

**INTERNSHIP REPORT ON**  
**"A Practical Insight into GST Filing and Documentation"**  
**IN**  
**Abhinandan & Associates**

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**Submitted To:**  
**CIMAGE PROFESSIONAL COLLEGE**

**Under The Guidance Of**  
Prof. Nitish Rohatgi Sir  
(HoD, Management Department)  
Cimage Group of Institution

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**Submitted By: Ankit Kumar**  
Intern – Taxation  
ID Number: 19014  
Registration Number: 22302310089  
BBA-AKU–6th Sem–2022–25

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**Internship Duration:**  
03/07/2025 – 17/07/2025

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**Date of Submission:**

This report is submitted in partial fulfillment of the requirements for the completion of the internship program.

## **Declaration**

I, Ankit Kumar, a student of **Bachelor of Business Administration (BBA)**, hereby declare that the internship report titled:

**“15-Day Internship Report in the Field of Taxation under CA Firm – Abhinandan and Associates:”**

has been prepared by me as part of the academic requirement of the 6th Semester BBA program. This report is based on the practical exposure, tasks, and learnings acquired during my internship tenure from **03/07/25 to 17/07/25**.

I affirm that this report is a genuine work of learning and reflection and has not been submitted to any other university or institution for any academic purpose. The information presented here is based on the actual work experience and observations made during the internship.

I understand that any form of plagiarism or misrepresentation would result in disciplinary action, and I take full responsibility for the authenticity of this report.

**Name:** Ankit Kumar

**University Registration No.:** 22302310089 **Student ID:** 19014

**College/University Name:** Aryabhatta Knowledge University



**ABHINANDAN & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
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**TO WHOM IT MAY CONCERN**

This is to certify that **ANKIT KUMAR**, student of Bachelor of Business Administration of Cimage College, Patna has successfully completed internship in the field of Finance and Accounts in our organization from 03/07/2025 to 17/07/2025 under guidance of **CA ABHINANDAN KUMAR**.

During the period of his internship program with us, he has been exposed to different tasks and has also completed project in the field of Taxation. He was found diligent, hardworking and inquisitive.

We wish him every success in his life and career.

Place:- Patna  
Date:- 17/07/2025

FOR ABHINANDAN & ASSOCIATES  
CHARTERED ACCOUNTANT

*Kumar*  
CA. ABHINANDAN KUMAR  
PROPRIETOR  
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# **Part 1 – Acknowledgement and Preface**

## **1.1 Acknowledgement**

I would like to express my heartfelt gratitude to all those who supported me throughout the successful completion of my 15-day internship at **Abhinandan and Associates**, a reputed Chartered Accountancy firm based in **Patna**.

First and foremost, I extend my sincere thanks to **Mr. Abhinandan Sir**, and the entire team at the firm, for giving me the opportunity to intern under their expert supervision. Their continuous support, patience, and guidance made this internship a valuable and enriching learning experience. I am especially thankful to my internship mentor, whose instructions and insights helped me develop both technical and professional skills.

I am also grateful to my college/university faculty members and internship coordinators for their support, encouragement, and approval of my internship in the service industry as part of the **BBA 6th Semester curriculum**.

Last but not the least, I wish to thank my parents, friends, and peers who encouraged me throughout this journey and contributed directly or indirectly to the successful completion of this internship.

**Name:** Ankit Kumar

**University Registration No.:** 22302310089 **Student ID:** 19014

**College/University Name:** Aryabhatta Knowledge University

## **1.2 Preface**

This report is the outcome of my 15-day internship program undertaken at Abhinandan and Associates, a Chartered Accountancy firm specializing in taxation and financial compliance services. The internship was carried out as part of the academic requirements of the 6th semester Bachelor of Business Administration (BBA) curriculum, designed to provide practical exposure to the working environment of the service industry.

The internship gave me an opportunity to closely observe and participate in various day-to-day operations of a CA firm, particularly in areas such as GST return filing, Income Tax procedures, TDS compliance, and PAN/TAN-related work. These experiences not only strengthened my technical understanding of taxation laws and accounting practices but also helped me develop vital soft skills such as communication, time management, and teamwork.

The purpose of this report is to systematically document the activities I was involved in, the skills I acquired, the challenges I encountered, and the professional growth I experienced during my internship tenure. It provides insights into how theoretical knowledge from classroom learning is applied in real-world scenarios.

I sincerely hope that this report serves as a useful reference for students, faculty members, and professionals interested in the practical aspects of accounting and taxation. It is a reflection of my learning journey and the professional mentorship I received at Abhinandan and Associates.

**Name:** Ankit Kumar

**Student ID: 19014 University Registration No.: 22302310089**

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## **Part 2 – Introduction**

### **2.1 Importance and Purpose of Internship**

An internship is an essential component of professional education that allows students to bridge the gap between theoretical knowledge acquired in the

classroom and practical skills needed in the workplace. It provides students with hands-on experience in a real working environment, helping them understand the expectations, challenges, and responsibilities of the professional world.

For a student of Bachelor of Business Administration (BBA), especially in the final semester, an internship plays a critical role in exposing them to the service industry and equipping them with the necessary skills for future employment or entrepreneurship.

The purpose of this internship was to:

- Gain practical exposure to taxation and accounting practices.
- Understand the daily workflow of a Chartered Accountant (CA) firm.
- Learn about professional conduct, time management, and the use of software tools like Tally and GST portals.
- Apply the theoretical knowledge learned in subjects such as financial accounting, business law, income tax, and GST into real-world scenarios.
- Develop soft skills like communication, responsibility, punctuality, and professionalism in a structured office setting.

