27.8
Neutral	15	13
Total	115	100

The table is the result of the survey conducted to KPMS & Associates.



Analysis & Interpretation:

The tenth question was about the review of current GSTR filing system and user-friendly method or not. The question provides with yes, no, May be, & Neutral.

We can conclude the survey with the result was very much positive as it was about 40.9% people liked the current GSTR Filing method, and some are neither positive nor negative around 40.8% and remaining are unsatisfied with the GSTR System about 18.3%.

6.11 Please provide any additional comments or suggestions regarding the GSTR filing process:

The additional comments provided by the respondents were as follows:

- HSN tax amount to be calculated automatically, need to add the capacity to hold many numbers of respondents at the same time.
- File it before due dates to avoid penalty
- Should be simplified in HSN/SAC codes for e-invoices do rectify the error which is not uploaded in GST Portal
- The process of filing returns as it is at the moment is rather complex and time-consuming. This is a process that could be simplified, probably by making the user interface more friendly, to enable taxpayers to file returns easily.
- Establish an institutional mechanism for taxpayers to report problems and follow up with suggestions relating to the GSTR filing process. The feedback so obtained should be reviewed periodically to carry out necessary changes.
- It was also suggested that GSTR filing systems may be integrated with other tax systems so as to save a lot of hassle of those taxpayers who need to comply under numerous tax laws.
- Introduce incentives for filing in a timely and accurate manner, including lower penalty rates or future-filing discounting.
- Designate dedicated support channels, including a helpline and chat support, solely for the purposes of GSTR filing-related issues, to help taxpayers in real time.

These are some of the valuable suggestions provided by the Respondents.

Findings, Suggestions and Conclusions

Findings:

The below one are some findings from the survey and research:

- The issue of numerous GSTR forms makes taxpayers encounter complexities and find it a bit hard to complete them, resulting in many mistakes. This issue is quite complicated, especially for the small business owners who do not employ a full-charge accountant. These were some of the defusing reasons mentioned by the respondents especially the need for the simplification of forms and better laid instructions.
- The level of confidence in the filling of GSTR was also revealed and it was observed that experienced taxpayers were more confident as compared to the novices such as individuals and small businesses. This was seen to call for the need to embark on awareness creation and support to help the taxpayers develop confidence.

- The survey pointed out that, while the general information about penalties for the delay or error in filing GSTR is well known to the taxpayers, the specific details remain obscure. Thus, this partial awareness results in higher rate of non-compliance. Further efforts are required in the area of education with the aim of reducing neglect and misinterpretation of consequences.
- Employees' perception about the awareness created by the tax authorities related to the filing of GSTR was fairly divided. Some of the respondents positively received the available resources and support while others complained that the outreach can be more targeted. The suggestions made by the participants were to have more workshops, to provide more information specifically the detailed guides and at last, to be personal in handling common problems that may distress particular taxpayers.
- Concerning the specific online GSTR filing platforms, high recognition was established in this survey; most of the taxpayers had heard of government websites such as GSTN and other private software. However, a small percentage of the population resort to the use of the traditional offline modality hence the need to create awareness and training.
- The findings that were obtained from the analysis of the data covered the various aspects of GSTR filing and the insights that the taxpayers had concerning the same. Sparked the following amended and extended regulation as a complicated and time-consuming procedure, but at the same time recognized its relevance to the taxation system. Some acknowledged measures regarding the ease of filing through the internet were noticed. Currently, there is highly appreciated call for simplicity of the procedures and, to the greatest extent, additional support by both the state and private entities with regard to the general filing procedures. These detailed findings highlight key areas for improvement and the need for targeted interventions to enhance taxpayer awareness, understanding, and confidence in GSTR filing.

Suggestions:

The below ones are some of the suggestions:

- Improved professional development sessions should include specific info on using GSTR forms: the common issues that might be encountered, as well as the correct approach to resolving them. Extending such program specifically for the small business owners and individuals will be more of help in plenty of ways as it will help giving practical knowledge about the filing procedures, awareness about the taxes to be paid and also helps in avoiding mistakes in the GSTR filings.
 - It should be one of the key initiatives of simplified guidance to achieve ease and step-by-step completion of GSTR forms. In fact, there is a clear need for guides that minimize errors by making extremely complicated sections very simple in terms of steps. With clarity and access being further facilitated in this manner, it is expected that taxpayers would be better empowered and equipped to learn about their obligations and discharge them with the required accuracy through a facilitative filing regime.
 - Awareness campaigns should hence be more focused on educating taxpayers with regard to the exact penalty for late or incorrect filing of GSTRs. This may also involve gaining compliance by highlighting the benefits to the tax-paying community, such as the avoidance of penalties and maintenance of good standing, by ensuring timely and appropriate filing.
 - Workshops and webinars can be conducted interactively from time to time to train taxpayers on the procedures for filing GSTRs. Such sessions allow questions to be asked and things to be worked out individually; this makes it easier to etch a better understanding of and more confidence in navigating the filing process.
 - Improving user-friendly online tools means improving the filing interface and functionality, thereby giving it wider reach and better overall user experience.
 - The collaboration with tax professionals only refers to arrangements that provide expert support and guidance for the purpose of enabling taxpayers, especially uninformed taxpayers having no accounting knowledge, to correctly file their returns. One-on-one support and professional advice are given to the taxpayers for helping them gain confidence in filing GSTRs and to make returns accurate.
 - A feedback mechanism is a structured system to elicit continuous insights from taxpayers about their GSTR filing experience, with the objective of constant evaluation of user satisfaction, spotting pain points, and process and support mechanism changes in view of real-time feedback and suggestions.
- These suggestions aim to enhance taxpayer awareness, simplify the filing process, and improve overall compliance with GSTR regulations.

