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Digital Tax Services and Client Resolution Operations at ClearTax

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Abstract

Digitisation of India's income tax system, through pre-filled returns and the Annual Information Statement (AIS), has simplified filing, yet taxpayers still rely on human support when data do not reconcile or refunds are delayed. This study examines what drives customer satisfaction in the client-resolution function of a leading Indian tax-technology platform. Drawing on ticket-level records for 7,540 tickets handled by an eight-agent team between 18 May and 14 August 2026, including 2,138 customer ratings, and benchmarking against the rest of the organisation, the study analyses satisfaction by query category, contact channel, resolution time, closure outcome and closing style, and codes 75 commented low ratings. The team resolved tickets at a median of 114 minutes against 382 minutes for the organisation and recorded higher satisfaction in seven of eight query categories. However, once tickets were actively resolved and closed, team and organisation satisfaction were almost identical (4.826 vs. 4.815), whereas auto-closed ("abandoned") tickets scored roughly three out of five. Channel comparisons were distorted by very different rating rates (3.1% on WhatsApp vs. 46.0% on Chat). Delayed refunds and unresolved issues dominated complaints. The findings suggest that resolution speed matters chiefly because it prevents abandonment, and that how a ticket is closed matters more than conversational style. The paper offers practical implications for service design in digital tax and other high-volume, deadline-driven fintech contexts.

Keywords: digital tax services; customer satisfaction; query resolution; service quality; abandonment; tax technology; India

Introduction

Income tax compliance in India has moved decisively online. Taxpayers can now prepare, file and e-verify returns on digital platforms, with much of the required information pre-populated from Form 26AS and the Annual Information Statement (AIS) maintained by the Income Tax Department. The scale of this shift is considerable: more than 7.28 crore income tax returns (ITRs) had been filed by 31 July 2024 (Income Tax Department, n.d.), and electronically filed returns generally have to be e-verified within 30 days. Private tax-technology ("TaxTech") platforms such as ClearTax sit between the government's infrastructure and the taxpayer, guiding users through filing and supporting them when problems arise.

Digitisation does not remove the need for human help; it changes its nature. The queries that reach a support team are increasingly about reconciliation (mismatches between Form 26AS, the AIS and the taxpayer's own records), capital gains disclosure, e-verification, payments and delayed refunds. These queries arrive in sharply seasonal peaks around filing deadlines, when volume strains staffing. A platform's service quality is therefore tested not at the moment of filing but at the moment a customer needs a problem resolved quickly and credibly.

Despite the rapid growth of the sector, there is little published evidence on how client query resolution actually works inside Indian TaxTech firms: which queries dominate, how contact channels differ, how quickly tickets are resolved, and which aspects of resolution customers reward or punish. This paper addresses that gap using ticket-level operational records from a client-resolution team at a leading Indian tax platform. It asks four research questions:



1. **RQ1.** Which categories of query dominate, and how does customer satisfaction vary across them?
2. **RQ2.** How do the contact channels (Chat, WhatsApp and Email) differ in volume, satisfaction, abandonment and feedback capture?
3. **RQ3.** How are resolution speed and closure outcome related to customer satisfaction?
4. **RQ4.** What do dissatisfied customers complain about, and how does the way a ticket is closed relate to its outcome?

The paper contributes in three ways. First, it provides descriptive evidence from a seldom-studied setting, digital direct-tax support in India. Second, it shows empirically that resolution speed operates largely through abandonment, a mechanism that is easy to miss when satisfaction is compared on averages alone. Third, it highlights a measurement problem, unequal feedback-capture rates across channels, that can lead managers to misjudge channel performance.

Literature Review

Tax Compliance Costs and Digital Tax Administration

Public finance theory treats taxation as the means of financing public goods and stresses that a good tax system is not only well designed but also administrable and simple to comply with (Musgrave & Musgrave, 1989). The compliance burden borne by taxpayers, in time, effort and money, is a cost distinct from the tax itself (Sandford et al., 1989). Tax administrations have responded by digitalising return preparation, pre-filling data and expanding electronic services, trends documented across advanced and emerging economies (OECD, 2021). In India, pre-filled returns and the AIS are examples. Third-party platforms extend this logic by wrapping the official infrastructure in guided workflows, but they inherit its data-quality problems, which then surface as support queries.