The internship was an opportunity to observe, learn, assist, and contribute to the firm's taxation-related activities, thereby helping me enhance my knowledge and become industry-ready.

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## **2.2 Internship Duration**

As part of the BBA 6th semester curriculum, students are required to complete an internship of 15 working days in a service-sector organization. I completed my internship at Abhinandan and Associates, a Chartered Accountant firm, over a period of 15 days.

- Internship Duration: 15 Days
  - Start Date: 03/07/25
  - End Date: 17/07/25
  - Working Days: Monday to Saturday
  - Daily Timings: 11:00 a.m. to 6:00 p.m.
- 

## **2.3 Organization Overview: Abhinandan and Associates**

Abhinandan and Associates is a well-established Chartered Accountant firm that offers a wide range of professional services in the field of accounting, auditing, taxation, and consultancy. The firm is committed to delivering reliable financial solutions to individuals, small businesses, and corporate clients.

Key Services Offered:

- Income Tax Filing
- GST Registration and Return Filing
- TDS Return Filing
- Accounting and Bookkeeping
- PAN, TAN, and DSC Assistance
- Business Consultancy and Compliance

The firm is known for its professional ethics, confidentiality, and client-centric approach. During my internship, I was exposed to multiple domains, primarily focusing on taxation services, which allowed me to gain a thorough understanding

of how legal compliances are maintained and how tax planning is performed efficiently.

The organization's work culture promotes learning, collaboration, and ethical practices, making it a great environment for interns and aspiring professionals. Working with experienced Chartered Accountants and support staff helped me build a clear understanding of how theory is translated into professional service delivery.

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## **Part 3 – About the Firm: Abhinandan and Associates**

### **3.1 Overview of the Firm**

Abhinandan and Associates is a well-reputed Chartered Accountant (CA) firm offering comprehensive financial, taxation, and business advisory services. The firm has established itself as a trusted name in the financial services sector by maintaining high standards of professionalism, transparency, and ethical conduct.

Founded by CA Abhinandan, a qualified Chartered Accountant with years of experience in direct and indirect taxation, accounting, and compliance, the firm operates with a mission to provide reliable and timely financial solutions to individuals, entrepreneurs, and corporations. The firm adheres to all statutory and regulatory norms laid down by the Institute of Chartered Accountants of India (ICAI) and other financial regulatory bodies.

Abhinandan and Associates is not just a taxation firm—it is a multidisciplinary professional services provider that plays a vital role in the financial wellbeing and legal compliance of its clients. It operates with a strong belief in long-term client relationships, trust, accountability, and continuous improvement.

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## **3.2 Vision and Mission**

- **Vision:**  
To become a leading and respected CA firm known for excellence in taxation, accounting, and advisory services while upholding the highest standards of integrity and client satisfaction.
  - **Mission:**  
To deliver value-added professional services by providing expert guidance, practical solutions, and personalized attention to clients across sectors.
- 

## **3.3 Core Values**

1. **Professional Integrity** – Upholding ethical and legal standards in all services rendered.
  2. **Client Confidentiality** – Ensuring the privacy and security of all client information.
  3. **Transparency** – Maintaining clear and open communication with clients.
  4. **Accountability** – Being responsible for the quality and accuracy of all services delivered.
  5. **Continuous Learning** – Staying updated with changing laws, tax rules, and financial regulations.
- 

## **3.4 Services Offered by the Firm**

Abhinandan and Associates provides a wide array of services, primarily focused on taxation and compliance. Below is an outline of the key services:

### **1. Direct Taxation Services**

- Preparation and filing of Income Tax Returns (ITR) for individuals, businesses, and professionals.
- Tax Planning and financial advisory for effective savings and compliance.

- Assistance with Tax Deducted at Source (TDS) computation, return filing, and reconciliation.
- Responding to notices from Income Tax Department and filing rectifications.
- Calculation of Advance Tax and management of tax credits.

## **2. Indirect Taxation Services (GST)**

- GST Registration for individuals and businesses.
- Preparation and filing of GST Returns: GSTR-1, GSTR-3B, GSTR-9, etc.
- Calculation of Input Tax Credit (ITC) and monthly GST liability.
- Assistance with GST compliance audits and dealing with notices under GST Act.
- Maintaining records for e-invoicing and e-way bills as per GST norms.

## **3. Accounting and Bookkeeping**

- Maintenance of books of accounts as per the Companies Act and Income Tax Act.
- Preparation of Profit & Loss Accounts, Balance Sheets, and other financial reports.
- Ledger reconciliation, voucher verification, and daily transaction entries using software such as Tally.

## **4. TDS and Compliance**

- TDS return filing (Form 24Q, 26Q, etc.).
- Calculation of TDS on salaries, contractor payments, rent, etc.
- Form 26AS review and TDS certificates issuance.
- Support in TDS refund cases and lower/nil deduction certificate applications.

## **5. PAN, TAN, and Digital Signature (DSC) Services**

- Application and correction of PAN (Permanent Account Number).

- Application and renewal of TAN (Tax Deduction and Collection Account Number).
- Application for Digital Signature Certificates (DSC) required for return filings and government portals.

## **6. Business Setup & Compliance Advisory**

- Support for company formation, LLP registration, and partnership firm registration.
- Filing of ROC compliance documents and annual returns.
- Advising startups on business models, registrations, and legal documentation.

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### **3.5 Team Structure and Work Culture**

Abhinandan and Associates follows a lean but efficient organizational structure that enables personalized client interaction and effective task distribution. The structure includes the following key roles:

#### **1. Principal Chartered Accountant – CA Abhinandan**

- Overall head and mentor of the firm.
- Responsible for client consultations, complex taxation matters, and final review of compliance work.
- Guides interns and staff members, ensuring quality control and client satisfaction.

