PRACTITIONER MASTERCLASS

AI for Chartered Accountants & Advocates in Direct & Indirect Tax Practice

Not another chatbot demo. Five defensible, confidentiality-safe workflows that predict scrutiny risk, kill hallucination, and quietly hand you back hours every week.

- Audience: CAs & Advocates — Income-tax & GST
- Focus: Indian practice
- 5 use cases · 5 ready prompts
- Verify-before-rely mindset

YOUR HOST

SG

CA Sulabh Gupta

Chartered Accountant helping tax & finance professionals put AI and automation to work in real practice.

LinkedIn Instagram

01 First, three mental models

Before any tool, fix the posture. A tax practitioner who gets these three right will use AI safely for the next decade; one who doesn't will eventually sign something an AI made up.

AI is an articled clerk, not the partner

It drafts, extracts, reconciles and summarises brilliantly at speed — but **you** sign, and **you** are liable. Every output is a first draft to be reviewed, never a final opinion.

Grounding beats generation

A model asked to "recall" law will invent plausible sections and fake judgments. A model **restricted to documents you feed it** (RAG) cites instead of imagines. Always narrow the sandbox.

Confidentiality is non-negotiable

Client PAN, GSTIN, financials and privileged advice attract duties under the **DPDP Act, 2023** and professional ethics. Anonymise, or use enterprise/no-training tools. Never paste raw client data into a free public chatbot.

Each card opens to a definition, where it fits, the workflow, the metrics that matter, real practice scenarios, a copy-ready prompt, and the caution that keeps you out of trouble. Start with the first; the prompts are the point.

⊕ Expand all ⊖ Collapse all 🎯 Jump to exercise

1 Scrutiny-Probability Self-Audit

Pre-file your ITR/GST returns through the department's own risk lens

CASS & compulsory-scrutiny params | GST DGARM/BIFA red flags | 143(2) & ASMT-10 pre-empt | Risk scoring

Use AI as a checklist engine: feed it the (anonymised) figures and let it grade the return against the **known, published** selection parameters — CBDT's compulsory-scrutiny categories and CASS logic for income-tax, and the GST scrutiny mismatches DGARM's analytics look for. It won't tell you the department's secret model, but it will surface the same obvious flags an officer's system does, **before** you file.

INCOME-TAX FLAGS IT CAN CHECK

- Sharp income drop vs prior years / high refund claims
- Large exempt income, 80G to a de-registered trust, repeated add-back issues
- Turnover vs 26AS/AIS/TIS mismatch; cash deposits vs declared income
- Survey/search linkage & recurring additions (compulsory categories)

GST FLAGS IT CAN CHECK

- GSTR-1 vs 3B liability mismatch
- ITC in 3B > 2B; ineligible / blocked credit u/s 17(5)
- RCM shortfalls; e-way bill vs 3B turnover gaps
- Supplier non-filing exposure; s.16(4) time-bar

Low/Med/High
RISK RATING OUTPUT

Top 3
FIXES BEFORE FILING

Doc list
EVIDENCE TO KEEP READY

DT practice
Run every proprietor return with >₹50L turnover through the audit; catch the AIS mismatch before a 143(2) does.

IDT practice
Monthly close: score the GSTR-3B against 2B and e-way data, flag ASMT-10 bait before the return is locked.

PROMPT · SCRUTINY SELF-AUDIT Copy

```
You are a senior tax-review partner. I will paste ANONYMISED figures from a client's
[income-tax return / GST returns] for FY ____.

Assess the return ONLY against publicly known selection parameters:
 - Income-tax: CBDT compulsory-scrutiny categories, common CASS risk flags,
   and AIS/TIS/26AS reconciliation.
 - GST: GSTR-1 vs 3B liability, ITC in 3B vs 2B, RCM, e-way bill vs turnover,
   supplier filing status, section 16(4) time-limit.

For EACH parameter output a row: | Flag | Triggered: Yes/No/Partial | Why | Document to keep ready |.
Then give an overall risk rating (Low / Medium / High) and the TOP 3 issues to fix
before filing.

Rules: Do not invent numbers. If a figure I need is missing, ask me for it.
Do not cite case law. Do not claim to know the department's internal risk model —
only reason from published parameters.
```

‹ Sulabh Gupta | Linkit

partly random. Treat "Low" as "fewer obvious flags," never as a guarantee against selection. Always anonymise before pasting.

