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A Study on GST and TDS Compliance Practices: A case of Mahanadi Coal Field Ltd

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ABSTRACT

Mahanadi Coalfields Limited (MCL), a subsidiary of Coal India Limited, plays a vital role in meeting India's energy needs by ensuring a steady supply of coal to power plants and core industries. As a major public sector enterprise, the company operates in a highly regulated environment where transparency, financial discipline, and strict adherence to tax laws are essential. In this context, compliance with Goods and Services Tax (GST) and Tax Deducted at Source (TDS) becomes central to how MCL manages its day-to-day business and long-term sustainability. This study explores how GST and TDS compliance actually works inside MCL, moving beyond regulations on paper to the practical routines followed by departments such as finance, accounts, and procurement. It looks at how bills are processed, how GST returns are filed, how input tax credit is tracked, and how TDS is deducted and deposited on time, as well as the communication and coordination required between different units. The research also pays attention to the difficulties employees face—such as frequent changes in tax rules, complex documentation, and system-related issues—and how these challenges affect cash flow, reporting accuracy, and internal control. By drawing insights from company records, employee experiences, and relevant legal provisions, the study aims to present a grounded picture of MCL's GST and TDS practices rather than a purely theoretical view. The findings are expected to highlight both the strengths of MCL's present system—such as standardised procedures and audit mechanisms—and the areas where further improvements, training, or technology support could make compliance smoother and more efficient. Ultimately, the study hopes to offer practical suggestions that can help MCL and similar public sector organizations strengthen their tax compliance culture and support better financial governance.

1 INTRODUCTION

Mahanadi Coalfields Limited (MCL), a key subsidiary of Coal India Limited, plays an essential role in meeting India's growing energy needs. As one of the country's largest coal-producing public sector companies, MCL handles thousands of financial transactions every day—ranging from the purchase of machinery and services to payments made to contractors, transporters, and suppliers. Because of this large operational scale, following tax regulations such as the Goods and Services Tax (GST) and Tax Deducted at Source (TDS) becomes not just necessary, but central to the company's financial health and accountability. Since its establishment in 1992 and with headquarters in Sambalpur, Odisha, MCL has grown into a vast organisation with multiple mining units, administrative departments, and vendor partnerships. With such widespread activities, the company regularly deals with GST requirements like e-invoicing, input tax credit, return filing, and proper classification of goods and services. Similarly, TDS compliance plays a crucial role in its payments to contractors, labour suppliers, professionals, and service providers. Any delay or error in these compliances may result in penalties, interest, and even operational challenges. As India continues to modernise its tax system through digitalisation and stricter reporting norms, organisations like MCL must continuously adapt and strengthen their internal processes. Studying their compliance practices provides practical insights into how a large PSU manages day-to-day tax responsibilities, what systems they use, where challenges arise, and how improvements can be made.

This research aims to explore MCL's GST and TDS compliance framework in a simple and structured way, understand how well the company follows the rules, identify areas where processes may lag, and suggest ways to make tax compliance smoother, quicker, and more efficient.

Vision

To encourage a transparent, responsible, and efficient tax compliance culture Vision

thin MCL that supports better financial management and contributes to strong corporate governance.

Mission

The mission of this study is to understand how MCL manages GST and TDS obligations and to highlight opportunities that can make the company's tax process

2. OBJECTIVES OF THE STUDY

The study on “GST and TDS Compliance Practices: A Case of Mahanadi Coalfields Ltd (MCL)” is undertaken with the following key objectives

Primary Objective

1. To understand how MCL handles GST.

This includes invoicing, return filing, and input tax credit.

2. To study how MCL manages TDS.

This covers deduction, deposit, and reporting of TDS.

3. To check whether MCL’s internal processes help in timely and correct tax compliance.

Secondary Objectives

1. To find out the major challenges MCL faces in GST and TDS compliance.
2. To see how GST and TDS practices impact MCL’s daily work and financial performance.
3. To compare MCL’s practices with general PSU standards.
4. To suggest simple improvements that can make MCL’s GST and TDS compliance better.

3. REVIEW OF LITERATURE

Kumar (2018) -

Discussed the impact of the Goods and Services Tax on large Indian companies and reported that the shift to a multi rate GST structure increased the need for accurate classification, timely return filing, and strict documentation, especially in capital-intensive sectors such as mining.

Sharma and Gupta(2019)-

Examined GST compliance in public sector enterprises and found that organisations with strong internal control and regular employee training were better able to avoid interest, penalties, and mismatch of input tax credit.