#### **2. Senior Associates (Semi-qualified CAs or Commerce Graduates)**

- Handle daily compliance tasks like income tax and GST return preparation.  
Interact with clients for document collection and clarification of queries.
- Supervise juniors and check the accuracy of documentation.

### **3. Junior Associates (Accounts Assistants and Interns)**

- Assist in data entry, document sorting, and preliminary filing work.
- Update ledgers, create invoice formats, and help with basic return filing under supervision.
- Learn office software tools like Tally, Excel, and GST utility tools.

### **4. Office Administrator**

- Manages client appointments, billing, file management, and communication.
  - Maintains the firm's record system and ensures timely submission of filings.
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### **3.6 Learning Environment and Intern Involvement**

The firm encourages learning through hands-on participation, real client data (with confidentiality), and practical assignments. As an intern, I was made part of live client work and given opportunities to observe, assist, and ask questions. I also interacted with different team members, each of whom contributed to my learning experience.

The office environment is disciplined, ethical, and friendly. Timely submission of work, client confidentiality, and thorough documentation were strongly emphasized—values that have now become part of my professional outlook.

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## **Part 4 – Internship Objectives**

An internship is a crucial phase in the academic and professional journey of a student, offering a real-world platform to apply and understand the theoretical concepts learned in classrooms. The internship under the CA firm *Abhinandan and Associates* served as a vital learning experience where I was able to immerse myself in the working environment of a service-based firm and explore the practical application of taxation principles.

The objectives of this internship were carefully aligned with both my academic curriculum and personal development goals. This part outlines the three core components of my internship objectives:

## **4.1 Academic Goals**

The primary academic objective of this internship was to apply the theoretical knowledge gained during the BBA course, especially in subjects like Income Tax Law, GST, Accounting, Business Law, and Financial Management, into real-life practical scenarios.

**Below are the key academic goals:**

### **1. Application of Theoretical Concepts**

During the internship, I was able to apply classroom learning in areas such as:

- Income tax calculation for individuals and small businesses.
- GST compliance, return filing, and invoicing.
- Preparation of financial statements like Balance Sheet and Profit & Loss Account.

Understanding how these topics are practically used in a CA firm was invaluable in strengthening my academic base.

### **2. Bridging the Gap Between Theory and Practice**

Classroom learning often remains conceptual unless it is experienced in a working environment. Through this internship:

I observed how sections of Income Tax Act are applied to real client cases.

- Understood how accounting entries are fed into systems like Tally and how tax reports are generated.
- Learned how GST and TDS returns are filed online, using the GST portal and TRACES.

### **3. Improving Academic Performance**

The internship allowed me to:

- Gain clarity on difficult topics.
- Use real-life examples to better understand and memorize tax rules and procedures.
- Strengthen my foundation in accounting and taxation for future exams and projects.

### **4. Exposure to Statutory Compliance**

A vital academic goal was to understand how compliance with government regulations is maintained in real businesses, including:

- Deadline tracking
- Document filing
- Legal consequences of non-compliance

This enhanced my understanding of how businesses interact with regulatory authorities.

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## **4.2 Professional Development Goals**

Internships provide an opportunity to grow beyond the academic scope and develop the skills necessary to succeed in the workplace. My professional development goals were focused on improving technical skills, work ethics, communication, and confidence.

### **1. Enhancing Technical Skills**

One of my primary objectives was to get hands-on experience in:

- Tally software for accounting.
- GST return portals and filing utilities.

- MS Excel for tax computations, invoice management, and ledger balancing.

These are practical tools used widely in the industry and knowing them adds significant value to my career.

## **2. Time Management and Discipline In**

the firm, I was expected to:

- Arrive on time
- Meet submission deadlines
- Organize documents efficiently

This helped me become more punctual, responsible, and efficient in my work.

## **3. Communication and Interpersonal Skills**

Interacting with colleagues and clients helped me develop:

- Verbal communication skills for explaining tasks and understanding instructions.
- Listening skills to follow procedures and protocols.
- Teamwork and collaboration, as most tasks involved coordinating with others.

## **4. Understanding Office Culture**

The internship helped me adjust to:

- Hierarchical structure in a firm
  - Professional behavior and dress code
- Ethical standards, particularly confidentiality and accuracy

Learning this professional conduct early is a great advantage for future employment.

## 5. Career Clarity and Confidence

By observing the responsibilities of Chartered Accountants and finance professionals, I gained:

- Clear understanding of career paths in taxation, auditing, and compliance.
  - Motivation to pursue professional certifications in the future (e.g., CA, CMA, or MBA in Finance).
- 

## 4.3 Expected Outcomes

At the beginning of the internship, I had defined a set of expected outcomes based on the learning goals above. By the end of 15 days, I was able to achieve the following:

### 1. Practical Understanding of Tax Filing

- Assisted in preparing Income Tax Returns for clients.
- Learned how TDS returns are filed using TRACES.
- Observed how GST return formats are generated, validated, and submitted.

### 2. Improved Accounting and Documentation Skills

- Recorded entries in Tally.
- Maintained files for individual clients.
- Verified and sorted documents related to IT, GST, and TDS compliance.

### 3. Familiarity with Government Portals

- Gained basic operational knowledge of:
  - Income Tax e-filing portal
  - TRACES (for TDS)
  - GSTN Portal

- Learned how to upload documents, verify data, and submit forms online.

#### **4. Real Client Interaction Experience**

Though limited, I had opportunities to:

- Handle client queries regarding required documents.
- Observe professional communication.
- Understand how client records are maintained securely and confidentially.

