



AGENTIC AI SOLUTIONS FOR ENTERPRISES

Multi Agent System for End-to-End GST Compliance & Audit

Take the guesswork out of GST returns.

Run six specialized AI agent across your entire register.

Know exactly what's wrong-and the exact INR exposure-before you file.

MADE IN INDIA.

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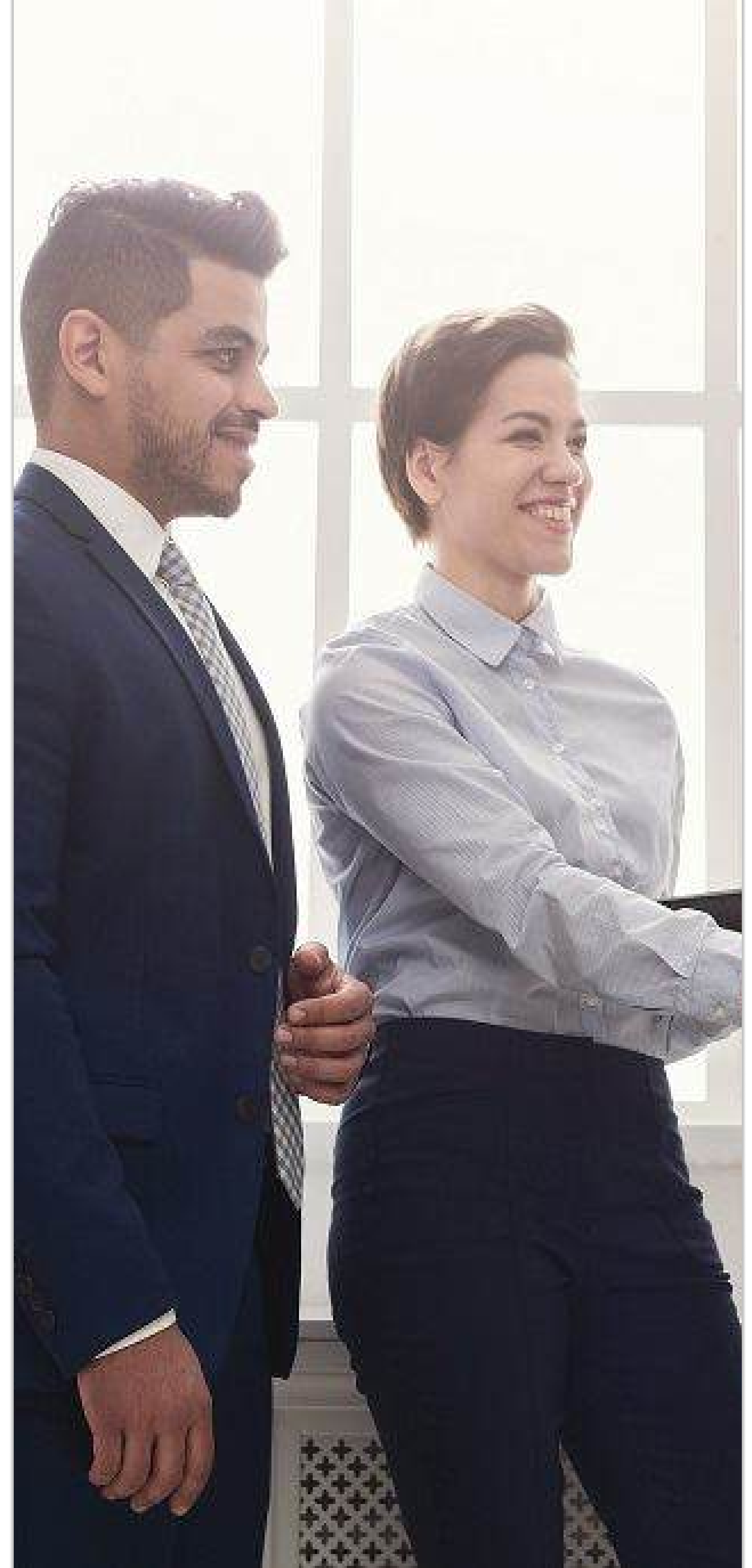
INTRODUCTION

PersivAI Assist is an intelligent GST audit and compliance platform built for modern enterprises that need speed, scale, and total accuracy - without trade-offs.