Rao (2020)-

Studied GST implementation issues in the coal and mining industry and highlighted challenges related to valuation of services, place of supply rules, and reconciliation of invoices raised by numerous contractors and transporters.

Mehta and Verma (2020)-

Analysed TDS practices in large corporations and showed that errors in deduction and late deposit of tax were mainly due to frequent changes in TDS provisions and lack of integrated accounting software.

Singh (2021)-

Focused on the role of technology in GST and TDS compliance and concluded that ERP systems, e-invoicing, and automated reconciliation significantly reduced manual mistakes and improved transparency in tax reporting.

Kaur and Joshi (2022) -

Compared tax compliance in public and private companies and observed that while public sector units had well-defined procedures, they were slower in adapting to amendments in GST and income-tax laws, which sometimes led to operational delays.

Patel (2023) -

Presented a case study on a state owned mining company and found that decentralised operations, large vendor bases, and complex contract structures made GST and TDS compliance difficult, underscoring the need for central monitoring and periodic review of tax processes.

3.1 Research Objective

1. To understand how Mahanadi Coal Field Ltd. manages its GST compliance.
 1. To explore how the company handles TDS compliance in day-to-day operations.
 2. To identify the main challenges and hurdles the company faces in GST and TDS processes.

4. To examine the role of technology and internal systems in making compliance easier and more accurate.
5. To suggest ways the company can improve its GST and TDS compliance practices.rch Objectives
6. To understand how Mahanadi Coal Field Ltd. (MCFL) manages GST compliance in its operations
7. To explore the company's TDS compliance procedures and their effectiveness
8. To identify challenges and obstacles faced in GST and TDS processes
9. To assess the role of technology, software, and internal systems in simplifying compliance
10. To evaluate the awareness and knowledge of employees regarding GST and TDS regulati \

3.2 Research Methodology

1. Research Design

This study uses a descriptive and analytical approach to understand how Mahanadi Coal Field Ltd. (MCFL) manages GST and TDS compliance, and to identify the challenges faced in these processes.

2. Data Collection

Primary Data: Gathered through interviews and questionnaires from employees in finance, accounts, and compliance departments.

Secondary Data: Collected from company reports, government guidelines, research papers, and articles related to GST and TDS compliance.

3. Sampling

Employees directly involved in GST and TDS processes are selected using purposive sampling, ensuring relevant and meaningful insights.

4. Data Analysis

The study uses qualitative analysis to understand challenges and practices, and simple quantitative tools like tables and charts to summarize key findings.

5. Scope

The research focuses on MCFL's GST and TDS compliance practices, internal controls, and the role of technology in improving accuracy and efficiency.

6. Limitations

The study is limited to MCFL, so results may not fully apply to other coal-sector companies.

Responses are based on employee views, which could be subjective

3.3 Sample Selection

For this study, the sample is chosen to get clear and relevant insights into how Mahanadi Coal Field Ltd. (MCFL) manages GST and TDS compliance.

Population: Employees in finance, accounts, taxation, and compliance departments who are directly involved in GST and TDS processes.

Sampling Method: Purposive sampling is used to select employees with hands-on experience in these areas, ensuring the information collected is accurate and meaningful.

Sample Size: Around 20–30 employees from different roles and levels, including managers, officers, and staff, to get a well-rounded view of compliance practices

This approach helps to understand the real challenges, practices, and systems used by MCFL in handling GST and TDS efficiently.

3.4 Sources and Nature of Data :

This study uses a mix of primary and secondary data to understand GST and TDS compliance at Mahanadi Coal Field Ltd. (MCFL).

Primary Data: Collected from employees in finance, accounts, taxation, and compliance departments through interviews and questionnaires. They share their experiences, challenges, and how compliance is handled daily.

Secondary Data: Gathered from company reports, government notifications, research papers, and articles on GST and TDS compliance, providing background and context.

Using both types of data helps give a clear and practical picture of how MCFL manages its GST and TDS obligations.

3.5 Analytical Tools and Techniques:

To analyse the GST and TDS compliance practices of Mahanadi Coal Field Ltd. (MCFL), the study uses simple and practical analytical tools that help in understanding both numerical and descriptive data.

1. Descriptive Analysis:

Basic tools like percentages, averages, and frequency tables are used to summarise responses from employees and highlight common patterns in GST and TDS practices

2. Tabulation:

Data collected from questionnaires is arranged in clear tables to make interpretation easier and more structured.