#### **5. Stronger Resume and Career Insight**

The internship added to my portfolio and made me:

- More confident in job interviews.
- Aware of the kind of work expected in finance roles.
- Motivated to pursue further specialization in taxation or accounting.

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In conclusion, this internship was not just a curriculum requirement but a transformational experience that enabled me to connect my academic learning with real-world applications. It helped me grow both professionally and personally, preparing me for future responsibilities in the field of finance and business management.

## **Part 5 – Internship Roles and Responsibilities**

### **5.1 Introduction**

As a student of BBA, gaining real-time industry exposure is vital for building competence and confidence. During my 15-day internship at Abhinandan and Associates, I was entrusted with several learning-oriented tasks that helped me understand the functioning of a Chartered Accountant firm. This section provides a comprehensive account of the roles I performed, the tasks I was assigned, the tools I used, and the departments I engaged with.

### **5.2 Roles and Responsibilities**

While I joined the firm in the capacity of an intern, I was treated as a responsible member of the team and given the opportunity to actively assist in various taxation and compliance-related activities. My primary role was that of a trainee assistant in taxation and documentation, with responsibilities that evolved as I gained familiarity with the work environment.

#### **Key Responsibilities:**

- Assisting in **Income Tax Return preparation**.
- Filing **GST Returns** under supervision.
- Preparing **TDS working files and summaries**.
- Sorting, verifying, and organizing **client documents**.
- Performing basic **data entry in Tally and Excel**.
- Helping with **PAN, TAN, and DSC-related formalities**.
- Maintaining file records and digital logs of assigned clients.

The firm ensured that I was not only watching but actively involved in real-time client work. These responsibilities helped me apply academic knowledge practically while adhering to the firm's strict standards of professionalism and confidentiality.

## **5.3 Assigned Tasks**

Each day, I was given specific tasks depending on the department's workload and the type of cases being handled. Some of the major tasks I was assigned included:

### **1. GST Work:**

- Assisting in preparing **GSTR-1 and GSTR-3B** filings.
- Checking **input tax credit eligibility** and matching it with invoices.
- Downloading and organizing **GSTR-2A/2B summaries**.
- Verifying GST portal login credentials and ensuring timely submissions.

### **2. Income Tax Compliance:**

- Sorting **Form 16** and **bank statements** for salaried clients.
- Assisting in preparing **computation sheets** for ITR-1, ITR-3, and ITR-4.
- Entering client information into the **Income Tax e-filing portal**.
- Reviewing and verifying data entries before final submission.

### **3. TDS and Form 26AS:**

- Preparing **TDS summary sheets** for clients liable for deductions.
- Downloading **Form 26AS** and matching TDS details.
- Assisting in the generation of **TDS certificates (Form 16A)**.

### **4. Documentation Work:**

- Sorting and labeling files client-wise and year-wise.
- Digitizing older documents using scanners.
- Managing soft folders for Income Tax, GST, and TDS-related work.
- Preparing cover letters and index files for client submissions.

### **5. General Office Support:**

- Attending meetings with the senior CA for basic client briefings.
- Learning how the **client ledger** and trial balances are generated.
- Supporting senior staff with follow-up communications regarding missing documents.

Each task was a learning experience, and I was given feedback regularly to help improve my technical understanding and accuracy.

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## 5.4 Tools and Software Used

One of the key objectives of my internship was to become familiar with the industry-relevant tools and software used in taxation and accounting. The firm used a combination of licensed software and government portals for operations.

### 1. Tally ERP 9 / Tally Prime:

- Used for entering daily transactions, vouchers, and ledgers.
- Helped in preparing Profit & Loss Statements and Balance Sheets.

### 2. GST Portal ([www.gst.gov.in](http://www.gst.gov.in)):

- Used for filing returns (GSTR-1, GSTR-3B).
- Downloading GSTR-2B, tracking ITC, and submitting invoices.

### 3. Income Tax E-filing Portal ([www.incometax.gov.in](http://www.incometax.gov.in)):

- ITR filing and status tracking.
- PAN validation and rectification applications.

### 4. TRACES Portal ([www.tdscpc.gov.in](http://www.tdscpc.gov.in)):

- Downloading Form 26AS.
- Generating TDS certificates and filing Form 24Q/26Q.

### 5. Microsoft Excel:

- Used for creating tax computation sheets.
- Maintaining GST summary, IT working, and TDS deductions.

## **6. DSC Utility Tools:**

- Assisting in managing Digital Signature Certificates (Class II and III).
- Downloading, installing, and renewing DSC for clients.

Using these tools helped me enhance my computer proficiency, accuracy in data handling, and efficiency in file organization—skills essential in any finance-related job role.

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## **5.5 Departments Visited**

Though the firm was compact and efficient in structure, I was able to spend time with different functional units that handled a variety of client services.

### **1. Taxation Department (Direct and Indirect):**

- This was my primary learning department.
- Focused on GST, Income Tax, and TDS compliance.
- Staff guided me on return preparation and client file management.

### **2. Accounts & Bookkeeping:**

- Learned how ledgers are maintained and journal entries are recorded.
- Got hands-on exposure to voucher entries and bank reconciliations.

### **3. Documentation & Filing Section:**

- Learned how to maintain physical and digital files.
- Understood the filing system for clients' legal and compliance documents.

### **4. Admin & Client Coordination:**

- Understood how appointments, billings, and follow-ups are scheduled.

• Learned the importance of client confidentiality and timely communication.

By visiting and observing these departments, I gained a holistic understanding of how a CA firm operates and how various sections function interdependently.

