

Improving VAT Collection Efficiency with Digital Automation: Examining the VS Challan System's Implementation and Difficulties in Bangladesh



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Internship Report Approval Form

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EXECUTIVE SUMMARY

This paper discusses the adoption of the Smart VAT Collection (SVC) program in Bangladesh with special attention to the system called VS Challan (Babushahi app) and operational challenges faced during its application in the field. The study examines the rate of adoption of the digital system of VAT by business owners within the Mirpur and Mohammadpur zones and the difficulties of people working in the field to deploy the system. The results demonstrate that the goals and actions of the SVC department were mostly communicated successfully, however, technical workings of the VAT system needed further education to the personnel. Day-to-day activities of client education, document verification, app registration, and troubleshooting were matched to the departmental objectives. The workplace was generally good, but the pressure of work and delays among the staff at times compromised productivity. Thirteen interviewees of the field staff suggest that client resistance to digital adoption, technical difficulties in the use of apps, and logistical factors, including limited transportation and unreliable technical support, were the main challenges. Nonetheless, such difficulties did not prevent employees who could use their academic experience in communication, marketing, and customer relationship management which assisted greatly when communicating with customers. There were mixed reactions of the business owners to the VS Challan system. Although most found its transparency and convenience to be valuable, some found it to be distrusted, uncomfortable with the digital processes, or opposed to being monitored by the government. Some responded in a negative manner and vehemently towards the change to an automated system. The study finds that technological infrastructure is enough, but other human-related elements of digital VAT automation such as proper communication, regular technical support, training, and logistical preparedness determine the success. These are the challenges that need to be addressed to enhance user acceptance, minimize barriers in operation and the long term success of the SVC project in Bangladesh.

Letter of Transmittal

December 2025

Nazmun Nur Eva

Lecturer

ULAB School of Business

University of Liberal Arts Bangladesh (ULAB)

Subject: Submission of Internship Report

Dear Madam,

It is my great pleasure to submit the internship report titled “Improving VAT Collection Efficiency with Digital Automation: Examining the VS Challan System's Implementation and Difficulties in Bangladesh” which has been prepared as a partial requirement for the Bachelor of Business Administration (BBA) program.

This report reflects the practical experiences I gained while working as an HR Intern at Relief Validation Limited and includes the research findings conducted during the internship period. I have attempted to present the learning outcomes, organizational practices, and research insights as accurately and clearly as possible.

I sincerely appreciate your continuous guidance, valuable feedback, and support throughout the preparation of this report. I hope the report meets your expectations and fulfills the requirements of the internship course.

Thank you for your time and consideration.

Sincerely,

MD Rahim Newaz Khan Himel

ID: 211011058

Bachelor of Business Administration

University of Liberal Arts Bangladesh

ACKNOWLEDGMENT

I begin by thanking Almighty Allah for everything. Without his assistance, I would be unable to complete my internship report.

Second, I want to express my heartfelt gratitude to my supervisor, Nazmun Nur Eva, ma'am Lecturer at ULAB School of Business. For her unwavering support and help in finishing my internship report.

I thank Mofassel Ahmed Dhrubo (Supervisor at RVL) for assisting me with my internship report writing. Also, I want to thank my workplace colleagues for their assistance and mental support in completing my obligations, as well as for their ongoing support.

I take this opportunity to thank my family members for their unrelenting mental, emotional and financial support throughout this journey. Without them the journey would have been very difficult indeed.

Finally, I want to thank ULAB for incorporating this opportunity into our academic curriculum. This opportunity has been quite beneficial in terms of combining our real-world field experience with what we learned in academia.

I have put in a great amount of effort to complete this report. Any input about this report would be greatly appreciated.

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PART A

CHAPTER 1: INTERNSHIP PREPARATION

1.1 Motivation and what I expect to learn from this internship

As a ULAB Human Resource Management student, I am interested in working for Relief Validation Ltd. (RVL) on a project to digitize the VAT collection system. This internship will give you hands-on experience with real-world government project management, understanding HR and administration in a software company, and strengthening communication, teamwork, and problem-solving abilities. It will also teach me about the VAT automation system (VS Challan) and HR's role in assisting employees and achieving business goals during significant projects.

1.2 Internship search process

The rate of competitiveness in Bangladesh is very high in the modern job market. Nevertheless, the employment seeking process can be also fruitful, provided that one is ready to learn and practice properly in the process. I wanted to have an internship experience in a multinational corporation or a potential start up because they provide a good learning experience as well as an exposure to the current business practices. I posted my CV in various internship websites available on Facebook and BDjobs and sent out numerous applications to the companies sharing a common mind. I also visited some of the interviews, but the workplace conditions in them did not appeal to my initial choices. Finally, I got my internship with the help of ULAB. My entry into this opportunity was through the application that I made at the CCO office where I provided my CV and did all that was necessary to get the opportunity.

