



Data Verification and Compliance Controls in Digital Tax Filing: A Multi-Case Study on AIS Cross-Checking and TIS Classification Verification at a Professional Services Firm

Pathikonda Shivani Sreenath¹, Dr. Selvi S

¹ Student, Faculty of Management Studies, CMS Business School, JAIN (Deemed-to-be University), Bengaluru, India

² Professor, Faculty of Management Studies, CMS Business School, JAIN (Deemed-to-be University), Bengaluru, India.

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Corresponding Author:

Pathikonda Shivani Sreenath

Abstract:

This case study comes from a summer internship at a tax and financial advisory company. During the internship, two real client cases came up while filing income tax returns. In the first case, the value of a client's share sale did not match the value shown in the government's Annual Information Statement (AIS). In the second case, a land transfer from a father to his son was wrongly shown as a commercial sale in the Taxpayer Information Summary (TIS). Even though these two cases look different, they teach the same lesson: information taken from a government tax portal is not always correct or complete, and it must be checked against the client's own documents before it is used to calculate tax. This report joins the two cases into one combined case study. It explains the industry, the company, the two problems, and the steps taken to fix them and to stop such mistakes from happening again.

Keywords: AIS cross-checking, data verification, income tax filing, tax advisory company, TIS classification

1. INTRODUCTION

This report is about two client cases from a summer internship at a tax and financial advisory company. Both cases happened while filing normal income tax returns, and both were solved in the same way: by checking the information that a government tax website had already filled in, and comparing it with the client's real records and the true facts of the deal. Instead of writing the two cases separately, this report joins them into one combined case study. Together, they show one simple lesson that applies across the industry: data taken from a government portal should never be trusted blindly. It must always be checked.

2. INDUSTRY OVERVIEW

A. Why This Industry Matters

The professional services industry helps businesses and individuals handle their tax, legal, and financial work correctly. Companies in this field offer services in taxation, finance, legal advice, digital support, and rule compliance. They act as a bridge between government tax systems and a client's own accounts and records.

B. Common Problems in the Industry

Two problems come up again and again in this industry. First, matching data between different sources is hard. If a client's own records do not match a government record such as the AIS, the tax department may send a notice, charge a penalty, or delay the filing. This happens more often when there are many transactions and some of them are recorded

incorrectly. Second, understanding data correctly is hard. Government tax websites sort transactions into categories automatically, but the category chosen by the system is not always right. If professionals do not check it, the client's tax may be calculated wrongly, and this can lead to extra tax charges or disputes with the client.

3. ABOUT THE COMPANY

The company where the internship took place is a technology-based, ISO-certified consultancy. It offers services in digital transformation, taxation, finance, and compliance. It works with technology experts, law firms, and chartered accountants together, and it supports startups and growing businesses through a service called "Finance and Accounting Department as a Service" (F&A DaaS). One of the biggest challenges for the company is making sure that data coming from government tax websites is understood correctly before it is used. Such data often needs to be checked against the client's documents and the real story behind the transaction.

4. THE TWO PROBLEMS

A. Case 1 — Share Sale Value Did Not Match the AIS

While preparing a client's income tax return, it was found that the share sale value given by the client was lower than the value shown in the government's AIS. This meant that some of the client's share sale transactions were missing from the records the client had shared. If this gap had not been noticed, the tax return would have been filed with incomplete information, and the client could have received a notice from the tax department later, along with extra questions and delays.

B. Case 2 — A Land Transfer Was Wrongly Marked as a Sale

While checking a different client's tax summary, a land transaction was shown as a commercial sale. But the transaction was really a gift-like transfer of land from a father to his son, not a sale. The government system had picked the wrong category for it. If this had not been noticed, the client would have had to pay a much higher tax than needed, because of a wrong capital gains calculation.

5. HOW THE PROBLEMS WERE SOLVED

A. Fixing the AIS Mismatch

The client's own transaction records were compared step by step with the AIS, and the missing entries were found. The correct AIS figure was then used to complete the tax return. After this case, the company made it a standard practice to always compare the AIS figure with the client's own figure before finishing any tax return, so that gaps are caught early.

B. Fixing the TIS Mistake

Instead of accepting the category chosen by the system, the land transaction was looked at closely, along with the real relationship between the two people involved. After this case, the team started checking every transaction shown in the TIS against the client's documents before using it in the tax return, instead of trusting the system's label directly.

C. One Shared Lesson From Both Cases

Although one case was about AIS and share sales, and the other was about TIS and land transfer, both were fixed using the same simple idea: government portal data is a starting point, not the final answer. Bringing the two cases together shows one clear improvement for the whole company — always check AIS and TIS entries against the client's

real documents and the true facts of each transaction before using them in tax filing. This lowers the risk of mistakes, keeps the data accurate, and protects the client from paying too much or too little tax.

6. CONCLUSION

Both cases in this report — the AIS mismatch in a share sale, and the wrong TIS category for a land transfer — teach the same lesson. Government tax data is helpful, but it is not always complete or correct. It must be checked by a professional before it is used. Making this check a normal part of every tax filing, as this company now does, is a simple and low-cost way to avoid wrong tax amounts and disputes with the tax department. This lesson is useful not only for this company but for any tax or finance firm that works with large amounts of client data.

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