2 NotebookLM as a Zero-Hallucination RAG

Answers that can only come from the documents you upload

Grounded to your sources | Inline clickable citations | Up to 50–300 sources / notebook | Audio overview & mind-map

Google's NotebookLM is a **closed** RAG system: it answers **only** from the sources you add (PDFs, orders, Acts, circulars, Google Docs, even audio) — up to ~500,000 words per source — and every sentence links back to the exact passage. Ask it something outside the uploads and it says so. That is precisely what a tax practitioner needs: no invented sections, no fake para numbers, verifiable to the page.

WHAT TO LOAD INTO ONE NOTEBOOK

- The assessment / adjudication order + the SCN
- Relevant Act sections, Rules, Circulars & Notifications
- The client's submissions, ledgers, agreements
- Prior orders / appellate history on the same issue

WHAT YOU GET BACK

- Grounded summaries with para/page citations
- "AO's grounds for addition" mapped to evidence
- A study-audio brief for the commute before a hearing
- A mind-map of the whole file for a new junior

0
WEB FACTS INJECTED

Cited
EVERY CLAIM, TO SOURCE

Minutes
TO BRIEF A 400-PAGE FILE

Advocate

Upload the entire paper-book; ask "list every factual admission by the AO with page cite" to build cross-examination.

CA

Load the GST SCN + your reply + the section; ask "which allegations are unanswered?" — nothing invented, all cited.

PROMPT · GROUNDED ORDER ANALYSIS

Copy

```
Using ONLY the sources in this notebook, do the following and cite the exact
page/paragraph for every point:

1. Summarise each ground on which the [AO / adjudicating authority] has made an
   addition or demand.
2. For each ground, state which document/section the authority relied on, and
   quote the key line.
3. List every factual claim in the order that is NOT supported by a document in
   these sources.
4. List the issues raised in the notice that my reply (also in sources) has NOT
   yet addressed.

If any answer is not present in the sources, say exactly:
"Not found in the provided sources." Do not use outside knowledge.
```

⚠ **Two limits:** NotebookLM is grounded but not omniscient — it can still **mis-summarise** a nuanced legal point, so read the cited passage yourself. And uploading a client file puts it on Google's cloud: confirm your engagement terms and data policy first.

‹ Sulabh Gupta | Linkit

Your firm's own secure, DPDP-compliant document exchange — end the email & WhatsApp attachment chaos

DPDP compliant | Client-code login | Year-wise download | Secure upload | White-labelled to your firm

Document management shouldn't mean client PANs and financials bouncing around over email and WhatsApp. This is the tool I built for it: a **branded, secure Document Portal** for your practice. Each client gets a private link, verifies with a **client code**, selects a financial year, and **downloads their processed filings** or **uploads fresh documents** — all inside a DPDP-compliant, access-controlled environment carrying your firm's name. No attachments, no lost files, no data leaking into a public chatbot.

WHAT YOUR CLIENT EXPERIENCES

- Opens a link branded to *your* firm — not a generic app
- Enters a unique client code to authenticate (e.g. CL1021)
- Picks the financial year and downloads their filings & archives
- Uploads new documents securely for you to process

WHAT IT DOES FOR YOUR PRACTICE

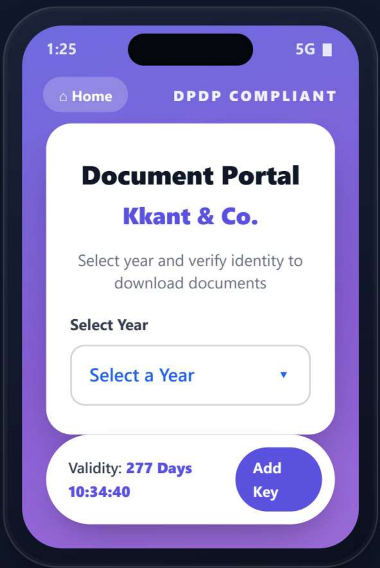
- Keeps every client file in one secure, access-logged place
- Removes sensitive data from email / WhatsApp threads
- Time-bound validity & key control over who can access what
- Signals a modern, compliance-first firm to your clients