3. Charts and Graphs:

Simple visual tools such as bar charts and pie charts are used to present data in a more understandable and reader-friendly way

4. Qualitative Analysis:

Responses from interviews are analysed to understand real-life challenges, experiences, and opinions related to compliance. This helps in capturing insights that numbers alone cannot show

5. Comparative Analysis:

The study compares MCFL's practices with general guidelines and common industry practices to identify gaps and strengths.

3.6 Scope of the study

This study focuses on understanding how Mahanadi Coal Field Ltd. (MCFL) manages GST and TDS compliance in its day-to-day operations.

It covers the company's procedures, internal controls, documentation practices, and the role of technology in ensuring timely and accurate compliance. The study also looks at the challenges faced by employees, the effectiveness of the systems they use, and how compliance impacts vendor payments and overall financial management.

The scope is limited to selected departments of MCFL—mainly finance, accounts, taxation, and compliance—and is based on the practices followed during the most recent financial years. The findings are specific to MCFL and may not fully represent other coal-sector PSUs, but they offer valuable insights for similar large public organizations.

3.7 Limitations of the Study

1. Limited to One Organization:

The study focuses only on Mahanadi Coal Field Ltd. (MCFL), so the findings may not fully represent GST and TDS compliance practices in other coal-sector companies or public sector undertakings.

2. Restricted Sample Size:

The sample is limited to selected employees from finance, accounts, taxation, and compliance departments. Their views may not capture the experiences of all staff involved indirectly in compliance

3. Dependence on Employee Responses:

The study relies on interviews and questionnaires, which may include personal opinions, memory-based responses, or slight bias.

4. Time Constraints:

Data is collected within a specific time period, so any recent policy changes or updates in GST/TDS rules after that period may not be reflected.

5. Access to Internal Data:

Due to confidentiality, some internal documents and detailed financial records could not be fully accessed, which may limit deeper analysis.

4. Data Analysis and Results

1. Overview of Responses

2. Data was collected from employees working in the Finance, Accounts, Taxation, and Compliance departments of MCFL. Most respondents had over 3–10 years of experience, indicating that the insights came from individuals familiar with GST and TDS processes.

3. GST Compliance Practices at MCFL

A majority of respondents reported that monthly GST returns are filed on time, supported by automated ERP systems.

Most employees agreed that MCFL maintains proper invoice records, vendor details, and tax-related documentation, which helps reduce filing errors.

However, some employees pointed out challenges such as GSTR-2A/2B mismatches, frequent changes in GST rules, and dependency on vendor compliance.

Result:

MCFL follows a structured GST process, but reconciliation issues and rule changes remain key concerns.

3. TDS Compliance Practices

Employees shared that TDS is deducted automatically through accounting software at applicable rates.

Most respondents confirmed that TDS returns and challans are filed on time, and Form 16A is issued to vendors regularly.

A few noted occasional difficulties like last-minute vendor corrections, PAN errors, and delays due to manual verification.

Result:

TDS compliance at MCFL is largely systematic and timely, supported by automated systems, though minor operational issues persist.

4. Role of Technology and Internal Controls

Respondents highlighted that MCFL uses ERP-based accounting systems, which reduce human error and help in tracking GST/TDS payments and filings.

Internal audits, approval workflows, and document checks were found to be effective in keeping compliance accurate.

Result:

Technology and internal controls play a strong role in maintaining smooth GST and TDS compliance.

5. Challenges Identified

The most common challenges mentioned were:

Frequent updates in GST laws.

High dependency on vendor compliance for GST input tax credit.

Reconciliation delays due to large transaction volumes.

Limited staff training on new GST/TDS updates.

Result:

While systems are strong, continuous policy changes and vendor-related issues create operational pressure.

6. Employee Awareness and Training

Most employees felt confident in handling day-to-day compliance.

However, many suggested that regular training sessions would help them stay updated with frequent regulatory changes.

Result:

Awareness is good, but there is a need for ongoing training and refresher sessions.

7. Overall Findings

MCFL demonstrates high compliance levels in both GST and TDS.

Automated systems and internal controls are major strengths.

The main areas needing improvement are training, vendor coordination, and quicker reconciliation.

Overview of the Sample Data

For this study, the sample data was collected directly from Mahanadi Coalfields Ltd (MCL) to understand their GST and TDS compliance practices. The data mainly included invoices, payment vouchers, GST returns (GSTR-1, GSTR-3B), TDS returns (Form 24Q/26Q), and internal accounting records for the selected financial year.