1.3 Internship interview experience

Soon after I left my CV at the ULAB CCO office, I had to wait a span of two weeks before I began getting the calls to attend the interview. I was able to participate in a total of four interviews during this time, however all the interviews enabled me to become a better communicator, more confident, and knowledgeable on the process of interviewing. At last I managed to crack the fourth one. I was invited to an interview with them a week after I had applied in their office in Gulshan 1. The first action I made was to observe the positive and a brighter atmosphere of the office, which had a calming effect on me. The interview was friendly, in-depth and less interview-based as a normal question and answer interview. I also liked the way they posed questions not only on the tiniest details that were mentioned in my CV, and it demonstrated that they were interested in each candidate. This helped me to gain confidence and increase my aspiration of becoming part of their team.

1.4 About the organization

Relief Validation Limited (RVL) is a technology company operating in Bangladesh and deals in digital trust services, electronic signatures, and online validation systems that are secure. Being one of the licensed Certifying Authorities (CAs) by the ICT Division of the Government of Bangladesh, RVL has a key role to play in assisting the digital transformation process in the country. The company is headquartered in Gulshan, Dhaka and is under the umbrella of the Dipon Group, an established corporate body that is involved in various industries.

The essence of RVL is to guarantee that online payments of the individual, business, or government are guaranteed to be secure, authenticated, and undisturbed. In a time that financial operations, formal records and communication are quickly moving to the internet, there is more need than ever to ensure high levels of digital security. RVL can meet this requirement by offering a variety of key services, such as digital signatures, electronic document validation, encryption solutions and secure timestamping. These services assist in confirming the information about the users, secure sensitive data and make sure that digital documents cannot be modified without being detected.

Being a Certifying Authority, RVL provides Digital Signature Certificates (DSCs) which are legal under Bangladeshi law. The certificates allow using electronic signatures on electronic documents just as legally binding as a handwritten signature, and the filing of tax, corporate work, online payments, and applications to the government services have become easier and faster. Assuming the authenticity of online interactions by verifying documents and protecting the authenticity of online interactions help reduce fraud, eliminate identity theft, and improve trust in online channels, which RVL helps to achieve.

Moreover, RVL is significant to the progress of Bangladesh towards a new modern and technology-driven economy. Since the country is progressing toward the realization of its vision of Digital Bangladesh, trusted digital identity solutions are needed to enhance service delivery, upgrade administrative processes, and secure e-governance. The experience of secure digital infrastructure that RVL has will help government agencies, private organizations, and financial institutions to adopt digital systems with ease.

Still on its main certification and verification operation, RVL also partners in massive government technology projects. Among them is the fact that it has participated in the projects linked to the automation of VAT and the creation of secure digital platforms, which assist in simplifying the actions of the public and enhancing transparency. These efforts help the organization to show that it is not just committed to innovation but also to national development.

Overall, Relief Validation Limited is a valuable player in the digital ecosystem of Bangladesh, providing trust solutions of technology, reliability, and legality. It contributes to safer online communication, enhancing cybersecurity, and is also critical in assisting the country advance to a more effective and digitally empowered future.

1.5 Mission

Relief Validation Limited (RVL) aims at developing a safe, reliable and trusted digital ecosystem within Bangladesh through the provision of safe electronic signature services and the full-scale electronic validation services. We will be empowering individuals, businesses, and government institutions in order to transact their online businesses with confidence, efficiency, and full adherence to international standards of security.

Through the provision of innovative, user friendly, and locally customizable digital trust services, RVL will soon decrease the dependence on manual operations, decrease cybersecurity threats and speed up the national adoption of secure digital transactions. By doing this, the company promotes the transition of Bangladesh into a fully digital and smart country through constant innovation and the implementation of state-of-the-art technologies, which include encryption, identity checks, and automated checks.

Finally, RVL aims to become an agent in creating a digitally inclusive society in which secure online transactions are available to everyone, making the economy grow, become transparent, and ready to go digital.

1.6 Vision

The vision of Relief Validation Limited (RVL) is to be the most trusted and preferred digital trust provider in Bangladesh that offers secure, seamless, and paperless digital communication to everyone. The vision of RVL is a situation in which all citizens, businesses, and government institutions feel no fear of transacting any official, financial or personal business in an entire safe, transparent and authenticated digital system.