DPDP
COMPLIANT BY DESIGN

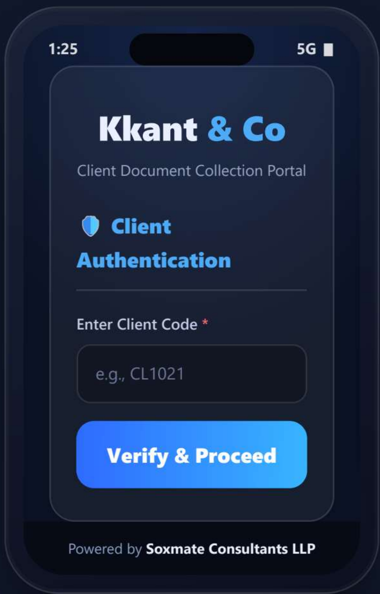
Client code
IDENTITY-VERIFIED ACCESS

Download + Upload
TWO-WAY SECURE EXCHANGE

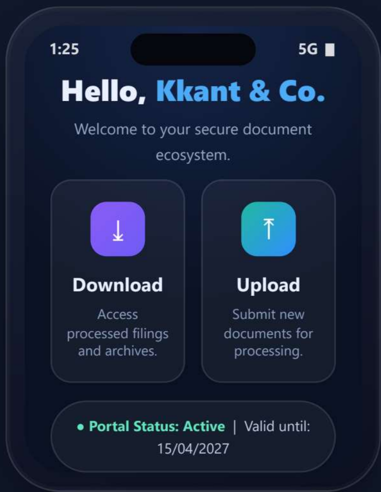
Live in practice — here's the client journey, end to end



1 · Arrive
Branded portal, year picker, live validity



2 · Verify
Client-code authentication before any access



3 · Exchange
Two-way download & upload, access time-bound

✅ **Why this beats emailing PDFs:** data stays in a controlled, DPDP-compliant environment under your firm's brand, access is identity-verified and time-bound, and there's a single source of truth for every client's documents. Want it deployed for your firm? It's part of the Soxmate suite below.

4 Drafting Replies, Notices & Opinions

From blank page to structured first draft in minutes

‹ Sulabh Gupta | Linkit

Drafting is where AI saves the most billable friction. Give it the notice paragraph and your factual position; it returns a formal, point-wise, statute-anchored reply with placeholders for figures. You keep the judgment and the citations; it kills the blank-page tax. The discipline: **you** supply the law and the facts — never let it invent either.

WHAT IT DRAFTS WELL

- Para-wise replies to scrutiny / SCN allegations
- Grounds of appeal & statement of facts skeletons
- Client advisory notes & opinion structures
- Engagement letters, follow-ups, condonation requests

HOW TO STEER IT

- Specify tone: "formal, respectful, statute-anchored"
- Force structure: fact → legal basis → documents enclosed
- Use [brackets] for every figure and date
- Forbid unsupplied case law explicitly

10× faster
TO A REVIEWABLE FIRST DRAFT

Para-wise
STRUCTURED, NOT A WALL OF TEXT

Your law
ONLY CITATIONS YOU SUPPLY

CA
Paste the ASMT-10 discrepancy; get a table-format reply reconciling each mismatch with the ledger reference.

Advocate
Feed the assessment order; get a first cut of grounds of appeal to sharpen, not to file as-is.