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## 5.6 Summary

My internship at Abhinandan and Associates gave me exposure to real-time financial operations, particularly in taxation. The responsibilities assigned to me and the access to professional tools allowed me to develop confidence, efficiency, and professionalism. Whether it was data entry, assisting in tax filing, or managing documents, every task contributed to my personal and professional growth.

I was not just treated as an intern, but as a valuable team member, and this allowed me to participate meaningfully in the firm's activities.

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## Part 6 – Day-wise Internship Summary

(Detailed Summary from Day 1 to Day 15)

### Day 1: Orientation and Introduction

- Received a formal welcome and introduction to the office environment and staff.
  - Briefed about the firm's vision, services, work culture, and confidentiality policy.
  - Understood the structure and daily routine of operations in a CA firm.
  - Assigned a mentor for guidance throughout the internship.
  - Introduced to basic tools like Tally and GST portal (overview only).
-

## **Day 2: Understanding Income Tax Basics**

- Overview of **Income Tax slabs, ITR forms**, and tax filing due dates.
- Observed the process of compiling documents for individual ITR filing.
- Learned how to organize client files: PAN card, Aadhaar, Form 16, bank statements.
- Practiced creating basic income tax computation sheets in Excel under supervision.

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## **Day 3: Working on ITR Preparation**

- Assisted in preparing **ITR-1 and ITR-4** forms for salaried and business clients.
- Learned to enter client information into the **Income Tax e-filing portal**.

- Reviewed and understood Form 16 and its key components like salary details and deductions.
  - Practiced filling salary details and deductions under Section 80C and 80D.
- 

#### **Day 4: Introduction to GST System**

- Briefed on **Goods and Services Tax (GST)** structure, rates, and forms (GSTR1, GSTR-3B).
  - Observed client data extraction from purchase/sales registers for GST return preparation.
  - Understood the difference between **B2B and B2C invoices** and their importance in return filing.
- 

#### **Day 5: GST Return Filing (Practical Session)**

- Assisted in preparing **GSTR-1 and GSTR-3B** using client invoice data.
  - Learned how to match input credit from **GSTR-2B**.
  - Logged into GST portal and checked return status under supervision.
  - Helped in drafting mail communications to clients for missing invoice details.
- 

#### **Day 6: Tally ERP Basics**

- Hands-on introduction to **Tally ERP 9** (ledger creation, voucher entry, trial balance).
  - Entered basic transactions: sales, purchase, and journal entries for dummy data.
-

- Understood the relationship between accounting software and return filing.
- 

### **Day 7: Working on TDS**

- Learned what **TDS (Tax Deducted at Source)** is and when it applies.
  - Observed preparation of **TDS returns** using Form 26Q and 24Q.
  - Helped extract TDS challan details and PAN information from client files.
- 

### **Day 8: Document Management and PAN/TAN Work**

- Arranged client files and maintained digital folders in the firm's drive.
- Helped fill application forms for **PAN and TAN registration** for new clients.
- Reviewed TIN-NSDL website and process for making corrections in PAN data.

### **Day 9: Use of TRACES and Form 26AS**

- Explored **TRACES portal** under guidance.
  - Learned how to download **Form 26AS** and match it with TDS records.
  - Understood how mismatch errors can affect refund processing and compliance.
- 

### **Day 10: Digital Signature and Compliance**

- Assisted in checking the validity of **Digital Signature Certificates (DSC)**.
  - Understood the use of DSC in return filing and MCA submissions.
  - Learned the DSC renewal process and software installation for browsers.
-

## **Day 11: Client File Preparation for Submission**

- Prepared final computation sheets and annexures for clients' ITR submissions.
  - Learned the importance of proper **documentation and record-keeping**.
  - Drafted simple covering letters for file submissions.
- 

## **Day 12: Real Case Observations**

- Sat in on a **client consultation** regarding tax saving investments and filing status.
  - Understood how a CA handles diverse queries ranging from business income to GST refunds.
  - Noted how professional behavior, clear communication, and expertise build client trust.
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## **Day 13: GST Annual Return Review**

- Reviewed **GSTR-9** (annual return) format and observed filing steps.
  - Helped summarize monthly GSTR-3B data in Excel for reconciliation purposes.
  - Understood how mismatches and errors in filing can lead to penalties.
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## **Day 14: Office Admin and Follow-Ups**

- Assisted office administrator in scheduling appointments and calling clients for documents.
- Prepared summary status reports of pending GST and ITR filings.

- Understood the importance of follow-up, reminders, and meeting due dates.
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### **Day 15: Reflection and Feedback**

- Submitted my work summary and received feedback from my mentor.
  - Discussed what I learned, areas for improvement, and career guidance.
  - Thanked the staff for their support and encouragement throughout the internship.
  - Received internship certificate and appreciation for dedication and discipline.
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### **Summary**

Over the 15-day internship, I transitioned from a student with theoretical knowledge to someone who could confidently assist in practical tasks. I was able to:

- File real GST and Income Tax returns.
- Handle client documents.
- Operate tools like Tally, TRACES, GST, and IT portals.
- Improve communication, organizational, and problem-solving skills.

This experience gave me confidence, clarity, and direction for my future career in finance and taxation.

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## **Part 7 – Taxation Work Exposure**

One of the core focus areas of my 15-day internship at **Abhinandan and Associates** was exposure to real-time taxation work. As a student of BBA

specializing in business and financial management, this was an excellent opportunity for me to connect my academic learning with practical tax systems used in India.

This section details the key areas of taxation I was exposed to during the internship:

## 7.1 GST Return Filing

The **Goods and Services Tax (GST)** is a major component of indirect taxation in India. During the internship, I had the opportunity to observe and assist in the preparation and filing of **monthly and quarterly GST returns** for various clients.

