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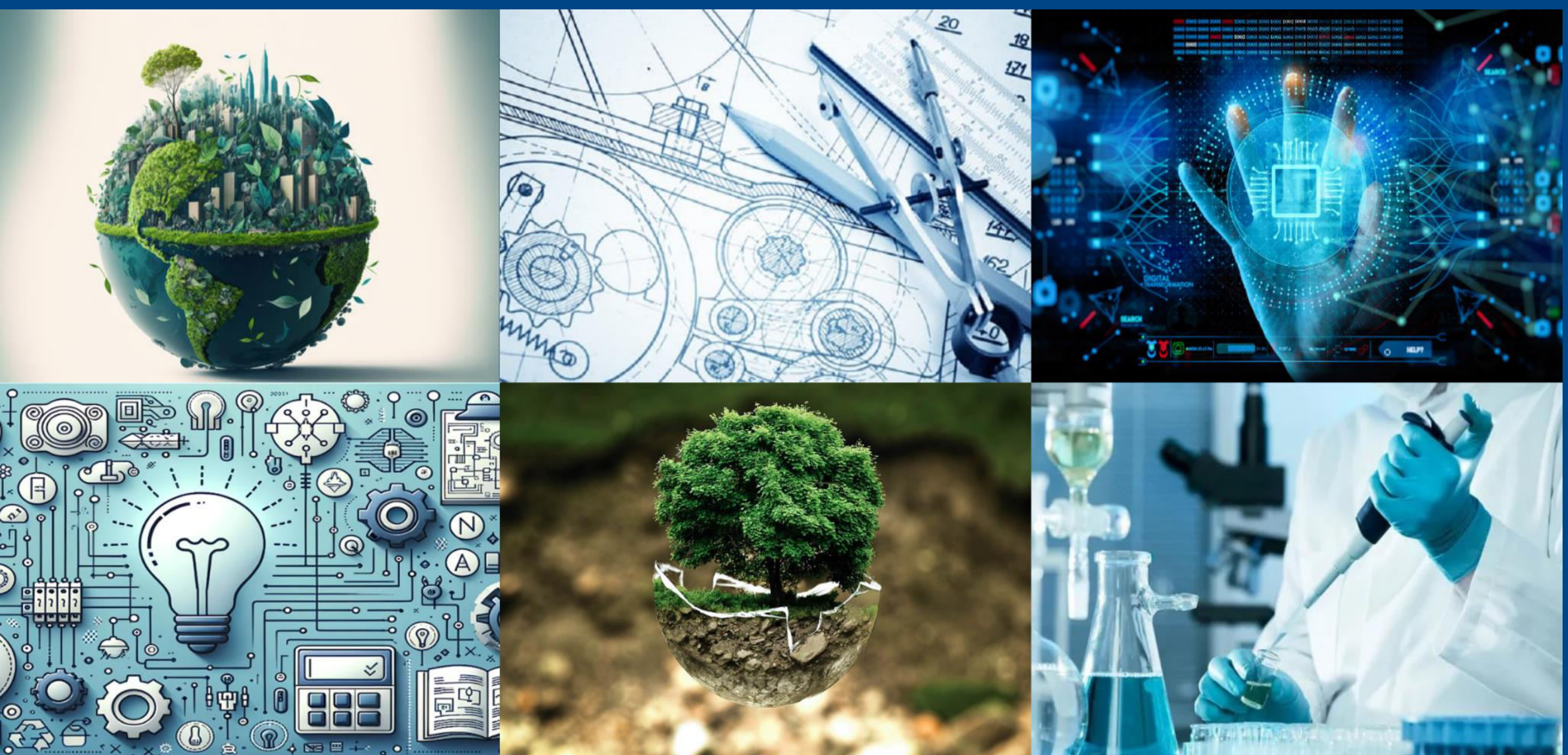

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Customer Satisfaction towards GST Filing Services