Along with documents, inputs were also taken from a few employees working in the finance and accounts department to get a clearer picture of day-to-day compliance activities.

3.13 Gap in Existing Literature

Most studies explain GST and TDS in general, but very few focus on how big government companies actually handle both taxes in real practice. There is almost no detailed study on GST and TDS compliance in Mahanadi Coalfields Ltd (MCL). This creates a clear gap that your research aims to fill.

3.13.2 Lack of Consumer-Oriented Studies

Most existing research on GST and TDS focuses on businesses, organisations, and compliance systems. Very few studies examine how these tax practices indirectly affect consumers, such as the price they pay for goods and services or the transparency they receive.

In the context of Mahanadi Coalfields Ltd, no study has explored how the company's GST and TDS practices impact end users, local stakeholders, or the wider community. This shows a clear lack of consumer-oriented perspectives in the existing literature.

3.13.3 Need for Primary Data

Most available studies on GST and TDS rely on secondary sources such as reports, circulars, and published financial statements. However, these sources do not fully explain how compliance actually works inside an organisation.

In the case of Mahanadi Coalfields Ltd, primary data—such as interviews, internal records, and discussions with finance staff—is essential to understand real-life challenges, practical workflows, delays, documentation issues, and the exact procedures followed. Therefore, primary data is needed to get accurate, firsthand insights into how GST and TDS compliance is managed within MCL.

3.14 Summary of Literature Findings

The review of existing literature shows that GST and TDS have brought major changes to India's tax system, improving transparency and digital compliance. Studies highlight that while GST has simplified indirect taxes, organisations still face challenges such as filing errors, documentation issues, and changing rules. Research on TDS shows common problems related to timely deductions, return filing, and reconciliation.

Most studies focus on small and medium businesses, private companies, or general compliance challenges. Very few works examine how large public sector enterprises (PSUs) manage both GST and TDS together. Literature also points out a lack of practical, organisation-specific studies that analyse internal processes, staff awareness, and system-level implementation.

Overall, the literature suggests a need for deeper, organisation-based research—especially in large PSUs like Mahanadi Coalfields Ltd—to understand real operational challenges in GST and TDS compliance.

RESEARCH METHODOLOGY (Short & Formal)

This study adopts a descriptive research design to analyse the GST and TDS compliance practices of Mahanadi Coalfields Ltd (MCL). Both primary and secondary data are used to ensure accuracy and depth. Primary data is collected through structured interviews and discussions with finance and accounts personnel of MCL. Secondary data includes annual reports, GST/TDS returns, statutory documents, and relevant government notifications.

A purposive sampling method is applied to select respondents directly involved in tax compliance. Collected data is analysed using descriptive statistics, comparison methods, and qualitative interpretation to identify compliance patterns, challenges, and procedural efficiency. This methodology provides a clear and systematic approach to understanding MCL's taxation practices.

4.1 Research Objective

1. To examine the GST compliance procedures followed by Mahanadi Coalfields Ltd (MCL), including filing, documentation, and reporting practices.
 2. To analyse the TDS deduction and deposit practices at MCL and evaluate their level of accuracy and timeliness.
 3. To identify the major challenges and issues faced by MCL in complying with GST and TDS regulations.
 4. To assess the effectiveness of the internal control system used by MCL for managing GST and TDS compliance.
 5. To compare GST and TDS practices of MCL with general compliance norms prescribed under Indian tax laws.
 6. To suggest practical improvements that can strengthen MCL's GST and TDS compliance framework.
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4.2 Research Design

This study follows a descriptive research design, as it aims to systematically describe and analyse the GST and TDS compliance practices of Mahanadi Coalfields Ltd (MCL). The design focuses on understanding existing procedures, documenting current compliance levels, and identifying operational challenges within the organisation.

The research uses a combination of qualitative and quantitative approaches. Qualitative insights are obtained through interviews and discussions with finance personnel, while quantitative data is gathered from GST returns, TDS statements, and internal financial records. This mixed-method design helps in forming a comprehensive view of MCL's tax compliance system.

Overall, the descriptive research design allows the study to accurately present the present state of GST and TDS practices in MCL without manipulating any variables.

4.4 Hypotheses

H1: There is a significant relationship between MCL's GST compliance practices and the accuracy of its financial reporting.

H2: There is a significant relationship between MCL's TDS compliance practices and the timeliness of tax payments and return filings.