### Tasks Involved:

- Verifying purchase and sales invoices for correct GST amounts.
- Matching **Input Tax Credit (ITC)** from GSTR-2B.
- Compiling monthly transaction data from client books.
- Assisting in filing **GSTR-1** (sales return) and **GSTR-3B** (summary return).
- Downloading reports and checking **filing status** on the GST portal.

### Skills Learned:

- Practical knowledge of the **GST Portal**.
- How to **file returns** online using invoice data and ledgers.
- The difference between **regular and composition dealers**.
- Importance of **e-way bills** and compliance with timelines.

This exposure gave me a deep understanding of GST structure, rate slabs, HSN codes, and how timely filing impacts business reputation and cash flow.

## 7.2 Income Tax Procedures

Income tax is a direct tax levied on individuals and businesses. At the firm, I was trained to assist in **Income Tax Return (ITR) preparation and filing** for various

categories of taxpayers including salaried individuals, professionals, and small businesses.

#### **Tasks Involved:**

- Collecting documents such as **Form 16**, bank statements, and investment proofs.
- Creating **computation sheets** to calculate taxable income.
- Calculating **deductions** under sections like **80C, 80D, 80G**, etc.
- Assisting in the online filing of **ITR-1, ITR-3, and ITR-4** on the IT portal.
- Checking return status and generating acknowledgements.

#### **Skills Learned:**

- Step-by-step procedure to **file ITR online**.
- Use of **Form 26AS** to reconcile TDS deducted and credited.
- How to calculate **advance tax** and refund eligibility.
- Filing **revised returns** and responding to basic notices.

This hands-on work helped me strengthen my academic understanding of Income Tax concepts and introduced me to practical tools and client interactions.

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### **7.3 TDS Filing**

**Tax Deducted at Source (TDS)** is a compliance responsibility for many businesses and professionals. During the internship, I was involved in several TDS-related tasks, including preparation, verification, and online filing.

#### **Tasks Involved:**

- Understanding applicability of TDS on salary, rent, contracts, and professional fees.

- Preparing **TDS summary sheets** for Form 24Q and 26Q.
- Downloading **Form 26AS** and matching TDS records.
- Generating and verifying **TDS challans**.
- Observing the online **TRACES portal** for certificate generation.

#### **Skills Learned:**

- Practical application of **TDS sections** (192, 194C, 194J, etc.).
- Familiarity with **TRACES portal** functions.
- Importance of **timely deduction and deposit** of TDS.
- How to generate and issue **Form 16 and 16A** to clients.

This section of work taught me how even small errors in TDS compliance can result in penalties and how detailed records help avoid notices.

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## **7.4 PAN & TAN Work**

A key service of the firm involves managing **PAN (Permanent Account Number)** and **TAN (Tax Deduction and Collection Account Number)**-related services for clients, which are essential identifiers in tax systems.

#### **Tasks Involved:**

- Assisting in **new PAN applications** using NSDL website.
- PAN correction and linking with Aadhaar.
- Filling forms and uploading scanned documents.
- TAN registration and checking status for businesses.

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Downloading PAN/TAN letters for client reference.

#### **Skills Learned:**

- Online procedure for **applying or correcting PAN**.
- Difference between **PAN and TAN** and their use in compliance.
- Use of **digital signature (DSC)** in verification of applications.

This exposure helped me understand how PAN/TAN acts as the identity backbone for taxation and how its accuracy is vital for return filing and banking.

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#### **Conclusion of Taxation Exposure**

The work experience at Abhinandan and Associates provided me with practical, end-to-end exposure to India's taxation system—from GST to ITR filing, from TDS compliance to PAN documentation. These were not just textbook learnings but real tasks done using live data and government portals.

I now have:

- A working knowledge of the compliance calendar.
- Ability to assist in basic tax computation and return processes.
- Awareness of the legal and procedural intricacies involved in taxation work.

This experience has significantly boosted my confidence and confirmed my interest in building a career in tax consultancy, financial compliance, or higher studies like CA or MBA in Finance.

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### **Part 8 – Skills and Learnings Acquired**

An internship is a bridge between academic learning and professional application. My 15-day internship at **Abhinandan and Associates** gave me a strong foundation

in understanding how real-world financial and taxation systems operate. More importantly, I developed a wide range of skills—both technical and personal—that are essential in today's service industry.

The following section outlines the key skills and learnings I gained during the internship.

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## 8.1 Technical Skills

The technical skills I gained were practical in nature, allowing me to apply classroom knowledge to real client work. These are the primary technical competencies I developed:

### 1. Use of Accounting Software (Tally ERP 9 / Prime)

- Created ledger accounts for clients.
- Made journal entries and vouchers.
- Understood how to generate financial statements like Trial Balance, P&L, and Balance Sheet.

### 2. GST Return Filing

- Assisted in preparing and filing **GSTR-1** and **GSTR-3B**.
- Understood the logic of **Input Tax Credit (ITC)** and matched it using **GSTR2B**.
- Logged into [www.gst.gov.in](http://www.gst.gov.in) portal and uploaded data.

### 3. Income Tax Return Filing

- Helped prepare **ITR-1**, **ITR-3**, and **ITR-4**.

Used the **Income Tax Portal** to upload returns, generate acknowledgments, and view status.

- Calculated taxable income based on salary, business income, and deductions under 80C, 80D, etc.

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#### **4. TDS Filing and TRACES Portal**

- Worked with **Form 24Q and 26Q** TDS returns.
- Matched data with **Form 26AS** and reconciled figures.
- Downloaded **TDS certificates** and assisted in online validation.

#### **5. Document Handling and Digital Filing**

- Digitized client files and sorted them by financial year and service type.
- Assisted in applying for and updating **PAN, TAN, and DSC** using NSDL and MCA platforms.