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ABSTRACT: Goods and Services Tax (GST) filing has emerged as a significant compliance requirement for businesses, professionals, and taxpayers in India. Customers availing services of GST filing agencies have various expectations in terms of accuracy, time, cost, service quality, and support. The current study, titled "Customer Satisfaction Towards GST Filing Services," was undertaken as a part of the internship at S. Udaya Kumar Associates to assess the level of customer satisfaction and understand the prominent factors affecting customer satisfaction while availing GST filing services. The current descriptive study employed a questionnaire to collect primary data from 70 respondents using Google forms and secondary data from books, journals, articles, and relevant websites. A 5-point Likert scale was used in the questionnaire consisting of 25 statements on Service Quality, Accuracy, Timeliness, Charges, Value, and Overall Customer Satisfaction. The statistical tools used for analysis included percentage analysis, descriptive analysis, Pearson's correlation, multiple regressions, and reliability analysis. The descriptive analysis of the findings revealed a moderately positive perception of customers towards GST filing services. Out of the six dimensions, Timeliness had the highest mean value of 3.625 followed by Service Quality (3.604), Accuracy (3.586), Charges and Value (3.454), and Customer Satisfaction (3.407). Further, it was found that Charges and Value had the maximum impact on Customer Satisfaction ($r = 0.801$), followed by Timeliness ($r = 0.773$). The regression model predicted 75.3% variance for the Customer Satisfaction. Overall, it was found that transparency in charges, timely completion of filings, accuracy in documentation, effective communication and support, and overall value provided play a critical role in determining customer satisfaction.

KEYWORDS: GST, GST Filing Services, Customer Satisfaction, Service Quality, Accuracy, Timeliness, Charges and Value, Customer Support, Tax Services, E-Filing.

I. INTRODUCTION

Goods and Services Tax was introduced in India from 1st July 2017, as a significant reform in indirect taxation system in the country. It was introduced to levy a tax on goods and services and subsume a large number of central and state taxes, resulting in a unified tax structure. GST necessitates various compliances on the part of the taxpayers, which include registration, record-keeping, invoicing, tax payment, and return filing within due dates.

The GST compliances are increasingly being automated with easy online registration, e-filing, and digital payment of taxes. However, the experience of taxpayers with regard to filing GST returns may be fraught with challenges concerning technological glitches, document submission, changing tax regulations, and lack of awareness. Consequently, there are several auditing firms that provide expertise and specialized skills in order to handle GST compliances and returns.

S. Udaya Kumar Associates is a renowned auditing and tax consultancy firm that provides services such as GST return filing, income tax return filing, account auditing, and financial consultancy services to individuals, small-scale businesses, and corporations. They offer professional expertise with regard to tax regulations and compliance procedures while emphasizing on customer-centric approach to meet the diverse needs of their clients.

Similarly, customer satisfaction is an essential parameter to measure the quality of service provided by any organization. With regard to filing of GST returns, customer satisfaction may be ascertained through punctual submission of returns, accuracy of information submitted, professional skills of the personnel handling the tasks, effective communication, client confidentiality, charges levied, and customer support. Individuals availing the services of filing GST returns would be inclined to remain loyal to the service provider if they perceive value for the money

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spent on the service. In addition, they would also be willing to recommend the service to others based on their overall experience.

Therefore, the current research study will focus on examining the level of customer satisfaction pertaining to GST filing services provided by S. Udaya Kumar Associates. Moreover, the study will also evaluate the influence of Service Quality, Accuracy, Timeliness, Charges and Value, and Customer Support on the level of customer satisfaction.

II. REVIEW OF LITERATURE

Sharma, Mishra and Mishra (2021) evaluated satisfaction of village entrepreneurs with e-government. The paper established the connection between the quality of service provided through government portals and the level of satisfaction of the users and emphasized the role of reliable and effective digital government services. This study supports the exploration of satisfaction with GST filing because compliance requires engaging in the e-government services.