PROMPT · NOTICE REPLY SKELETON Copy

```
Draft a formal, point-wise reply to the notice paragraph(s) I paste below.

Context: Assessee = [ ], Section = [143(2)/142(1)/ASMT-10 etc.], AY/FY = [ ].
My factual position for each allegation is: [ ... ].

For EACH allegation, structure the reply as:
 (a) Factual position (in my words above),
 (b) Legal basis – cite ONLY the section/rule I give you here: [ ],
 (c) Documents enclosed / relied upon.

Tone: formal, respectful, statute-anchored. Use [bracketed placeholders] for all
figures, dates and annexure numbers. Number the paragraphs to match the notice.

Do NOT cite any case law, section or circular I have not supplied. If a legal
basis is needed and I haven't given one, insert "[COUNSEL TO CONFIRM AUTHORITY]".
```

Golden rule: the model may add a confident-sounding section number or judgment that **does not exist**. Verify every legal reference against a primary source before it leaves your office. The draft is a scaffold — your signature makes it an assertion.

5 Legal & Case-Law Research (Assisted, Verified)

Frame the issue fast — then verify every citation on a real database

Issue framing | Competing interpretations | Source-cited tools (Perplexity) | Verify on Taxmann/SCC/ITAT

General chatbots are excellent at **framing** a research question — the governing sections, the lines of argument, the shape of the debate — and dangerous at **sourcing** it, because they fabricate citations. Use AI to map the live sources (e.g. Perplexity) or purpose-built legal research platforms over raw recall.

USE AI TO

- Identify the governing sections, rules and circulars
- Lay out competing interpretations & the stronger view
- Generate a shortlist of leading judgments to READ
- Draft the "issue → rule → application" research memo skeleton

THEN VERIFY ON

- Taxmann / CTR / ITR / SCC Online for reported cases
- Official ITAT, High Court & Supreme Court portals
- CBDT/CBIC sites for circulars & notifications
- IndiaKanoon for cross-checking citations

Faster
ISSUE-TO-OUTLINE TIME

100%
CITATIONS YOU RE-VERIFY

Both sides
ARGUMENT & COUNTER

Advocate

"Is X taxable as capital gain or business income?" — get the framework and cases to pull, then confirm each on SCC.

CA

Map the ITC-eligibility debate under 17(5), then read the actual AAR/High Court rulings before advising.

PROMPT · RESEARCH FRAMING (VERIFY-FIRST) Copy

```
I am researching this issue under [Income-tax Act / GST law]:
[state the precise question and facts].

Give me:
1. The governing sections, rules, circulars and notifications.
2. The competing interpretations, with the stronger view and why.
3. A shortlist of leading judgments I should READ (name, forum, year, and the
   proposition each is cited for) — as a reading list, NOT as settled authority.
4. A short "issue → rule → application → conclusion" memo skeleton.

CRITICAL: Mark clearly that I MUST verify every case citation on an official/
authoritative database before relying on it. If you are not certain a citation
is real, say "UNVERIFIED — check" next to it. Never fabricate a citation,
reporter reference or paragraph number. If you don't know, say so.
```

⚠ **The hallucinated-citation trap is real:** lawyers worldwide — and before Indian courts — have been pulled up for filing AI-invented judgments. A fake citation is a professional-conduct risk. Treat every AI-supplied authority as UNVERIFIED until you have read it on a primary source.

03 Meet Soxmate

The Document Portal you just saw is one piece of a bigger idea. Soxmate is **India's most-demanded automation suite for finance & legal professionals** — a set of tools that take the repetitive, non-billable work off your desk so your firm runs leaner and looks modern.

🚀 Automation built for CAs, tax pros & law practices

Every tool below solves one recurring headache in an independent practice or small firm — billing, client comms, document collection, marketing, payments, audit, and team ops — so you reclaim hours and stop losing money

‹ Sulabh Gupta | Linkit

Client Docs Manager

The secure, DPDP-compliant document portal — collect & deliver client files without email chaos.

Billing Automator

Generate and send invoices automatically — no more manual entry or missed billing.

WhatsApp Automation

Send bulk client updates and reminders without per-message charges.

Unlimited Posters

Auto-generate branded compliance & festive content to keep your firm visible.