The vision of RVL is also compatible with the strategic priorities of Bangladesh when the concept of a Smart Nation is conceptualized as the country tries to enhance the premises of digital identity, cyber trust, and data integrity. RVL will reduce the digital transformation obstacles by ensuring pervasive adoption of e-signatures, online validation and trusted online interactions, making digital safety a normal, daily experience of people in all industries.

Finally, RVL wants to create a future with digital trust as a national standard that allows building upon a more efficient, inclusive and innovation-driven society that is sustained on secure and paper-free connectivity.

1.7 Commitments

In all its digital trust services, Relief Validation Limited (RVL) is determined to maintain the utmost trust, security and reliability. The company makes sure that each digital transaction, document and electronic signature that is carried out on its platform, is legal, properly authenticated and transparently executed according to national and international standards. RVL prioritizes privacy and safety of user data through highly-developed encryption devices, effective identity verification, and data governance measures in its operations.

Guided by the fast development of the digital economy in Bangladesh, RVL is committed to constant innovation- constantly upholstering its systems, reinforcing its security measures and developing new digital trust solutions in response to the demands of its users. The firm is also determined to assist people, organizations, and government departments as they move into safe, paperless, and digitally empowered business processes.

RVL also focuses on outstanding customer service, ethical business ethics as well as transparent operations. The company will play a positive role in making Bangladesh a fully digital and smart country by closing the current technological gaps and promoting the widespread trust in digital interaction within the country.

With these promises, RVL can be considered a reliable partner in creating the future where secure digital communication is not only possible, but a national requirement.

CHAPTER 2: ABOUT THE INTERNSHIP

2.1 Activities of the Department

As an intern at Relief Validation Limited (RVL), I was able to engage with the Marketing and Client Management departments (some of the pillars in the overall Business Development activities of the business). This placement gave me an opportunity to understand how RVL positions its digital trust solutions in the market, how it interacts with stakeholders and supports the execution of national-scale digital projects.

One of the significant projects being undertaken at the time of my internship at RVL was the effort of RVL with the National Board of Revenue (NBR) in the digitalization of the VAT collection system in Bangladesh. To this end, RVL created VS Challan (VAT Smart Challan)- a revolutionary application that seeks to bring retailers, chain shops and other business organizations together in a single application which is automated to create a cohesive VAT ecosystem. The system will focus on the improvement of transparency, minimizing manual error, and hasten the process where the country is turned into a smart revenue administration.

My duties were directly related to the success of the implementation and successful operation of the VS Challan system within the appointed areas of operation. Dhaka North and Dhaka West Zones were under roll out and were being actively monitored and supported at the time by RVL. In this regard, I helped the team in various critical facets.

I assisted in the distribution of marketing content where I had to assist in creation of promotional content, awareness messages, and information content to assist businesses in learning about the essence of the application being promoted and its applicability.

I worked to manage clients and coordinated in the field, which enabled me to engage with the shop owners, the corporate clients and other stakeholders to respond to their questions, guide them and assist with the onboarding process.

I also assisted the department to gather real-time feedback, to troubleshoot, and simplify communication between the retailers and the RVL technical team.

These assignments provided me with practical experience of the intricacies of the nation-wide implementation of a digital solution and it is through these assignments that I was able to observe the benefits of a successful marketing approach, effective communication with clients, and well organized project coordination in the successful automation of the VAT ecosystem. This internship was not only a good learning experience about practical business but also it further informed me about how innovation in the private sector can be used to help Bangladesh advance to a fully digital and smart economy.

2.2 Work environment

My primary area of work was in Mirpur zone, although I also spent 1 week in Mohammadpur. I began working in this field on September 17th 2025. The work environment I got used to was mostly hectic as I had to face people and clients who consistently opposed the new system of paying VAT. The work area did not have some of the usual needs like proper food services and proper commute to and out of the workplace. The favor and the attention people showed me, knowingly and unknowingly, virtually everywhere, was one of the things I liked about the work environment.

Communications with the zonal manager were kept limited and effective. Communication with coworkers was informal but very efficient. Physical meetings were used specifically to contact or receive instructions from supervisors.

2.3 Duties and responsibilities as an intern

My primary duty consisted of reaching out to business owners and managers and educating them about the “Beboshai” app. I was responsible for patiently and politely teaching clients how to use the app and to help them with any technical issues they faced. I was also responsible for discussing the app’s importance and significance. The app’s main purpose was to record vat paid by businesses during transactions. It was my secondary duty to enforce these VAT payments while I was in the field.