Audit datasets of any size in minutes, not days.

Generate AI-driven compliance insights instantly and automate your entire reconciliation workflow across every GST dimension - all within a single, secure interface.

PersivAI Assist for GST enables teams to move from reactive, manual filing to intelligent, audit-ready decision-making - faster, more accurately, and with complete legal confidence. **No complex templates. No heavy infrastructure. Just results.**



The Financial Exposure of Manual GST Filing

Every month, your team manually reconciles three data sources. When human fatigue sets in, the financial consequences are immediate.

Threat

ITC not in GSTR 2B

Wrong CGST / IGST applied

RCM liability not self-assessed

HSN code wrong or missing

Books-only invoice not filed

GSTR-3B vs books mismatch

Payments to suspended vendors

Vendors with no return history

Consequence

Claim lapsed - irrecoverable

Working Capital Blocked + increased consultant cost

Section 50, CGST ACT + Penalty under 122(1)+ITC Denial

Section 50, CGST ACT + General Penalty under 125 + ITC Denial for Buyer - Section 16(2)

GST-1 underreporting

Interest on short-paid liability

ITC reversal + fraud exposure

ITC at risk under Rule 37A

The scale of the Leakage

10 - 16%*



The average Indian mid-size enterprise has 10-16%* of its purchase register with at least one GST compliance issue.

**Most of these errors are only discovered during Chartered Accountant review
- long after the filing deadline has passed.**

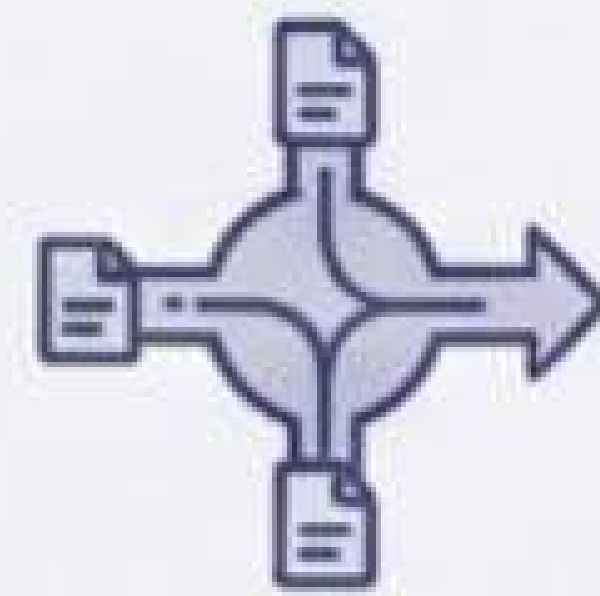
The Transformation Pipeline: ERP to Audit-Ready



1. Upload Register

Ingests Business Central (MSD), SAP, other Cloud ERPs, or any Excel.

No template required. Handles all forms of your current records. Can integrate sales / purchase register as well as GL Entries



2. Central AI

Central AI reads each transaction, resolves schema mismatches and captures analysis from all Specialized AI engines.



3. Specialized AI

Six Specialized agents apply legal logic, score severity (0-100) and tag the exact GST section violated