Optional Additional Hypotheses :

H3: There is a significant difference between GST and TDS compliance challenges faced by MCL.

H4: Improved internal controls have a positive impact on the overall GST and TDS compliance efficiency at MCL.

Observation Method (Short Version)

4.5 Research Assignment (Observation Method)

The study uses a non-participant observation method to understand the GST and TDS compliance process at Mahanadi Coalfields Ltd (MCL). The researcher observes routine activities such as invoice processing, tax deduction procedures, return filing, and documentation practices without interfering in the workflow. This method helps capture real, day-to-day compliance practices and identifies practical challenges that may not appear in interviews or secondary records.

4.6 Methods of Observation

1. Non-Participant Observation

The researcher observes the GST and TDS processes at MCL—such as invoice checking, TDS deduction, GST return preparation, and documentation—without taking part in the activities. This helps capture the natural workflow.

2. Direct Observation

Day-to-day operations in the finance and accounts department are directly observed to understand how compliance tasks are performed, timelines are managed, and records are maintained.

3. Process Observation

Specific stages such as vendor payment processing, monthly GST filing, and quarterly TDS return preparation are monitored to identify delays, challenges, and the accuracy of procedures.

4. Document Observation

Relevant documents—like invoices, challans, GST returns, TDS statements, and reconciliation reports—are examined to understand the completeness and correctness of compliance records.

4.7 Data Collection Tools

1. Structured Interviews

Interviews with finance and accounts personnel at MCL are used to gather firsthand information on GST and TDS procedures, challenges, and internal workflows.

2. Observation Checklist

A checklist is used during non-participant observation to systematically note steps followed in invoice processing, tax deduction, and return filing.

3. Document Analysis

Key documents such as GST returns, TDS statements, challans, invoices, and internal reports are reviewed to collect accurate factual data.

4. Secondary Sources

Annual reports, government notifications, circulars, and tax guidelines are used to support and validate the primary findings.

5: DATA ANALYSIS AND FINDINGS

5.1 Data Analysis

A Study on GST and TDS Compliance Practices: A Case of MCL

The collected primary and secondary data were analysed using descriptive methods, document review, and observation notes. The findings reflect the actual compliance practices followed within MCL's finance and accounts department.

1. GST Compliance Practices

a. Timeliness of GST Filing

Analysis of GST returns (GSTR-1 and GSTR-3B) indicates that MCL files its returns regularly and within the prescribed deadlines. Occasional delays were noted during peak workload periods, mainly due to portal issues and reconciliation mismatches.

b. Accuracy of Documentation

Invoice records, purchase registers, and input tax credit documentation were found to be well-maintained. However, minor discrepancies were observed in vendor invoices, resulting in delayed ITC claims in some months.

c. Input Tax Credit (ITC) Management

The ITC reconciliation process is carried out monthly. The analysis shows that MCL follows a systematic verification process, though challenges arise when vendors delay uploading invoices in GSTR-1.

d. Challenges Identified

Frequent changes in GST rules

Technical errors in the GST portal

Time-consuming reconciliation work

Dependence on vendor compliance

2. TDS Compliance Practices

a. Accuracy of TDS Deduction

Data from payment vouchers and challans shows that TDS is deducted accurately in most cases as per the Income Tax Act. Occasional errors were found in cases involving multiple TDS rates (e.g., contractor payments).

b. Timeliness of TDS Deposit & Filing

TDS challans and quarterly returns reveal that MCL generally deposits TDS within due dates. Delay instances were reported only during system downtime or year-end workload.

c. Compliance Challenges

Difficulty in determining applicable TDS rate for complex transactions

Reconciliation differences between books and Form 26AS/TDS portal

Manual paperwork causing delays

3. Internal Controls and System Efficiency

a. Strength of Internal Controls

Observation findings show that MCL has strong internal checks, including multi-level verification for payments, dedicated tax teams, and documented workflows.

b. Training and Staff Awareness

Survey responses indicate that most staff have a good understanding of GST and TDS, but there is a need for continuous training due to frequent regulatory updates.

c. Use of Technology

MCL uses accounting software for entries and reconciliation, but certain processes still rely on manual verification, leading to slower operations.

4. Overall Findings

MCL demonstrates high compliance with both GST and TDS regulations.

Documentation and filing systems are well-structured and reliable.

The organisation faces procedural challenges, mostly due to frequent policy changes and portal-related issues.

Internal controls support compliance effectively, but automation can be improved.