Visiting Card Scanner

Turn a stack of business cards into a clean, structured contact list.

Fixed-Amount UPI

Lock payment amounts on UPI links to stop partial or short payments.

Audit Central

Run statutory audits end to end — planning, execution and archival in one place.

Syncup

Consolidate timesheets, payroll, leave and project profitability for your team.

Explore the full suite at apps.soxmate.com →

04 One table to remember

If you keep a single slide from this session, keep this. It maps each workflow to the right tool, what to feed it, the payoff, and — critically — how much you must verify before you rely on it.

WORKFLOW	BEST-FIT TOOL	WHAT YOU FEED IT	TIME SAVED	HALLUCINATION RISK	CONFIDENTIALITY CAUTION
🎯 **Scrutiny self-audit**	General LLM (ChatGPT / Claude / Gemini)	Anonymised return figures + published parameters	High	Medium	Anonymise; never paste raw PAN/GSTIN
📓 **Grounded RAG**	NotebookLM	Orders, Acts, circulars, client submissions	High	Low	File sits on Google cloud — check terms
📁 **Client Document Portal**	Soxmate Client Docs Manager (the live tool)	Client filings & uploads, by year	Very high	None	DPDP-compliant, client-code access by design
✍️ **Drafting**	General LLM (long-context)	Notice text + your facts + your sections	Very high	High	Strip client identifiers from prompts
🔎 **Research**	Perplexity / legal-research platform	The legal question & facts	Medium	High	Low — but verify EVERY citation

1 **Ground it, don't trust its memory**

The single biggest safety move is to restrict AI to documents you supply. NotebookLM and "use only what I give you" prompts convert a fabricator into a citer.

2 **You supply the law and the facts**

AI structures, drafts and reconciles. It must never originate a section number, a figure, or a judgment. Every legal reference is UNVERIFIED until you've read the primary source.

3 **Anonymise before you paste**

DPDP Act 2023 duties and professional confidentiality apply to client data. Mask PAN/GSTIN/names, or use enterprise/no-training tools. The free chatbot is not a vault.

4 **Start where risk is lowest**

A secure document portal and grounded summarisation pay off immediately with almost no downside. Earn trust there before leaning on drafting and research.

5 **Scrutiny scoring is a mirror, not a crystal ball**

It reflects public risk parameters, not the department's secret model. Use it to clean returns pre-filing — never as a promise you won't be picked.

6 **Prompts are a professional skill**

Role + task + sources + format + guardrails. A well-built prompt with "if unsure, say so" is the difference between a useful clerk and a liability.

06 Wrap-up: map the workflow

Twelve real practice statements. For each, tap the workflow it belongs to. Then hit “Check my answers” for instant feedback and your score. Aim for 100%.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

0 / 12 answered

Q1. Grade a client's GSTR-3B against its 2B and e-way data to spot ASMT-10 bait before filing.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q2. Ask only from an uploaded assessment order: “list every ground of addition with its page cite.”

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q3. Give a client a DPDP-compliant, firm-branded portal where they enter a client code to download their filings.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q4. Produce a para-wise reply to a 143(2) notice using only the sections I supply.

Q5. Map the competing interpretations on ITC eligibility under 17(5) and list cases to READ.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q6. Flag that an assessee's AIS/26AS turnover doesn't reconcile with the return before submission.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q7. Generate a study-audio brief of a 400-page paper-book for the commute to a hearing.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q8. Let a client securely upload new documents for processing, keeping sensitive PDFs off email and WhatsApp.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q9. Draft grounds of appeal and a statement of facts skeleton from the assessment order.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q10. Produce an 'issue → rule → application' memo skeleton, marking each citation UNVERIFIED.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q11. Score a proprietor's ITR against CBDT compulsory-scrutiny categories and rate Low/Med/High.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

Q12. Ask an uploaded SCN + reply: "which allegations remain unanswered?" — nothing from the web.

Scrutiny audit | Grounded RAG | Doc Portal | Drafting | Research

✓ Check my answers | ↺ Reset