#### **6. Excel for Computation and Summary Reports**

- Used Excel to create:
  - Tax computation sheets
  - GST summaries
  - TDS reconciliation reports
- Learned basic formulas, formatting, and data validation tools.

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## **8.2 Soft Skills**

Apart from technical abilities, the internship also helped me develop interpersonal and behavioral skills that are crucial in a professional setting.

### **1. Communication Skills**

- Learned to interact with senior staff and occasionally with clients.

- Understood how to ask clear and respectful questions when confused.
- Practiced professional email writing and internal updates.

## 2. Professional Etiquette

- Understood the importance of punctuality, dress code, and respectful behavior.
- Maintained confidentiality while handling sensitive financial data.
- Learned how to behave in a formal work environment with discipline.

## 3. Observation and Learning Attitude

- Developed the ability to **observe small details** during return preparation. • Improved **listening skills** by absorbing instructions carefully from seniors.
- Adapted to feedback positively and quickly implemented corrections.

## 4. Team Collaboration

- Worked with a small but efficient team across departments.
- Shared responsibilities and helped with mutual tasks.
- Learned to handle pressure during deadline-based work.

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## 8.3 Time and Task Management

This internship was a real test of my ability to manage time, prioritize tasks, and meet deadlines. Here's how I improved in these areas:

### 1. Prioritizing Work

- Understood which filings were urgent (e.g., GST deadlines).
- Arranged my tasks based on client urgency and staff guidance.

### 2. Daily Planning

- Maintained a small task diary to list out daily goals and completed work.

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Used breaks wisely to revise what I had learned.

### **3. Meeting Deadlines**

- Worked within time limits for GST return preparation and ITR filing.
- Ensured documentation was completed before the end of each client session.

### **4. Error Minimization**

- Learned to double-check data entries, PAN numbers, and financial figures.
- Understood that speed is important, but accuracy is non-negotiable in compliance work.

### **5. Task Independence**

- Initially needed supervision but by the second week, I could handle simple GST and TDS worksheets independently.
- Took ownership of follow-ups and document filing.

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## **Conclusion**

The 15-day internship helped me evolve not just as a student but as a future professional. I learned to work under guidance, apply what I had studied, and interact in a formal environment. These skills will help me:

- Perform better in future roles.
- Prepare for higher education or certifications like CA, CMA, or MBA.
- Build confidence in managing clients, tools, and time professionally.

This internship taught me that discipline, consistency, and willingness to learn are the most valuable assets one can carry into any career.

## Part 9 – Challenges and Observations

Internships are not only about learning what goes right but also about understanding the real-world challenges that professionals face in the workplace.

My 15-day internship at **Abhinandan and Associates** was a blend of learning, responsibility, and overcoming small but impactful obstacles.

This section covers the practical difficulties I faced, how I resolved them (with guidance), and the key takeaways that helped shape my perspective on professional work.

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### 9.1 Practical Difficulties Faced

Despite my academic knowledge, the transition into a real-time work environment presented several challenges, especially in the initial days of the internship. Below are some of the main issues I encountered:

#### 1. Lack of Hands-On Experience

- Initially, I was unfamiliar with how to use tools like Tally, GST portal, or ITR filing software.
- I had studied these concepts in theory but struggled with their practical application.

#### 2. Understanding Tax Terminology

- Words like *input tax credit*, *advance tax*, *Form 26AS*, *TDS sections*, etc., were difficult to grasp at first.
- Some documents like Form 16, GSTR-1, or TDS certificates appeared confusing and complicated.

#### 3. Managing Multiple Tasks

- At times, I was expected to work on multiple tasks such as GST data entry, file sorting, and preparing Excel reports simultaneously.

This made it difficult to maintain focus and prioritize tasks efficiently.

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#### **4. Adjusting to Professional Environment**

- Adapting to a formal office culture — fixed timings, dress code, and maintaining discipline — was a new experience.
- I was initially hesitant to ask questions, fearing that I might disturb senior staff or appear inexperienced.

#### **5. Minor Errors and Accuracy**

- A few mistakes happened in early assignments such as entering wrong PAN numbers, mismatching GST values, or overlooking minor details.
- Accuracy is extremely important in financial and compliance work, so these errors had to be corrected carefully.

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### **9.2 How the Challenges Were Resolved**

With the support of my mentor and the friendly work culture at the firm, I was able to gradually overcome these challenges. Here's how:

#### **1. Continuous Guidance from Seniors**

- My mentor and senior staff explained concepts patiently.
- They encouraged me to ask questions and clarified difficult terms with examples.

#### **2. Hands-On Practice**

- I was allowed to work on dummy data first, which helped me learn Tally entries and ITR/GST filing steps without the risk of real errors.
- Repeated exposure to the portals made me more confident and familiar.

### **3. Learning by Observation**

- I spent time simply observing how senior staff handled client queries, returns, and compliance work.
- This observation helped me understand not just the process but also the decision-making behind it.

### **4. Daily Feedback and Correction**

- Mistakes were corrected with feedback, and I was asked to re-do the task instead of just observing the correction.
- This made the learning process stronger and more memorable.

### **5. Personal Effort and Research**

- After work hours, I revised the terms and processes I found difficult during the day.
- I also used online videos and reading materials to strengthen my basics.

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### **9.3 Key Takeaways**

These challenges were learning opportunities that taught me how to handle work pressure, manage deadlines, and stay accurate in professional tasks. Some important lessons I learned include:

#### **Theory Alone Is Not Enough**

Practical exposure is essential. Books and lectures can explain the law, but only real data can teach you how to file a return, identify errors, or explain a tax benefit to a client.