2.4 Application of educational learning with Internship

My internship at Relief Validation Limited allowed me to put theoretical ideas into practice, emphasizing the value of professional communication, presentation skills, and interpersonal skills. I addressed the complaints of the customers, managed complex processes and trained business owners on the use of Bebohai app and focused on marketing media and VS Challan system. The academic background helped me to develop my technical knowledge and problem-solving skills that are essential for debugging and technical information delivery. My interactions during VAT enforcement scenarios were guided by the professional discipline, accountability, and ethical behavior principles that I learned in my studies. This is because my education enabled me to be flexible and still ensure that the quality of my work remains unaffected by external hindrances.

CHAPTER 3: SELF REFLECTION

3.1 Feedback on Internship

The experience during my internship at Relief validation Limited (RVL) has given me a significant combination of formal and informal working atmosphere which has enabled me to easily adjust to the various working environments. The work being dynamic, in particular, in the Marketing and Client Management departments, I also needed to handle several tasks at the same time. The huge workload and responsibility assigned to the interns contributed greatly to the development of my time management, efficiency and decision making skills.

Simultaneously, there was a certain level of uncertainty to the position since sometimes it was necessary to interact with various groups and explain digital systems. These experiences helped me to stay calm, be professional and focus on solutions even in a stressful situation which could be vital in any future when I am engaged in a business administration or sales-related field.

Fieldwork was also a significant portion of the internship and was equally problematic. Day to day activities may be physical since there was little mode of transportation particularly in some areas where people had no reliable means of transportation as well as getting timely and healthy food services. These experiences allowed me to become more resilient, flexible, and learn more about the logistical realities of the implementation of large-scale digital solutions in Bangladesh.

The internship was also very rewarding despite the challenges. I also received the experience of negotiating and communicating at the highest level and this increased my confidence and enhanced my communication skills. My interactions with business owners, retailers and officials extended my knowledge on how organizations make decisions in actual business settings.

It was an especially eye-opening experience working with people with low literacy communities. It also contributed to my development of social communication abilities and made me comprehend why so many citizens cannot easily accept new technologies. This experience further reinforced my understanding of how crucial digital education and inclusive communication measures are the success of national digital transformations efforts such as VS Challan.

During the internship, I also established good working relationships with people with different backgrounds that enhanced my professional and interpersonal competencies. All in all, the experience helped me shape my professional perspective, enhance my readiness to handle future tasks, and become more dedicated to the idea of helping Bangladesh become a more digitalized and connected country.

3.2 My expectations of the organization and their expectations of me.

As I started my internship, I had a number of expectations of the organization. I expected improved transportation in order to facilitate fieldwork, and good food services when working long hours. By having a definite workstation or office arrangement as well, I hoped to feel a little more stable and organized in the way I conducted my daily activities. In addition, I would have liked the communication with the higher authorities within the organization to be more consistent, and transparent, to know better about my general workflow.

As much as some of the expectations were not as expected, some of them exceeded my expectations. The internship salary is also something that is a motivational factor and a boost.

The HR department was very welcoming and easy to deal with, and administrative procedures were comfortable. Besides, respect and kindness of some shop owners as a part of field visits were a positive experience that influenced my overall experience.

On the side of the organization, they had specific expectations of me that were evident. They had high expectations of performance in the area, particularly because the job would require personal contacts with people and proper organization of data. They also anticipated me to fit in the new environment and changed working conditions quickly. These expectations motivated me to be more flexible, resilient and overall more professional in the course of the internship.

3.3 Recommendations

I have worked as an intern at Relief Validation Limited (RVL), and thus, I would like to make a few recommendations that might increase the level of employee satisfaction and improve the performance of the entire organization, particularly when it comes to the growing digital programs and operations of RVL in the field.

Firstly, defining these roles more clearly and with consistency in employees would assist in streamlining the work process and minimizing confusion especially in the implementation of the VS Challan system, which is a large-scale undertaking. With the properly designed and well established responsibilities, employees will have a chance to better know what is expected of them, work out their tasks in a more efficient way, and provide their results more confidently.

Moreover, a better-organized and more transparent reward and recognition system might be of use to RVL. Numerous employees such as interns and field workers operate under harsh environments, as most of them have to travel through zones, interact with various stakeholders and deal with the strain of introducing new technologies. Appreciation of individual efforts and success would not only improve morale but also strengthen a culture of appreciation and responsibility. Rewards,

performance recognition, and periodic appreciation schemes might go a long way in enhancing motivation and some employees would be willing to become more vested in their jobs.

Considering the specifics of the work of RVL, which consists in bridging the digital innovation and the adoption of the population, it is also possible to enhance communication channels and offer more frequent training. These would keep the employees up-to-date with the emerging technologies, system developments and customer concerns. The increased training would help them feel more confident in their ability to deal with the challenges of the field, and provide more regular support to clients.