Uthaman and Ramankutty (2021) assessed the service quality of beneficiaries of Common Service Centres in India who used e-governance system. The researchers identified the variables of service quality, perception ease of use, perceived usefulness, satisfaction, and trust and established their interrelationship. They concluded that effective and reliable e-government services are beneficial for the citizens.

The audit report of the Comptroller and Auditor General of India (2021) evaluated the GST portal and emphasized the significance of the portal in terms of registration, filing, and payment. The report identified the key areas related to filing GST returns where improvement is needed. The findings support the current study by confirming the importance of effective functioning of the portal for proper GST filing by taxpayers.

Lukman, Tenriwaru and Ikhtiari (2022) explored the impact of tax service quality, e-registration, and e-filing on the satisfaction of taxpayers. The researchers determined several factors associated with tax services that influence the level of satisfaction of taxpayers. This paper is relevant to the current research as it provides arguments about the connection between e-filing services and the satisfaction of the users.

Singh et al. (2022) evaluated the effectiveness of e-government web portals in terms of system quality, information quality, and service quality to meet citizens' expectations. The researchers identified the most critical aspects of e-portal functioning that influence the satisfaction of the users. The findings of this study contribute to the current research by providing arguments about the characteristics of an effective e-portal.

Padiyar et al. (2022) examined the level of satisfaction of the citizens with the e-services provided. The researchers identified the most significant predictors of citizen satisfaction with government services. They concluded that the responsiveness of the service providers affects the level of service quality, which, in turn, determines satisfaction with the service. This study is relevant to the current research as it provides additional evidence on the components of satisfaction with e-filing services.

Al-Rahmi et al. (2022) assessed information-system success of e-government services and explored the role of service quality, perceived usefulness, and trust in the evaluation process. The researchers determined that users' perception of usefulness and trust significantly impact their judgment of the overall success of the e-government services. This finding is essential for this paper because it suggests that the satisfaction of taxpayers with GST filing is influenced by their trust and assessment of the usefulness of the service.

Kumar et al. (2023) evaluated the e-service quality of online grievance redressal portals in India with a focus on security, privacy, and reliability, and found these components to be critical service determinants for the citizens. Therefore, the findings of this study may apply to the current research, providing evidence on the importance of similar components for taxpayers.

Pham et al. (2023) examined e-government service quality, perceived value, satisfaction, and loyalty. The researchers established a link between the quality of service and the value and satisfaction provided and proved that they positively impacted loyalty to the service. This study contributes to the current research by providing additional information on the outcome of service quality on the perception of the users.

Muslichah, Mohammad and Arniati (2023) explored tax e-filing system quality and taxpayer satisfaction and found that e-filing system quality and perceived usefulness positively predicted satisfaction. Similar conclusions were made by Kumar et al. (2023), who also determined that several aspects of service quality significantly impact the level of service satisfaction.

The assessment of the process improvement in GST filing identified the taxpayers' complaints, grievances, and level of satisfaction with the GST services. Therefore, the findings of this research directly relate to the goals of the current study, providing evidence on the characteristics of taxpayers' satisfaction with GST filing.

III. RESEARCH GAP

The literature reviewed shows that service quality, accuracy, timeliness, cost, responsiveness, ease of use, system quality, security and information quality are associated with satisfaction in digital government and tax services. However, there is a lack of research on customer satisfaction with regard to GST filing services in a local professional-service setting.

The literature on GST contains several issues related to technical difficulties, documentation, GST awareness, filing procedures and customer support. Therefore, the current study fills the research gap by focusing on customer satisfaction with GST filing services in five areas: Service Quality, Accuracy of GST Filing, Timeliness of Service, Cost of GST Filing Service and Customer Support.

IV. OBJECTIVE OF THE STUDY

The study has the following objectives:

1. To study the level of customer satisfaction with GST filing services.
2. To identify the factors that influence customer satisfaction in GST filing services.