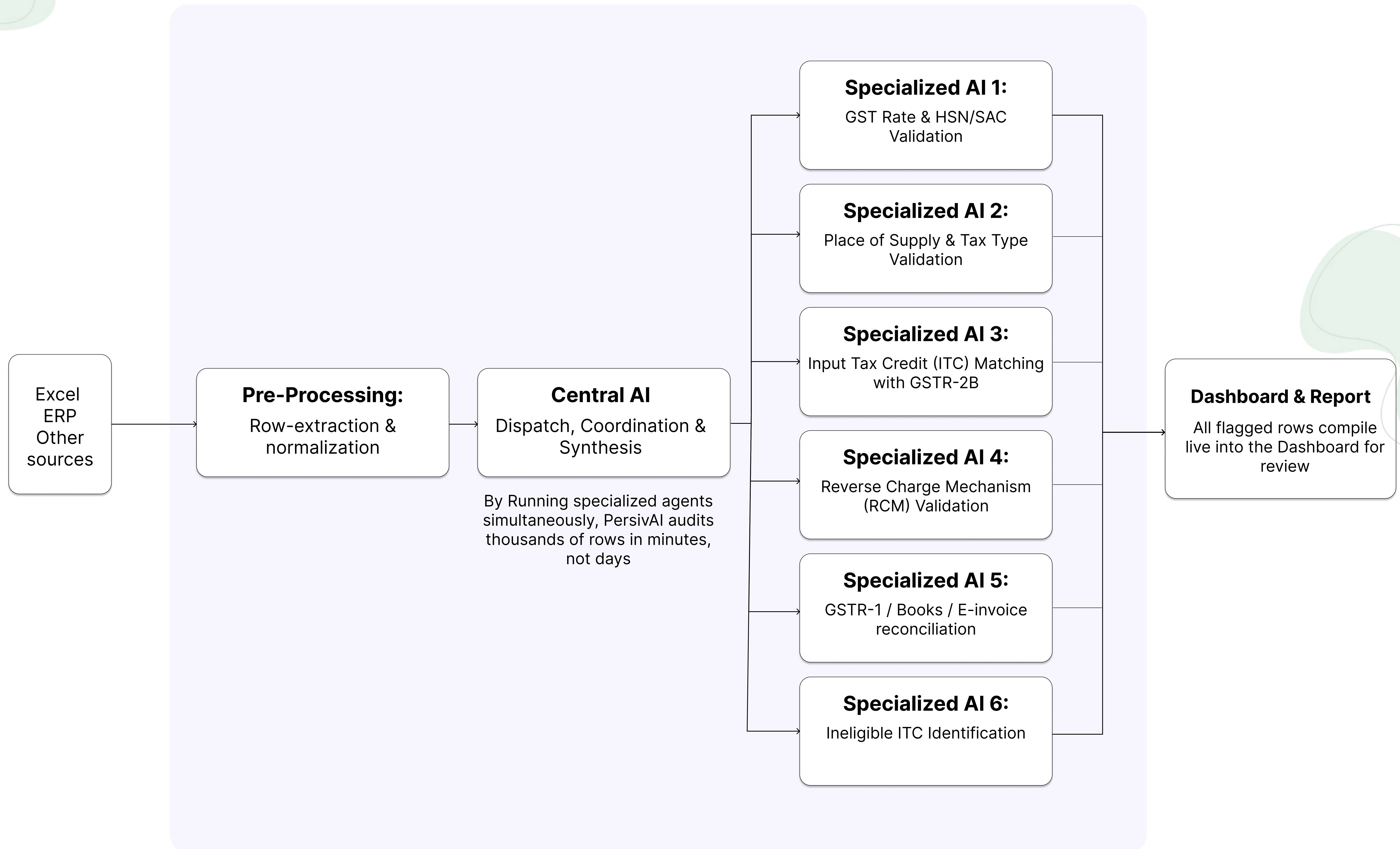


4. Review & Action

Auditor marks findings (Agree / Disagree . Waive).

Full trail exported to structured Excel or PDF for the CA.

Central AI vs Specialized AI



The Six AI Audit Agents

One Orchestrator. Six Specialist Agents. Every GST Dimension Covered.

Agent 1: HSN Classifier & Rate Validator

Validates every HSN/SAC code against the rate schedule. Flags wrong rates, missing codes, under-digit codes, and mismatches. Cross-checks tax percentages against the applicable rate and calculates penalty exposure.

Catches: Wrong rate. Missing HSN. 4 Digit where 6 or 8 digits are required. HSN-rate mismatch.

Agent 3: ITC vs GSTR-2B Reconciliation

Reconciles purchase register against GSTR-2B. Surfaces invoices missing in 2B or books. Runs standalone S.17(5) blocked credit checks (motor vehicles, F&B). Reconciles GSTR-3B Table 4 against 2B totals.

Catches: NOT_IN_2B · MISSED_IN_BOOKS · Blocked credit S.17(5) · 3B vs 2B mismatch

Agent 5: GSTR-1 Reconciliation Agent

3-way recon: sales books vs GSTR-1 vs e-invoice (IRN). Detects missing invoices, value mismatches, IRN gaps, and sequential series breaks. Falls back to disclosure offset detection when only a PDF summary is available.