Lastly, enhanced logistical facilitation to the personnel working in the field like providing competent transport solutions, increased access to facilities and services they need, and routine reporting would help improve their welfare and work performance.

All in all, these suggestions will ensure the creation of a more conducive, inspired, and coordinated workforce, and in the end, will assist RVL to carry on with its mission of promoting the Bangladesh movement toward a digital, secure and smart future.

3.4 Functional Improvement

Regarding functional enhancement, managing the expectations by reducing the workload per employee might greatly alleviate the stress and raise productivity. The employees would enjoy working under a less pressureful and more supportive guidance by the team leaders. A more collaborative environment can be provided by giving instructions rather than strict orders. Also, having project heads on the field would facilitate the immediate resolution of challenges and ease the work in the field.

3.5 Wellness plans

In the case of employee wellness, it is necessary to introduce measures related to a healthier work life balance. It would be beneficial to ask employees to be given less work per day and more days off wherever possible so that employees remain energetic and produce long term. To conclude, the changes would contribute to more productive, happier, and more satisfied employees and increase the success of the organization's operations.

CHAPTER 4: PERSONAL DEVELOPMENT PLAN

4.1 Interpersonal Skills

My internship experience in Relief Validation Limited (RVL) has helped me a lot in personal and professional growth, especially in the field of interpersonal skills. During the internship, I was able to meet people with diverse social, educational, and professional experience. Interviewing retailers, business owners, officials, and community members, even low-literacy ones, helped me to perfect my skills in conveying complicated messages in straightforward and familiar means. This was majorly relevant within the parameter of describing the VS Challan system and taking the users through the digital processes that were not familiar to many.

My experience in such a diverse environment has helped improve my communication skills, which teaches me how to alter my tone, style, and approach in accordance with the audience. It also taught me to be more patient and empathetic, as well as culturally mindful, which are critical attributes of facilitating the adoption of digital in communities with different degrees of technological knowledge.

The issues that I had to cope with in the field like doubt among the masses, my struggle to earn their confidence, or to mature and overcome hard working situations also allowed me to develop self-confidence, strength, and emotional maturity. All these challenges made me learn how to remain calm, solution-focused, and respectful even during a stressful time which are crucial in face-to-face clients and management.

Moreover, the internship helped me to establish efficient connections with the colleagues, supervisors, retailers, as well as with the representatives of other fields. Such networks not only expanded my thoughts and ideas but also opened me to various views and this also helped me to know more about how people think and work in other situations. It also emphasized on the need of teamwork, negotiation and a positive professional image.

All in all, these people skills have not only equipped me with future duties, but they have also solidified my future career in Human Resources, Planning, Client Relations, and other people centered working conditions. The RVL experiences have also provided me with the confidence, communication skill as well as social awareness that will help me succeed in the dynamic workplace.

PART B

LITERATURE REVIEW

The digitization of tax collection systems has been widely studied as a means to improve efficiency, reduce errors, and enhance transparency in government operations. Alsharif (2020) suggests that implementing e-government systems does not just need good technical infrastructure but also good communication and training to make the end-users comply and understand. On the same note, Kettunen and Kallio (2017) state that the implementation of digital systems in government-sponsored services is usually faced with challenges related to human factors, such as resistance to change, technical incompetence, and poor client interaction.

In case of VAT administration, Sari et al. (2019) observed that the effectiveness of automated VAT systems depends heavily on field operations, where staff directly interact with taxpayers to educate, troubleshoot, and encourage adoption. Research in developing nations, including Bangladesh, indicates that logistical factors, such as transport complications, inadequate field resources, and delays in inter-departmental communication, might impede the smoothness of the system (Haque and Mahmud, 2021). Furthermore, the client resistance, especially in owners of the small business, who are not familiar with digital systems, is also mentioned as one of the key impediments to successful implementation (Rahman et al., 2022).

The importance of interpersonal skills and communication in addressing operational challenges has been identified also. Client contact, problem-solving, and managing conflict are essential as it has to make sure that the taxpayer is aware of the system and meets the demands (Chen and Wu, 2018). Moreover, interns and field employees should be provided with constant training to fill the differences between theory and reality system working, particularly in work with complex technical issues of automated VAT systems (Khan and Ahmed, 2020).

In summary, the literature shows that the activities of SVC are dependent on the technical, organizational, and human factors. Although technology will offer the infrastructure, field-level interactions, sufficient training, and strategic problem-solving will determine the success of VAT automation to a significant degree. These works highlight the necessity to explore the operational challenges experienced by field staff and interns in the implementation of the SVC system that is the subject of the present study.