Hypothesis

In line with the variables and objectives of the study, the following hypotheses can be proposed:

H01 : There is no significant relationship between Service Quality and Customer Satisfaction towards GST filing services.

H1 : There is a significant relationship between Service Quality and Customer Satisfaction towards GST filing services.

V. METHODOLOGY RESEARCH DESIGN

The study adopted a descriptive research design. The objectives of the study included determining the level of customer satisfaction with the services offered by GST filing and establishing the factors affecting customer satisfaction.

Sample Size

The study aimed to cover 70 respondents. This included business people, salaried employees and government employees who had experience with or knowledge of GST filing services.

Sampling Technique

The study used convenience sampling approach. This is a non-probability sampling technique that was convenient to the researcher. It involved selecting respondents who were readily available and accessible and those willing to participate in the study.

Data Collection

Both primary and secondary data were collected to support the study. Primary data was collected using questionnaires. Secondary data was collected from books, journals, articles and websites relating GST filing and customer satisfaction.

VI. ANALYSIS

Percentage Analysis

The study consisted of 70 respondents. Code 1 represented the majority of respondents in the gender variable, accounting for 72.9%, while Code 2 accounted for 27.1%. For age, Code 1 was the largest group with 51.4%. In occupation, Code 4 represented the largest group at 41.4%. Half of the respondents belonged to Duration Code 1 for their use of GST filing services.

Variable	Mean	Standard Deviation
Service Quality	3.604	0.743
Accuracy	3.586	0.894
Timeliness	3.625	0.785
Charges & Value	3.454	0.876
Customer Satisfaction	3.407	0.851

All variables recorded mean values above the neutral point of 3.00. Timeliness had the highest mean score of 3.625, while Customer Satisfaction recorded the lowest mean score of 3.407. This indicates a moderately positive perception of GST filing services.

Correlation Analysis

The Pearson correlation results showed positive relationships between the major variables.

- Charges & Value → Customer Satisfaction: **$r = 0.801$**
- Timeliness → Customer Satisfaction: **$r = 0.773$**
- Accuracy → Customer Satisfaction: **$r = 0.714$**
- Service Quality → Customer Satisfaction: **$r = 0.518$**

Charges and Value therefore had the strongest positive relationship with Customer Satisfaction, followed by Timeliness.

Regression Analysis

The regression model produced:

- $R = 0.868$
- $R^2 = 0.753$
- Adjusted $R^2 = 0.738$
- $F = 49.608$
- Significance = $p < 0.001$

The R^2 value of 0.753 indicates that **75.3% of the variation in customer satisfaction is explained collectively by Service Quality, Accuracy, Timeliness and Charges & Value**.

The significant predictors were:

- **Charges & Value:** $\beta = 0.466$, $p < 0.001$
- **Timeliness:** $\beta = 0.383$, $p < 0.001$

Accuracy was positive but not statistically significant in the regression model ($p = 0.155$), while Service Quality was also not statistically significant ($p = 0.656$).

The regression equation is:

Customer Satisfaction = -0.006 − 0.042(Service Quality) + 0.137(Accuracy) + 0.416(Timeliness) + 0.453(Charges & Value).

Reliability Analysis

The reliability values ranged from 0.642 to 0.775, indicating acceptable to good internal consistency. Customer Satisfaction had the highest reliability value of 0.775

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Variable	Cronbach's Alpha
Service Quality	0.642
Accuracy	0.743
Timeliness	0.708
Charges & Value	0.745
Customer Satisfaction	0.775