Technology Acceptance and Electronic Service Quality

The Technology Acceptance Model holds that perceived usefulness and perceived ease of use shape whether people adopt a technology (Davis, 1989). For tax platforms, ease of use determines how many customers can complete filing unaided and, by implication, which customers end up in the support queue. Service quality research adds a second lens. The SERVQUAL instrument identifies reliability, responsiveness, assurance, empathy and tangibles as the dimensions on which customers judge service (Parasuraman et al., 1988). Extending this to online settings, E-S-QUAL and its companion recovery scale, E-RecS-QUAL, distinguish routine electronic service from the handling of problems when they occur, emphasising responsiveness and contact (Parasuraman et al., 2005). Query resolution is precisely the recovery encounter in a digital tax service.

Trust, Delegation and Voluntary Compliance

Taxpayers who use a platform or professional to file are in effect delegating a task to an agent, which creates the information asymmetries described in agency theory (Jensen & Meckling, 1976). Customers rely on the platform to be accurate and transparent. Models of compliance that began with deterrence, in which compliance depends on penalties and audit probability (Allingham & Sandmo, 1972), have been extended by the "slippery slope" framework, which argues that both enforcement power and trust in authorities and service providers sustain voluntary compliance (Kirchler et al., 2008). Service quality and credible advice are thus relevant not only commercially but also to compliance behaviour.

Satisfaction, Waiting and Abandonment in Service Operations

Customer satisfaction is associated with firm-level outcomes such as profitability (Anderson et al., 1994), which explains why support teams track measures such as the customer satisfaction score (CSAT). Waiting is a central driver of service evaluation: customers find unoccupied and uncertain waits especially aversive (Maister, 1985). In call-centre and queueing research, abandonment is a function of customer patience, waiting time and the availability of agents relative to incoming demand (Gans et al., 2003). A ticket-based support system with asynchronous channels is not identical to a call centre, but the logic transfers: the longer a ticket remains open, the greater the chance that the customer disengages. Resource-based arguments (Barney, 1991) suggest that, in a commoditised filing market, the capability to resolve issues quickly and credibly may be one of the few sources of durable advantage.



Research Gap

Existing work explains why tax digitisation should reduce compliance costs and why service quality matters, but it says little about the operational mechanics of digital tax support: what customers ask, through which channel, how long they wait, and how closure practices shape satisfaction. This study fills that gap with descriptive evidence from one platform's resolution team.

Methodology

Research Design

The study is a single-case, descriptive and exploratory analysis of operational records, complemented by participant observation. The author worked as an Income Tax Advisory and Client Resolution Associate within the case organisation's resolution team between 18 May and 31 August 2026. The case, a Bengaluru-based tax and compliance platform, was chosen because it combines consumer filing and support across several channels and because its operational data permit benchmarking against the wider organisation.

Setting and Work Context

The team handled customer queries on direct-tax filing for salaried individuals, freelancers and small-business clients. Filing support followed five steps: document collection (Form 16, Form 26AS, AIS/Taxpayer Information Summary, bank statements, investment proofs and capital gains statements; see Appendix A), verification of income and deductions, data entry on the platform, cross-checking and reconciliation, and filing with acknowledgement shared with the client. Query resolution likewise followed five steps: receipt of the query, categorisation and triage, investigation against Form 26AS and AIS records, resolution and communication in plain language, and closure and logging. Queries arrived through Chat, WhatsApp and Email.

Data

The analysis uses ticket-level records for the eight-member team covering 18 May to 14 August 2026. The dataset comprises 7,540 tickets, of which 2,138 received a customer rating, and is benchmarked against the rest of the organisation over the same period. Analysed variables are summarised below.

- *Query category*: the subject label assigned to each ticket (for example capital gains, refunds, payments and pricing, e-verification).
- *Channel*: Chat, WhatsApp or Email.
- *CSAT*: the customer's post-closure rating on a 1–5 scale, available only for rated tickets.
- *Resolution time*: minutes from the raising of a ticket to its solution; the median is reported because it is less affected by extreme values.
- *Closure outcome*: "actively resolved and closed" (closed by the agent or customer) versus "abandoned" (closed automatically by the system after the customer did not respond to reminders, even though a response had already been given).
- *Closing style*: the way the agent concluded the ticket (template stating the issue was resolved, a stated fix without asking for confirmation, a request for the customer to confirm before closing, or no proper close).
- *Complaint themes*: coded from the written comments attached to the 75 low ratings (three stars or below) that included comments.