RESEARCH TOPIC

Improving VAT Collection Efficiency with Digital Automation: Examining the VS Challan System's Implementation and Difficulties in Bangladesh

RESEARCH OBJECTIVE AND RESEARCH QUESTION

The purpose of this study is to determine and examine the obstacles and problems that arise during the SVC (Smart VAT Challan) system's functioning. Such a study would greatly improve the government's vision of the people's opinion about the new VS Challan System. This would allow them to fabricate a better and more well suited response towards the problem or, altogether, improve the overall VAT collection system.

What is the acceptance level of “Babushahi App” amongst the local business owners of zone Mirpur and zone Mohummadpur ?

RESEARCH BACKGROUND/ CONTEXT OF STUDY

Digital systems in government operations are becoming more relevant in enhancing efficiency, transparency and compliance. The Smart VAT Collection (SVC) program in Bangladesh, especially with the introduction of the VS Challan system, is supposed to optimize the process of VAT collection via automatizing the process and by making direct contact with the taxpayers. Even though it may be beneficial, successful implementation of SVC is affected by a number of issues such as technical difficulties, business proprietors resistance, and difficulty of field implementation due to logistical issues. Past literature on digital government systems points out that effective implementation of digital government systems does not just rely on the technological infrastructure alone, but also on human aspects including communication, training, and engagement with clients. Nevertheless, there is not much literature on practical challenges faced by field personnel and interns when deploying SVC. It is important to understand these operational issues to make VAT automation more efficient and effective, improve client satisfaction, and scale government digital initiatives successfully. The paper aims to discover and evaluate the challenges faced in the activities of SVC, thus offering information on how to streamline implementation procedures.

METHODOLOGY

DATA COLLECTION

To obtain a holistic view of how the public would react to the government implementation of the digital VAT collection program, a mixture of qualitative research had been adopted. The main information source was the in-depth interviews with the colleagues who have been working in the field in a frame of the VS Challan implementation in Relief Validation Limited (RVL). These unofficial but organized meetings were useful in conveying some idea on the overall feeling, awareness and acceptance of the new system among the business owners and retail operators. The co-workers were invited to provide their personal experience, communication barriers, and insights about how the population might be willing to change its traditional paper-based VAT processes and switch to a fully digital system.

In addition to interviews, an organized observation design was also employed to investigate the impacts of regional literacy levels on the success of the awareness and training programs pertaining to the digital VAT project. In the field visit, the demonstration sessions, and when interacting with clients, a detailed observation was conducted to establish the patterns of correlating literacy or technological familiarity with speed and ease of adoption. These observations played a very important role in determining which areas were more ready to undergo digital transformation and which areas needed more training, specific communication, or user instructions. This situational understanding aided in the uncovering of the truths of executing a nation-wide digital solution in regions with varied socio-economic and educational profilings.

Sample Size and Method of Selection

The total number of colleagues that took part in the interview was 13. By the characteristics of field work and the necessity of practical understanding, convenience sampling has been applied. This approach was suitable since the sampled parties were easily reachable as they were directly involved with daily client contacts and participated in the implementation of the VS Challan system. Their experience was sufficient to offer the relevant, accurate and experience based information on the issues, the behavioral responses, and general perception of the society on the digital VAT collection initiative.

Even though the convenience sampling is not random, it enables it to collect data efficiently and on time without compromising the ability of the researcher to collect the data at the right time and place since the sample has first hand experience of the implementation context. Consequently, the collected data were real-life operational pressures and contributed to the establishment of a solid perception of the ways other communities react to the initiatives of the government to implement digital transformations.

DAILY OPERATIONS

At the Smart VAT Challan operation, the main task I had to perform was to approach the business owners directly and lead them through the process of switching to the new digital VAT system. My work commenced as visiting various business outlets and making them aware of the Smart VAT Challan application, and how it can help them pay their VAT more conveniently and effectively. Much of my job was to persuade business owners that the application is safe and user friendly, responding to any questions that they had regarding how the application works or the security of the data.

My role was also to check the necessary business documents that include Business Identification Number (BIN), Trade Identification Number (TIN), and National Identification (NID). After my verification of the correctness of all documents, I went ahead and registered the business on the app. Once the registration was done, I assisted in linking the application on the bank account of the business to facilitate easy and safe financial transactions.

Lastly, I also provided practical instructions to the business owners on the use of the app in their day-to-day VAT operations. This experience enabled me to acquire good communication skills, technical knowledge and practical experience with digital financial systems.