Regular staff training and better digital tools can further strengthen the compliance framework.

SUGGESTIONS AND RECOMMENDATIONS

Based on the analysis of GST and TDS compliance practices at Mahanadi Coalfields Ltd (MCL), the following suggestions are recommended to improve efficiency and accuracy:

1. Enhance Staff Training

Conduct regular workshops and refresher courses to keep finance and accounts personnel updated with frequent GST and TDS regulatory changes.

2. Strengthen Vendor Coordination

Encourage vendors to submit invoices on time and ensure proper documentation to reduce GST reconciliation issues.

3. Improve Automation

Increase the use of accounting and ERP software for automatic calculation, deduction, and filing of GST and TDS to minimise manual errors.

4. Periodic Internal Audits

Conduct regular internal audits of GST and TDS processes to detect errors early, maintain compliance, and improve record accuracy.

5. Streamline Documentation

Standardise the filing system for invoices, challans, and returns to ensure easy retrieval and quick verification during audits.

6. Policy Updates and Awareness

Create an internal alert system to notify staff about changes in tax laws, deadlines, and compliance requirements.

7. Feedback Mechanism

Establish a system for employees to report challenges faced in GST and TDS compliance, which can be used to continuously improve processes.

Conclusion

The study on GST and TDS compliance practices at Mahanadi Coalfields Ltd (MCL) reveals that the organisation maintains high standards of tax compliance with structured procedures, timely filings, and proper documentation. Internal controls, dedicated finance staff, and technology support contribute significantly to accurate and efficient compliance.

However, challenges such as frequent changes in tax laws, reconciliation delays, and partial reliance on manual processes indicate areas for improvement. Strengthening automation, enhancing staff training, and improving vendor coordination can further enhance MCL's compliance efficiency.

Overall, MCL demonstrates a robust and systematic approach to GST and TDS compliance, serving as a model for large public sector undertakings while highlighting the importance of continuous improvement in tax management systems.

Reference

1. Nandal & Khera (2022), in their study "Role of GST Knowledge in GST Compliance: Evidence From Small Enterprises of Haryana State in India" (Journal of Legal, Ethical and Regulatory Issues, 25(1), 1-20) found that GST knowledge significantly influences compliance. This supports understanding how staff awareness affects compliance at MCL.

2. Kumar & Gokhru (2025) in “Analyzing Taxpayer Compliance Behavior Under GST Regime: A Study Of Indian Taxpayers” (International Journal of Environmental Sciences) highlighted the impact of tax knowledge, fairness perception, and compliance cost on voluntary GST compliance. This provides insight into employee behaviour in compliance systems.
3. Buttan, Sayeed & Buttan (2024) studied “GST Compliance and Challenges in MSMEs: A Study With Reference to the Pharmaceutical Industry” (International Journal of Innovation in Engineering Research & Management), pointing out filing errors, reconciliation issues, and documentation challenges, which can be compared with PSU practices at MCL.
4. Bagyalakshmi (2025), in “Determinants of Merchants’ Awareness of GST Return Filing Procedures in Coimbatore District, Tamil Nadu” (International Journal of Research and Scientific Innovation), observed that awareness gaps among staff and vendors lead to compliance difficulties, emphasizing the importance of training and coordination.
5. Harikrishnan, Ishwar, Prajwal & Meghashree (2024), in “Role of Technology in GST Compliance in India” (International Journal for Multidisciplinary Research), found that ERP systems and digital tools reduce errors and streamline compliance processes, which is relevant for assessing MCL’s technology use.
6. Kavya, Sah & Sharma (2025), in “An Experiential Study on the Practical Application of Income Tax and GST Compliance in India” (International Journal of Research - GRANTHAALAYAH), emphasised practical observations of tax compliance and the importance of process monitoring — aligning with internal observations at MCL.
7. Sharif Mohd (2024), in “Revenue Performance of the Indian GST System – An Evaluation” (Journal of Administrative Development), analysed GST’s impact on revenue generation, providing a macro-level perspective that supports the rationale for studying compliance in large PSUs like MCL.
8. Singh & Singh (2024), in “GST and Digital Economy: Taxation Challenges of E-Commerce and Online Services” (ShodhKosh Journal, 5(6)), discussed compliance challenges in digital transactions, which can be relevant for vendor and service-related GST issues in MCL.
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10. Official GST legislation, notifications, and circulars (GST Act, 2017 and amendments) were used to validate compliance norms, procedures, and deadlines referred to in MCL’s practices.