Analysis

Because the records were available only in aggregated form, the analysis is descriptive: comparisons of means, shares and medians between the team and the rest of the organisation, and across channels, closure outcomes and closing styles. Written complaints were coded into themes by the author, and for each theme the share of comments also occurring on abandoned tickets was computed. No inferential tests were performed, and differences are interpreted as patterns, not as established causal effects. The author's own median resolution time is reported separately as a participant-observer reference point.

Ethical Considerations

The study used aggregated, de-identified operational data. No customer identifiers or individually attributable employee information was collected or is reported, and no individual colleague is identified.



Results

Query Categories (RQ1)

Table 1 reports CSAT by query category for the eight largest categories, which together account for 5,628 of the 7,540 tickets. The team scored higher than the rest of the organisation in seven of the eight categories, with the widest gap in capital gains (+0.34), followed by service and other queries (+0.28) and payments and pricing (+0.27). The one exception was income-tax refunds (−0.09). Figure 1 shows the comparison graphically. Because the advantage appeared across technically unrelated categories, it is more plausibly attributable to a consistent way of working than to subject expertise in any single area.

Table 1

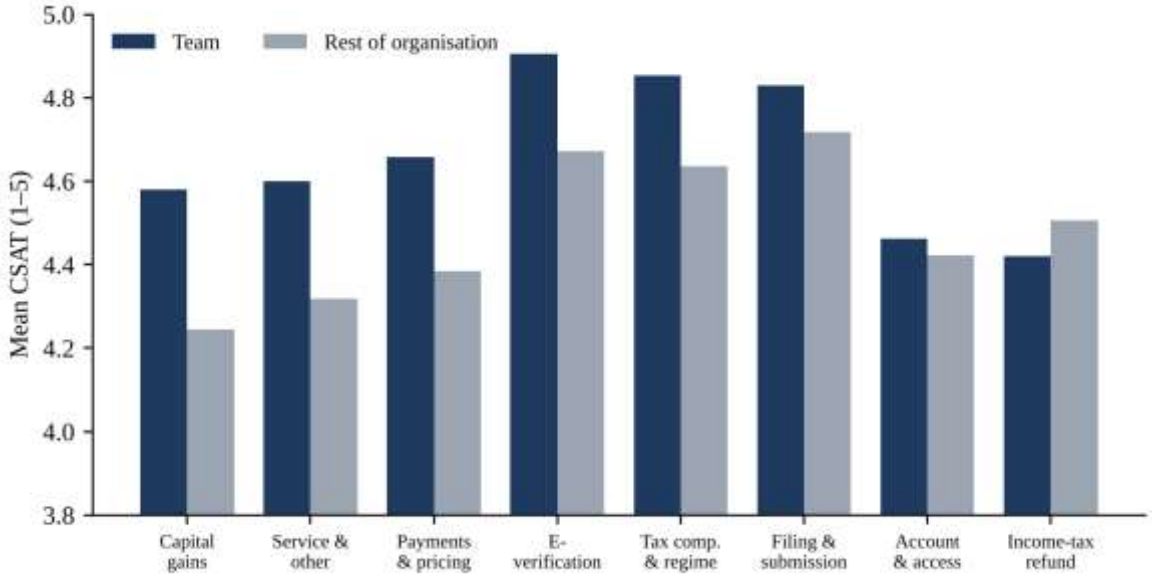
Customer Satisfaction by Query Category: Team vs. Rest of Organisation

Query category	Tickets	Team CSAT	Org. CSAT	Difference
Capital gains	438	4.580	4.244	+0.34
Service & other (general)	2,013	4.600	4.318	+0.28
Payments & pricing	732	4.657	4.385	+0.27
E-verification	353	4.905	4.671	+0.23
Tax computation & regime	344	4.853	4.635	+0.22
Filing & submission	744	4.830	4.718	+0.11
Account & access	651	4.462	4.423	+0.04
Income-tax refund	353	4.420	4.506	−0.09

Note. CSAT = customer satisfaction score on a 1–5 scale. Org. = rest of organisation. Difference = team minus organisation.

Figure 1

Mean Customer Satisfaction by Query Category: Team vs. Rest of Organisation



Note. Values are from Table 1. The vertical axis begins at 3.8 to make differences visible.