RESULT

Summarized answers of the interviews (13 participants)

The interviewees were participating in a government-sponsored program which was to modernize and digitise the collection of VAT by executing the VS Challan system. The department was able to define its goals, the working process, and the roles that the team members are expected to perform during the onboarding stage. With this initial briefing the employees received a very strong idea of the general objectives of the project as well as their individual responsibilities within the project. Nevertheless, even though the general instructions were clear and understandable, several interviewees have mentioned that the technical aspects of the VAT automation system, including system architecture, backend processes, and troubleshooting procedures, needed more explanations. These loopholes needed to be bridged over time in the process of practice and learning at the workplace.

The employees were engaged in diverse tasks in their day-to-day activities which were directly related to objectives of the department. These tasks involved visiting different businesses in the field, training its clients on the application of the digital system, checking the documents, registering users, collecting the operational information, and helping the retailers find solutions to technical or use-related problems. They also had the mandate of getting feedback on clients to help in improving the system. All in all, the daily tasks were more than just an expression of the main mission of the department; and were also necessary to facilitate the effective introduction and growth of the digital VAT system.

In general, the department was able to display a good level of operational performance, with daily operations being carried out according to schedule and the staff members performing cooperatively towards the project goals. But, there were occasional delays reported. The causes of such interruptions usually were the lack of understanding in communication between various teams or some technical difficulties that needed more time to work out. Nonetheless, the department experienced a friendly, collaborative and professional working atmosphere in which the employees were motivated to seek assistance and communicate information.

The working environment was mostly favorable, but there were conditions that were causing certain stress to the employees like strenuous work schedules, strict deadlines and the nature of the work in the field. However, the interviewees were always able to say that they felt safe and comfortable when doing their field assignments. There were adequate guidelines, instructions and safety precautions which were observed by the organization and this contributed to creating the feeling of security during the outdoor activities.

The department was sufficiently resourceful to perform most tasks as required in the project. There was adequate provision of the training, and support to accomplish the daily activities. Nonetheless,

the interviewees noted that the sphere of transportation and logistical options could be improved. The lack of transport and unstable support of the field sometimes impaired efficiency, and some tasks became harder to accomplish within the required time.

The tasks that were given to the interviewee in the form of the internship were well consistent with the expectations of the interviewee, especially in the sense of exposure to business development, working with clients and real time implementation of projects. The position enabled them to be on-the-ground with the retailers, clarify the intent and how the digital VAT system works, and work towards the larger aims of the SVC project. The total number of working hours was fair and controlled, however, the stressful circumstances appeared, in particular, on the days when several field visits were to be made with reference to various places. Such busy days required extra effort, physical and mental, to achieve results and achieve effective client service.

The theoretical information acquired during academic studies, that is, communication strategies, marketing principles, human resource management, customer service techniques, project management frameworks, and conflict resolution techniques, turned out to be very helpful in real life. These theories contributed to the interviewee developing a rapport with the clients, describing the functioning of systems in a clear and transparent manner, being tactful in discussing concerns with clients, and handling surprises in the field. This knowledge also helped them deal with the different ways clients can feel, from interest to pushback.

Nevertheless, even with such a good academic background, the interviewee was first presented with a number of problems linked with the technical and operational elements of the VAT automation system. Understanding the process behind the scenes, assessing technological issues, and understanding how to operate the system required more study than classroom theory. These limitations were reduced to experience, supervision, and exposure to real-world problems at work. Finally, the academic and practical experience were integrated, which increased the intern's competence and confidence in handling client expectations and project operations.

The internship's duties were also indicative of the candidates' expectations, since the role offered them valuable exposure to company development activities, customer communication, and practical project experience. These tasks provided actual experience in engaging with diverse groups of business owners, doing fieldwork, and assisting in the implementation of a large government-led digitalization effort. Even while the number of hours worked each day was normally not an issue, the workload might be stressful in some situations, particularly on days when there were many field visits to different locations. These days may be exhausting and stressful due to time limitations, the requirement of physical travel, and the need to deal with several client encounters in a sequence.

Theoretical knowledge gained in academic contexts was tremendously valuable in the field. When working with clients, ideas like communication, marketing, human resource management, project management, customer service, issue solving, and conflict resolution might be directly used. Such skills were beneficial in allowing interns to effectively explain the system, deal with issues, and handle the many obstacles they encountered in the area of operation. Nevertheless, regardless of this good education background, most interviewees stated that they had a weakness in their knowledge of the technical and functionalities of the VAT automation system. Such gaps are required to be filled in the work of practical learning courses, field training, and mentorship of senior team members, emphasizing the importance of experience learning in the execution of digital transformation initiatives.