VII. FINDINGS

- Customers generally have a moderately positive perception of GST filing services.
- Timeliness recorded the highest mean score of 3.625, showing that customers give considerable importance to timely GST filing services.
- Service Quality recorded a mean score of 3.604, indicating that customers value reliable and professional service.
- Accuracy recorded a mean score of 3.586, showing that accurate GST return preparation and document verification are important to customers.
- Charges & Value recorded a mean score of 3.454, indicating scope for improvement in customers' perception of pricing and value for money.
- Customer Satisfaction recorded a mean score of 3.407, showing that customers are generally satisfied but there is still scope for improvement.
- Charges & Value has the strongest correlation with Customer Satisfaction ($r = 0.801$).
- Timeliness has the second strongest correlation with Customer Satisfaction ($r = 0.773$).
- Accuracy has a strong positive relationship with Customer Satisfaction ($r = 0.714$), while Service Quality has a moderate positive relationship ($r = 0.518$).
- The regression analysis shows that Charges & Value and Timeliness are the most important predictors of customer satisfaction.

VIII. SUGGESTIONS

1. Points to consider for enhancing customer satisfaction level with GST filing service providers:
2. The GST filing service providers must ensure accuracy in the filed returns, financial information, and documents submitted.
3. All the documents and information submitted must be scrutinized, and errors, if any, must be rectified.
4. The service provider should adhere to the timelines and meet the deadlines to avoid customer complain regarding delays and penalties.
5. The charges levied by the service provider for filing GST returns should be justifiable and non-hiked on time.
6. The service provider should also work on their customer support and reply to customer queries promptly.
7. The service provider should give access to the customer to connect via different modes, such as WhatsApp, email, and SMS.
8. The customers should get a comprehensive guide, assistance, and support aboutGST filing procedures.
9. The information and instructions provided must be simple and easy to understand for the customer, especially with limited knowledge of GST filing procedures.
10. The service provider should collect feedback to comprehend what all changes need to be made to enhance customer satisfaction levels.

IX. CONCLUSION

The study entitled "Customer Satisfaction Towards GST Filing Services" was conducted to determine the customer satisfaction level and the factors that influence customer satisfaction with GST filing services. The data collected from 70 respondents were analyzed using percentage, descriptive, correlation, multiple regression, and reliability analysis. The results of the study revealed that the respondents had a moderately positive perception of GST filing services. Timeliness had the highest mean score (3.625), followed by Service Quality (3.604) and Accuracy (3.586). Charges and Value had a mean score of 3.454, whereas overall Customer Satisfaction had a mean score of 3.407. The results of the correlation analysis revealed that all the factors had a positive relationship with Customer Satisfaction. In particular, Charges and Value had the strongest correlation (0.801), followed by Timeliness (0.773), Accuracy (0.714), and Service Quality (0.518). According to the results of the regression analysis, 75.3% of the variance in Customer Satisfaction was predicted by Service Quality, Accuracy, Timeliness, and Charges and Value. In particular, Charges and Value and Timeliness were significant predictors of Customer Satisfaction, with Charges and Value having the strongest influence. Therefore, GST filing service providers should focus on providing timely services, being transparent about the charges, ensuring accuracy, and providing effective customer support to improve customer satisfaction, trust, and loyalty.

X. FUTURE SCOPE OF THE STUDY

The current study can be extended in the following ways. First, the future researchers can increase the sample size and make the study geographically diverse to ensure that the results are generalizable. The current study is limited by the number of respondents, geographical location, time, and the convenience sampling technique. Future researchers can compare the satisfaction levels of customers of different GST consultants, Chartered Accountant firms, and online GST filing services. The comparison can be done in terms of Service Quality, Accuracy, Timeliness, Charges and Value, and other factors. Future researchers can also consider including additional variables, such as ease of use, digital literacy, security, privacy, trust, system quality, information quality, grievance redressal, and perceived usefulness, in the study. These variables have been identified in the literature as important components of digital tax and government services. Future researchers can use a larger sample size and a probability sampling technique to ensure that the results are more reliable and generalizable. In addition, future researchers can conduct a longitudinal study to examine the changes in customer satisfaction over time. Future researchers can also consider evaluating the effect of Customer Support on customer satisfaction, as it was included in the questionnaire but was not considered as a predictor variable in the regression analysis.

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