Channels (RQ2)

Table 2 compares the three channels. Chat was the busiest (53.9% of tickets) and the highest-scoring channel (CSAT 4.734), with 29.2% of tickets abandoned. WhatsApp carried 37.3% of tickets but had the lowest CSAT (4.483) and the highest abandonment rate (54.3%). Email was intermediate on both. The channels differed most in feedback capture: 46.0% of Chat tickets were rated, compared with 27.3% of Email tickets and only 3.1% of WhatsApp tickets (Figure 2). WhatsApp satisfaction therefore rests on a very small, possibly unrepresentative group of respondents, and the low score should not be read automatically as poorer service.

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Table 2

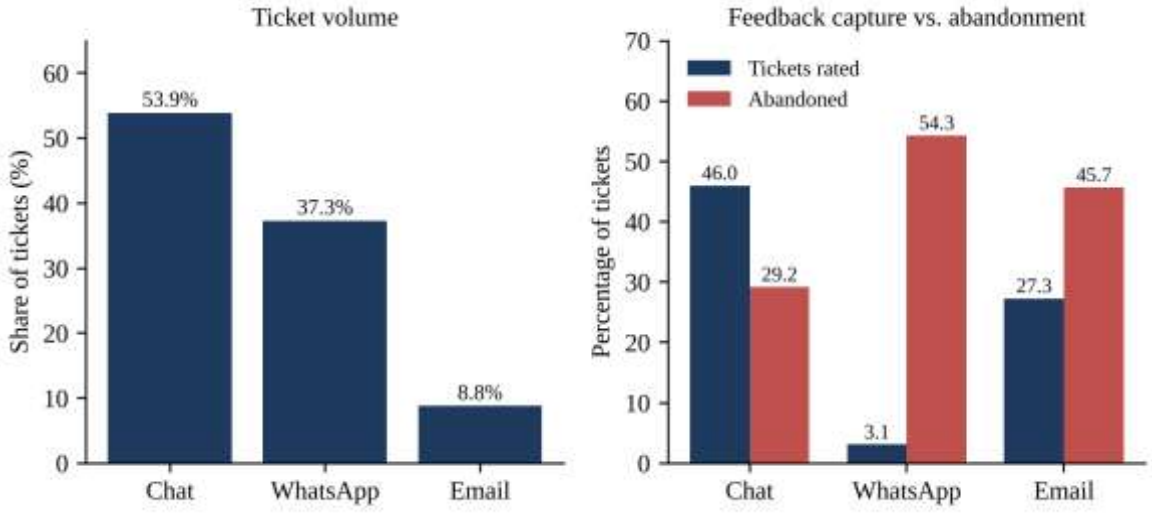
Ticket Volume, Satisfaction, Abandonment and Feedback Capture by Channel

Channel	Tickets (share)	CSAT	Abandonment rate	Tickets rated
Chat	4,061 (53.9%)	4.734	29.2%	46.0%
WhatsApp	2,812 (37.3%)	4.483	54.3%	3.1%
Email	667 (8.8%)	4.560	45.7%	27.3%

Note. N = 7,540 tickets. Abandonment = ticket closed automatically by the system after unanswered reminders.

Figure 2

Ticket Volume, Feedback Capture and Abandonment by Channel



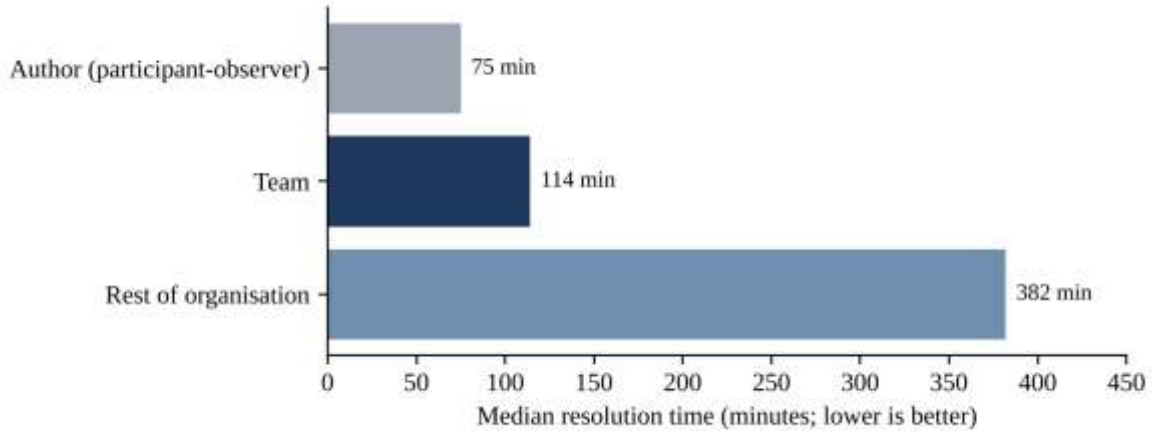
Note. Left panel: share of all tickets by channel. Right panel: percentage of tickets rated and percentage abandoned, by channel.