The best experiences of the internship were its experience of direct interaction with clients and practical learning. The face-to-face interactions with the business owners enabled them to build good communication and negotiation skills and the training of the clients on the use of the digital VAT system enabled a better comprehension of user behavior and effective teaching methods. Technical and operational problem troubleshooting also boosted problem-solving skills and improved the confidence in coping with the actual problems. Also, the experience of participating in the establishment of a mass government project provided an invaluable experience in the planning, execution, and monitoring of digital initiatives in the public sector, which would be an excellent insight into the national-level efforts to implement digital transformations.

Nevertheless, there were certain difficulties encountered during the internship. The biggest challenge was to deal with the resistance of the clients who were not willing to change their manual VAT procedures to the new digital system. Other business owners indicated that they were reluctant because they were not familiar with technology, felt that they would be monitored by the government, or simply not ready to embrace change. To break this obstacle it took a lot of patience, effective communication, understanding and interpersonal skills. The ability to successfully complete these interactions helped to not only streamline the process of client onboarding but also helped the intern to develop professionally in dealing with challenging situations.

In conclusion, the interviewees always wrote about the overall experience as very positive. They underlined that the organization had the great responsibilities and the active participation in the project that were greater than their first expectations. The internship provided a vast exposure to practice and they had an opportunity to work directly in the field, communicate with various clients, and inspire the successful delivery of a large government initiative. Based on this experience, they acquired useful information on business development, client management, and the reality of working in a government-related digital transformation project. Further, they gained more insight into the digital systems, troubleshooting procedures, and difficulties linked to the promotion of technological adoption among retailers. As a whole, the internship was considered a valuable experience, which has helped them improve their professional competence and practical

skills and prepare them to work in the projects of both the government and the business sphere in the future.

Response of the Business Owners

The attitude of business owners to the digital VAT collection system was quite different and could be observed on the level of the socio-economic and technological diversification of the regions in which these companies operate. Many owners of the businesses have stated that they are positive respondents as they realized the value of the new system. They liked the enhanced convenience, lessened paperwork, quicker processing and enhanced accuracy provided by the VS Challan application. To these people, the system was a move towards modernizing and a more transparent business environment and this suits the goals of digital transformation of Bangladesh.

Nonetheless, not every reaction was so positive. A significant percentage of entrepreneurs were concerned with the increased transparency that the system brings. They were likely to do this due to their distrust of the current system of governance, fear of surveillance, or the fear of having to comply with it. To such people, digitalization seemed like a loss of control and thus more adamant to using the new platform regardless of its technical benefits.

A rather low percentage responded emotionally, even becoming irritated or angry at the idea of downloading and using the app. These reactions were more prevalent in less digitally literate areas or those with less exposure to digitally based administration. Fear of the unknown or even unease with digital tools or even frustration with the abrupt change of old business practices were often motivation to resist such things.

Mixed reactions of these kinds can be used to emphasize the role of specific awareness-building, custom-made communication plans, and incremental support, particularly in the community that is not accustomed to digital systems. These reactions are important to know because they will help to plan further outreach work, enhance the training practices and facilitate a better process of the digital implementation in different regions of Bangladesh.

CONCLUSION

Smart VAT Collection (SVC) program and VS Challan (Beboshai) system is a major stride towards digitalizing tax collection in Bangladesh by RVL. This paper demonstrates that the technological foundation and strategic goals of the project are good, but it requires the human factor, efficiency, and acceptance on the part of clients to be successful. Field interviews of thirteen employees reveal that the goals and the responsibilities of the department were usually communicated effectively and the tasks to be performed on a daily basis were highly aligned with the mission of the project. Nevertheless, the same problems were the insufficient training in technical areas, logistical difficulties, transport and communication problems between teams that did not always allow the smooth work in the field.

Client resistance was the most high profile challenge especially by business owners who were not used to digital systems or those who felt that they were being monitored by the government. Nevertheless, these challenges did not hinder the implementation of academic knowledge in communication, customer relations, and problem-solving among the SVC workforce and interns, who successfully used the theoretical knowledge to mentor clients and identify solutions to problems. Their insights emphasize interpersonal skills, rigorous training and adaptive strategies as critical in driving digital compliance.

In general, the results suggest that the SVC program has high potential to increase the transparency and efficiency of VAT, although its long-term effectiveness is linked to the enhancement of user education, logistical support quality, frequent technical support, and the removal of human-related obstacles to digital adoption. The recognition and response to these operational challenges can go a long way in ensuring the acceptance, functionality, and sustainability of the digital VAT system in Bangladesh by the government.

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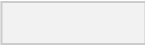
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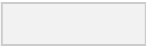
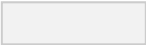
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