



ABOUT THE BOOK

This book is the official proceedings of the One Day National Level Conference on “Future of Taxation: Empowering the Next Generation of Tax Professionals”, organized by the School of Commerce at Rathinam College of Arts and Science. It brings together research papers and expert insights on the evolving field of taxation, highlighting the growing role of technology, digital governance, AI, GST reforms, sustainability, and global tax policies. The volume serves as a valuable resource for students, academicians, professionals, and policymakers by addressing both challenges and emerging opportunities in modern tax practice. In short, the book connects academic knowledge with practical, real-world taxation in the digital era.

ABOUT THE AUTHORS



Dr. T. M. Hemalatha, MBA, M.Com., M.A., B.Ed., PGDCS., Ph.D., is a distinguished academic leader with over 25 years of combined industrial and teaching experience. She currently serves as Associate Professor and Dean, School of Commerce, at Rathinam College of Arts and Science (Autonomous), Coimbatore, Tamil Nadu. With strong expertise in Human Resource Management, Finance, and Marketing, she has published numerous research articles in reputed national, international, peer-reviewed, and Scopus-indexed journals. In recognition of her outstanding contributions to education, she has been honoured with the Smart Inspirer Award for excellence in the field of education. She has successfully completed a UGC-ERP Research Project and served as Programme Coordinator for DST-NIMAT (EDII). An active contributor to national and international conferences, she is a member of Boards of Examiners for leading autonomous institutions and a recognized Ph.D. Research Guide and Supervisor. She has authored 12 academic books in Commerce and Management, reflecting her commitment to research excellence, professional education, and student empowerment.



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Dr. B. Geethpriya, an Assistant Professor in the Department of Commerce at Rathinam College of Arts and Science, with over eight years of teaching experience. My academic specialization in Marketing and Finance, which guide both my teaching and research interests. She has published research articles in reputed national and international journals, including UGC-recognized publications, in the areas of Finance, Marketing, Management, and Banking. She actively participates in national and international conferences to stay engaged with current academic and industry developments. She also received research funding support from the ICSSR-SRC and TNSCST. She deeply committed to academic excellence, research advancement, and mentoring students through research-oriented learning.

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ISBN : 978-93-7525-169-9



9 789375 251699

MRP - ₹ 799/-

 **FUTURE OF TAXATION : EMPOWERING THE NEXT GENERATION OF TAX PROFESSIONALS**

Future of Taxation

*Empowering the Next Generation
of Tax Professionals*

**Dr. T. M. Hemalatha
Dr. G. Arut Geevitha
Dr. B. Geethpriya**

The Wordsswiggles Publication

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BOOK: Future of Taxation: Empowering the Next Generation of Tax Professionals

BY: Dr. T. M. Hemalatha, Dr. G. Arut Geevitha, Dr. B. Geethpriya

ISBN: : 978-93-7525-169-9

Price: INR 799/-

Printed & Typeset by: The Wordsswiggles Publication

The opinions/contents expressed in this book are solely of the author and do not represent the opinions/ stands/ thoughts of The Wordsswiggles publication

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CHAPTER 35

START - UPS AND THE GROWING ROLE OF TAX CONSULTANTS

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ABSTRACT

Startups increasingly rely on tax consultants to navigate complex fiscal landscapes amid rapid growth and regulatory changes. These professionals provide specialized guidance that enhances compliance, optimizes financial efficiency, and supports scalable expansion. Their growing role reflects the unique challenges startups face, from securing funding to claiming incentives. Startups often grapple with intricate tax codes, limited resources, and evolving laws that can hinder operations. Tax consultants address these by ensuring accurate filings, minimizing liabilities, and avoiding penalties during early stages when cash flow is critical. This expertise allows founders to prioritize innovation over administrative burdens. Tax consultants offer tailored services like R&D tax credit claims, audit preparation, and strategic planning for international expansion. They identify deductions such as small business incentives, improving cash flow for reinvestment in growth initiatives. Firms like KPMG and BDO exemplify specialized support for tech startups, blending compliance with proactive optimization. By handling VAT registration, corporate tax structuring, and financial projections, consultants