Resolution Speed and Closure Outcome (RQ3)

The team's median resolution time was 114 minutes, compared with 382 minutes for the rest of the organisation, about 3.4 times faster (Figure 3). The author's own median was 75 minutes. Table 3 shows that the distribution of closure outcomes differed: 57.6% of team tickets were actively resolved and closed versus 48.2% in the organisation, and 36.7% of team tickets were abandoned versus 47.7%.

Figure 3

Median Resolution Time



Note. Lower values indicate faster resolution. The author's figure is a participant-observer reference point and is included in the team figure.



Satisfaction depended overwhelmingly on closure outcome (Table 3). Among actively resolved tickets, team and organisation CSAT were virtually identical (4.826 vs. 4.815; a difference of 0.011). Abandoned tickets scored about three out of five in both groups (3.127 for the team and 2.817 for the organisation). The remaining shares (5.7% for the team, 4.1% for the organisation) were other closure types not analysed separately. The team's satisfaction advantage overall is thus largely explained by its lower share of abandoned tickets. Tickets resolved within roughly two hours rarely reached the automatic reminder timer, whereas those still open after about six hours almost always did.

Table 3

Closure Outcome and Satisfaction: Team vs. Rest of Organisation

Closure outcome	Team share	Team CSAT	Org. share	Org. CSAT
Actively resolved and closed	57.6%	4.826	48.2%	4.815
Auto-closed, no response (abandoned)	36.7%	3.127	47.7%	2.817

Note. Shares do not sum to 100% because other closure types are not shown. Org. = rest of organisation.

Complaints and Closing Style (RQ4)

Table 4 summarises the 75 commented low ratings. Delayed refunds were the most frequent theme (14.7% of comments), followed by issues raised but left unresolved (12.0%), no response or ignored conversation (4.0%), and, at 2.7% each, platform or technical faults, a preference for a phone call over chat, and OTP or verification problems. Percentages are shares of all 75 comments; the remaining comments did not fall into these themes. Themes involving non-response were most strongly linked to abandoned tickets: all comments about being ignored (100.0%), two thirds of unresolved-issue comments (66.7%) and about two thirds of refund comments (63.6%) occurred on abandoned tickets. The prominence of refunds is consistent with the lower refund CSAT in Table 1 and reflects back-end processing time more than the handling of the query.

Table 4

Common Themes in Low-Rating Customer Comments

Theme	Share of comments	Also on abandoned tickets
Refund pending or delayed	14.7%	63.6%
Issue raised but left unresolved	12.0%	66.7%
No response / conversation ignored	4.0%	100.0%
Platform or technical fault	2.7%	0.0%
Wanted a phone call, not chat	2.7%	50.0%
OTP / verification problem	2.7%	50.0%

Note. n = 75 commented ratings of three stars or below. Themes with very few comments should be interpreted with caution.

Closing style was strongly associated with outcomes (Table 5, Figure 4). Tickets closed with a template message confirming that the issue had been resolved (42.3% of tickets) achieved CSAT of 4.812 and 4.5% abandonment. Tickets in which the agent stated a fix without asking for confirmation (16.0%) scored highest (4.872) with 5.8% abandonment. Tickets in which the agent asked the customer to confirm before closing (3.6%) scored 4.758, but 35.4% were abandoned. The 38.0% of tickets that never reached a proper close scored 3.322, with 94.4% abandoned. The difference in CSAT between the first three styles is small; the decisive contrast is between tickets that reached a clear close and those that did not.