Conclusion:

The results of the survey on awareness and challenges faced with regard to GSTR, conducted among member clients of KPMS & Associates, have thrown open many issues. The current study, however, will try to reveal the actual situation with regard to GST compliance in India in terms of awareness about the online platform, awareness of penalties, and taxpayers' confidence.

First, the survey reported good awareness among the taxpayers with respect to online platforms for GSTR filing. Many respondents claimed to know about government portals like GSTN and private GST filing software. Yet, an impressive percentage, still uses traditional offline methods—in this regard, a targeted awareness campaign and training programs would help promote digital alternatives.

In fact, this was supported by the evidence of the taxpayers who claimed that the lack of ability to interpret the forms GSTR was a problem of the complexity and, therefore, the inherent difficulty in handling them. This is a problem for small business owners especially when they do not have the right accounting resources. The repeated statement regarding how the forms need to be easier in understanding and how the instruction has to be clearer signaled that the tax authorities and software developers should be working proactively toward making these documents more accessible and reduce the error incidence.

The survey also throws light on different confidence levels that taxpayers have regarding their ability to file GSTR forms correctly. A high level of confidence was seen in experienced taxpayers and those partnering with professional services, whereas a

considerable section of individuals and small businesses showed apprehension. This makes it imperative that there be a continued exercise of upskilling through interactive workshops and in collaboration with tax professionals to make taxpayers confident and, thus, compliant.

The second important awareness was found to be that of penalties associated with filing GSTR-based responses. Here, too, although there may be awareness that a penalty eventually accrues in case filing is late or not done correctly, the details on exact penalties are low. Higher intensity awareness programs, possibly focusing on benefits flowing from compliance and costs linked with non-compliance, would reduce chances of non-compliance and help develop a culture of timely correct filing.

The qualitative analysis, through perceptions and attitudes, brings to the fore a few more detailed ones, from the taxpayers towards filing in GSTR1, in this case. At one end were the frustrations pertaining to the complexities; on the other hand, the complaints called for processes that were friendly, and an understanding that this issue of compliance cut across in all the appreciations for the efforts being put in facilitating online filing. This means that the user interfaces for the support mechanisms and educational resource strategies have to be improved continuously to enhance the overall experience of taxpayers.

Appropriate measures in this regard represent increased training programs, simplified guidance, interactive workshops, improved online tools with support from tax professionals, and a strong feedback mechanism. With all these in place, they would effectively support the taxpayers in undertaking GSTR requirements, enhancing compliance in the process, reducing errors, and in its wake bringing in a more efficient and effective tax ecosystem in India.

Annexure:

1)How familiar are you with the Goods and Services Tax (GST)?

very familiar,

somewhat familiar,

Neutral,

somewhat unfamiliar,

& very familiar

2)Do you file GSTR Regularly?

Yes

No

3)If yes, what sources have provided you with information about GSTR filing?

Government resources,
media,

Professional Accountants or tax advisors,
educational institutions.

Social media

& friends/family.

4)Which type(s) of GSTR forms are you aware of?

GSTR-1,

GSTR-2A,

GSTR-3B,

GSTR-4

& ALL.

5)What is the frequency of your GSTR filing?

Monthly,

Quarterly,

Annually

& I don't file GSTR

6)Do you utilize any software or professional assistance for filing your GSTR?

yes, I use software,

yes, I hire professional accountant,

No, I file it myself,

& Not Applicable.

7)How confident are you in your knowledge of the GSTR filing process?

Very Confident,

Somewhat Confident,

Neutral,

Somewhat Unconfident,

& Very Unconfident.

8)What challenges do you face while filing GSTR?

Lack of understanding of the forms

Technical issues with the online portal

Difficulty in maintaining proper records

High cost of professional services

Time-consuming process

Frequent changes in regulations

9)What improvements or support would assist you in the GSTR filing process?

Enhanced educational resources and training

Simplified filing procedure

Better technical support for the online portal

More affordable professional services

Regular updates and reminders

10)Do you find the current GSTR filing system to be effective and user-friendly?

Yes

No

May be

Neutral

11)Please provide any additional comments or suggestions regarding the GSTR filing process:

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