#### **Professionalism Matters**

Every detail in a client file matters—whether it's the correct PAN number or filing date. One mistake can lead to penalties or notices. Being careful and disciplined is more important than being quick.

### **Never Hesitate to Ask**

Even the most experienced professionals started from scratch. Asking doubts early prevents errors later. Open communication is a sign of maturity, not weakness.

### **Time Management is a Skill**

Planning the day, prioritizing urgent tasks, and completing small assignments on time leads to bigger success. Time lost cannot be recovered during tax season.

### **Every Task Counts**

Even small jobs like file sorting, invoice matching, or Excel formatting add value to the team. No work is too small when it supports a larger process.

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### **Conclusion**

The challenges I faced during my internship were stepping stones in my professional growth. They taught me to stay humble, keep learning, accept feedback, and be proactive in solving problems. More than technical learning, I developed the confidence to work in a professional environment with integrity, patience, and curiosity.

These experiences will stay with me as I pursue future internships, jobs, or further studies in the field of finance, taxation, or business administration.

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## **Part 10 – Conclusion**

### **Final Summary**

My 15-day internship at Abhinandan and Associates, a reputed Chartered Accountancy firm specializing in taxation and financial services, has been an immensely valuable and eye-opening experience. As a BBA student, this internship provided me with a practical platform to bridge the gap between academic theory and industry practices in the field of taxation.

Through direct exposure to various facets of financial compliance—including Income Tax return filing, GST compliance, TDS computation and reporting, and PAN/TAN documentation—I developed a deeper and more holistic understanding of real-world financial processes. The hands-on training I received in Tally ERP, Microsoft Excel, and official government portals such as the GSTN, Income Tax eFiling System, and TRACES significantly enhanced my ability to work with data, understand regulatory requirements, and apply academic concepts in a professional setting.

In addition to acquiring technical skills, this internship also contributed meaningfully to my personal and professional development. I learned how to conduct myself in a formal workplace, communicate effectively with seniors and team members, meet deadlines under supervision, and adapt to a structured, result-oriented workflow. Exposure to responsibilities such as organizing client documents, validating invoices, reviewing tax details, and assisting in filing returns taught me the importance of accuracy, integrity, and attention to detail.

One of the most important lessons I learned was that even seemingly simple tasks—like maintaining files, entering accurate data, or checking compliance forms—play a crucial role in the larger financial ecosystem of a business. These activities, though small in scope, contribute directly to timely tax filing, regulatory compliance, and client satisfaction. Understanding this gave me a new level of respect for the profession and helped me feel truly involved, rather than just observing.

Furthermore, the challenges I encountered—such as learning to navigate tax portals, interpreting financial documents, and understanding regulatory terminology—taught me to be patient, proactive, and resourceful. With guidance from mentors and team members, I learned how to troubleshoot issues, clarify doubts without hesitation, and use feedback to improve continuously.

This internship not only reinforced my classroom learning but also helped shape my career vision with greater clarity. I now better understand the essential role taxation plays in supporting lawful and financially sound business operations. I also gained insights into the career path of a Chartered Accountant and the broad skill set that professionals in this field must develop. As a result, I feel more motivated than ever to pursue further opportunities in finance, tax consultancy, and even consider professional certifications such as CA, CMA, or an MBA in Finance.

In summary, this internship has been a turning point in my academic journey. It transformed theoretical knowledge into practical competence and gave me a realworld perspective on what it means to work with accountability, accuracy, and dedication. I am deeply thankful to the team at Abhinandan and Associates for providing me with such a valuable learning experience, and I look forward to applying these insights in both my continuing education and future professional endeavors.

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## **Closing Note**

I am sincerely thankful to the entire team at Abhinandan and Associates for their invaluable mentorship, consistent support, and patience throughout the duration of my internship. Their professional guidance, approachable nature, and willingness to share knowledge created an environment that was not only educational but also welcoming and encouraging. The friendly and collaborative work culture made it easy for me to ask questions, learn from my mistakes, and actively engage in tasks that were both meaningful and practical.

The hands-on exposure I received—from understanding taxation processes to working with accounting software and client data—was enhanced by the firm's emphasis on precision, ethics, and teamwork. I especially appreciate the time taken by my mentor and other staff members to explain concepts in detail and provide constructive feedback that helped me improve day by day.

This internship has been a foundational step in my journey as a future business professional. It helped me realize the critical role of compliance, organization, and accuracy in real-world financial systems. More importantly, it taught me the value of discipline, responsibility, and continuous learning—qualities that will shape my approach to both academic and professional challenges ahead.

The skills, confidence, and insights I have gained during this short but meaningful internship will continue to guide my decisions as I work toward my long-term goals in the field of finance and business administration. I leave this internship experience with a deeper sense of purpose, clarity in career direction, and great appreciation for the work carried out by professionals in the accounting and taxation domain.

## **Title: The Way Forward**

Completing this internship has not only strengthened my academic foundation but also provided me with practical tools to navigate the professional world. I now realize that the field of taxation and finance is dynamic, challenging, and constantly evolving.

As I move forward, I aim to:

- Continue building my technical knowledge through advanced courses and certifications such as CA, CMA, or MBA in Finance.
- Stay updated with the latest changes in tax laws, accounting standards, and government regulations.

- Seek future internships or entry-level roles in accounting, finance, or consultancy to further enhance my real-world experience.
- Develop leadership, analytical thinking, and communication skills to become a responsible and effective business professional.

I believe that learning never ends, and this internship has been the beginning of that lifelong journey. I am excited to explore where this path leads and how I can contribute to the industry with purpose, integrity, and professionalism.