Table 5

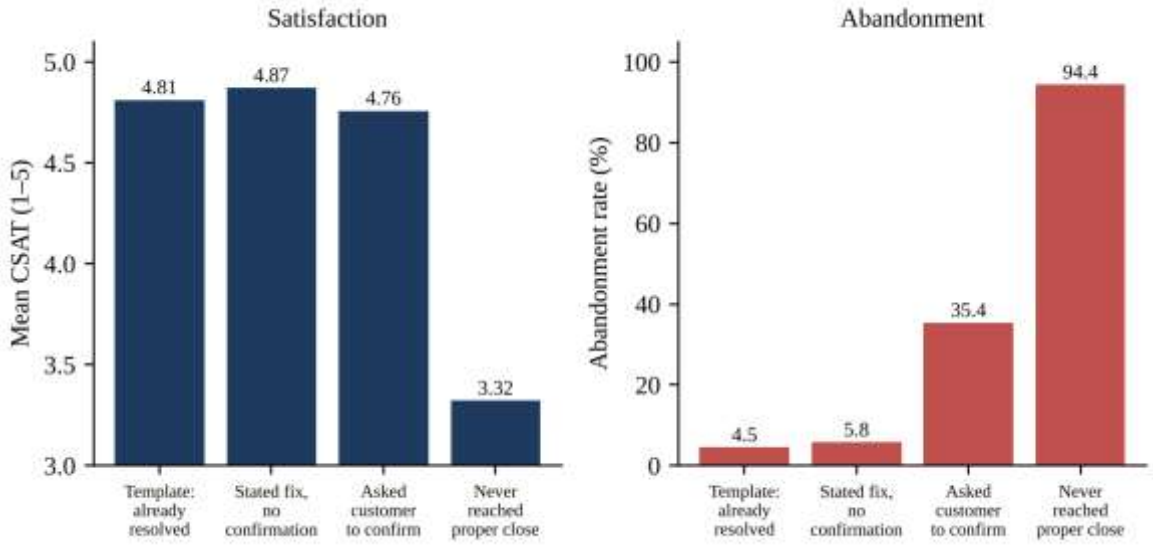
Ticket Closing Style and Outcomes (Team)

Closing style	Share of tickets	CSAT	Abandonment rate
Closed with issue already resolved (template)	42.3%	4.812	4.5%
Stated a fix, without asking for confirmation	16.0%	4.872	5.8%
Asked customer to confirm before closing	3.6%	4.758	35.4%
Ticket never reached a proper close	38.0%	3.322	94.4%

Note. Shares sum to 99.9% because of rounding.

Figure 4

Satisfaction and Abandonment by Closing Style



Note. Left panel: mean CSAT. Right panel: abandonment rate. Values are from Table 5.

Discussion

Interpretation of Findings

The central finding is that resolution speed matters mainly because it prevents abandonment. The team's median resolution time was roughly a third of the organisation's, and its CSAT advantage was concentrated in its lower share of abandoned tickets. Once a ticket was actively resolved, satisfaction was almost identical across groups. This is consistent with queueing research in which abandonment grows with waiting time (Gans et al., 2003) and with the view that waits are experienced as especially aversive when the customer is uncertain about progress (Maister, 1985). In SERVQUAL and E-RecS-QUAL terms, responsiveness, the dimension most directly reflected in speed, appears to be the decisive element of recovery encounters in digital tax support (Parasuraman et al., 1988, 2005).

The closing-style results qualify a common assumption that confirmation-seeking is best practice. Tickets closed with an explicit statement of the outcome performed at least as well as those closed with confirmation requests, which were abandoned far more often (35.4%). A cautious reading is that customers value a clear, final statement of the fix, and that asking for further action introduces a step many do not complete. An alternative explanation must be acknowledged, however: confirmation requests may have been used selectively on more complex or uncertain cases, so the association need not be causal.

The channel results illustrate a measurement problem. WhatsApp appears weakest on both CSAT and abandonment, but with only 3.1% of tickets rated, its satisfaction score is a poor basis for judging service. Managers who rely on raw CSAT may under-invest in, or wrongly penalise, a channel that carries more than a third of demand. Likewise, the weak



refund result appears driven by processing time outside the agent's control, which links to trust: a customer who is left without updates on a refund may question the platform's reliability, a concern central to trust-based accounts of compliance (Kirchler et al., 2008).

Practical Implications

Four implications follow for digital tax platforms and similar deadline-driven services.

1. *Prioritise speed and capacity at peak.* Because speed prevents abandonment, resolution capacity should be planned as agent-hours relative to expected ticket volume, with workload-aware scheduling and surge support in filing peaks (Gans et al., 2003).
2. *Automate routine queries.* An AI-assisted chatbot could triage and resolve repetitive questions (for example reconciliation FAQs, deduction basics and filing-status checks) before they reach an agent, freeing capacity for complex cases. Such tools should be integrated with Form 26AS and AIS reconciliation logic.
3. *Standardise clear closure.* Agents should close tickets with an explicit statement of the resolution and next steps, and tickets that are open for long should be escalated before the automatic reminder timer expires.
4. *Fix measurement and refund communication.* Platforms should raise rating response rates on low-capture channels (for example by prompting for a rating at close) before comparing channels, and should give customers proactive refund-status updates, since processing delays drive the most common complaint. Awareness content on common reconciliation and deduction errors could reduce avoidable queries at source.

Limitations and Future Research

Several limitations apply. The study covers one organisation, one team and one filing season (about fifteen weeks), so findings may not generalise to other firms, to the full annual compliance cycle, or to complex clients such as high-net-worth individuals. It is confined to direct-tax support; GST and international taxation were out of scope. CSAT is based on only 2,138 rated tickets (28.4% of the total), so non-response bias is likely, and rating rates are lowest on WhatsApp. Data were available only in aggregated, de-identified form, so no statistical tests or controls could be applied, the composition of the comparison group is unknown, and associations, especially for closing style, may reflect selection. Complaint coding rests on a small sample (n = 75) and a single coder. Finally, the author's dual role as participant and analyst may have shaped interpretation. Future research should use multi-season, ticket-level data with appropriate statistical controls, test closing protocols experimentally, examine how channel-specific feedback capture can be equalised, and extend the analysis to B2B advisory and GST support.

Conclusion

This study examined what drives customer satisfaction in client query resolution at an Indian digital tax platform. Across 7,540 tickets, the evidence points to a simple operational story: resolve quickly, close clearly, and measure fairly. Faster resolution raised satisfaction chiefly by keeping tickets from being abandoned; customers responded to a clear statement that their issue was fixed more than to conversational style; refunds were the main source of dissatisfaction; and channel comparisons were undermined by uneven rating rates. For platforms whose technology has already simplified filing, the largest remaining gains in customer experience appear to lie in service operations rather than in the filing product itself.

Declarations

Conflicts of Interest

The author undertook a training placement at the case organisation during the period covered by the study. The author has no financial interest in the organisation, and the organisation did not direct the analysis or the conclusions. Further details are provided on the title page.

Funding

The author received no specific grant or funding for this research from any public, commercial or not-for-profit agency.



Ethical Approval

The study analysed aggregated, de-identified operational records and did not involve direct interaction with human participants for research purposes. No customer or employee identifiers were collected or reported, and no separate ethics committee approval was sought.

Data Availability

The ticket-level data are proprietary and confidential to the case organisation and cannot be shared. The aggregated figures analysed are reported in full in the tables.

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Appendix A

Standard ITR Filing Document Checklist

- Form 16 (salaried employees)
- Form 26AS (consolidated tax credit statement)
- Annual Information Statement (AIS) / Taxpayer Information Summary (TIS)
- Bank statements (all operative accounts)
- Investment proofs (Sections 80C, 80D, etc.)
- Capital gains statements (broker / mutual-fund)
- PAN and Aadhaar details



Appendix B

Glossary of Key Terms

Table B1

Key Terms Used in This Paper

Term	Meaning
ITR	Income Tax Return: the statutory form used to declare annual income and tax liability.
AIS	Annual Information Statement: a comprehensive statement of a taxpayer's financial transactions maintained by the Income Tax Department.
TDS	Tax Deducted at Source: tax withheld by the payer and credited against the taxpayer's final liability.
CSAT	Customer satisfaction score: a post-closure rating from 1 to 5; higher is better.
Ticket	A single customer query or conversation, from being raised to being closed.
Abandoned ticket	A ticket on which a response had been given but which the system closed automatically after the customer did not reply within the set time.
Actively resolved	A ticket properly finished and closed by the agent or customer, not by the system.
Median	The middle value of a set of numbers, less affected by extreme values than the mean.
E-verification	The online step in which a taxpayer confirms their identity to complete a filing.