Agent 2: Tax Type Validator (POS)

Determines correct tax type (CGST+SGST or IGST) using POS rules. Applies special rules for Works Contract, Bill-to/Ship-to, and e-commerce. Flags rows where incorrect tax types were applied based on buyer/seller states.

Catches: IGST on inter-state. CGST & SGST on intra-state. Works contract POS error.

Agent 4: RCM Compliance Agent

Runs a 7-stage pipeline for RCM. Identifies notified categories (GTA, legal, import) and unregistered vendors. Verifies RCM liability is self-assessed and ITC claimed only after payment. Accepts GSTR-3B to verify discharge.

Catches: RCM_MISSED · RCM_ITC_WITHOUT_PAY · RCM_IMPORT_NO_BOE

Agent 6: Ineligible ITC (S.17(5) Blocked Credit)

Identifies input tax credit blocked under Section 17(5) using 8 deterministic rules. Covers motor vehicles, food & beverages, health & fitness, personal gifts, works contract on immovable property, composition scheme vendors, and ITC reversals for unpaid invoices (180-day rule), and time-barred claims. AI triage resolves ambiguous line items.

Direct GST Portal Integration

Ending manual dowloads with verified, government-sourced data pipelines (Comming Q2 2026)

Source	Used For
GSTN - GSTR-1	Books vs Portal reconciliation
GSTN - GSTR-2B	ITC vs GSTR-2B matching
GSTN - GSTR-3B	3B vs books cross-check
NIC / IRP	IRN validation, BOOKS_ONLY detection
GSTN - Lookup	Suspicious vendor intelligence



Secure Authentication Widget

Uses official GSTN OTP flow. Client receives OTP and grants a time-limited access token.
No passwords stored. Can be revoked at any time

Suspicious Vendor Radar

Most ITC fraud notices start with vendor mistakes. PersivAI automatically runs intelligence checks across every unique GSTIN to protect your claim

System Checks

- Registration Status
(Active/Suspended/Cancelled)
- Filing Compliance Score
(12-month consistency)
- Return-Filing Gap Detection
(Rule 37A exposure)
- Composition Taxpayer Check
(Ineligible ITC)

Radar UI Mockup

Vendor	Status	Last Filed	Flag
ABC Traders	Active	Apr 2025	[CLEAN]
XYZ Supplies	Suspended	Jan 2025	[FLAGGED]
Fast Logistics	Active - Comp.	Mar 2025	[FLAGGED]
New Vendor Co.	Active (new)	Never filed	[REVIEW]

The Unified Filing View

Six complex agents synthesized into two simple filing checklists

GSTR-1 Checks (Pre-Submission)

- ✓ B2B invoices in books match portal values and tax splits.
- ✓ Credit notes (9B) link to connect original GSTIN.
- ✓ IRN numbers present above e-invoicing threshold.
- ✓ Sequential numbering intact; gaps flagged.

GSTR-3B Checks

- ✓ Table 3.1 outward supplies match sales register totals.
- ✓ Table 4A eligible ITC equals matched GSTR-2B.
- ✓ Table 4D ineligible ITC flags S.17(5) blocked rows.
- ✓ Table 6 RCM liability matches AI-computed obligation.

The Compliance Paradigm Shift

Before - Every Month (Manual)

- ✓ 3-5 person-days of manual GSTR-1 reconciliation
- ✓ ITC mismatches found during CA review, after the 3B deadline.
- ✓ RCM liability self-addressed on memory / judgment.
- ✓ Vendor GSTIN status checked manually by calling them.
- ✓ No record of who checked which invoice

After - Same Day (Agentic AI)

- ✓ GSTR-1 → 3-way recon (Books x Portal x IRN) in minutes
- ✓ Every ITC mismatch surfaced before the GSTR-3B deadline.
- ✓ RCM liability computed from actual vendor categories.
- ✓ Every vendor GSTIN automatically checked for status & filing history.
- ✓ Full immutable audit trail logging every decision.

From reactive filing → controlled compliance, every period.

One Platform. Every GST Compliance Check.

AI Powered

Trained on Gov Notices

Multi Source

Audit Ready

Section Referenced

Explainable

Vendor-Aware

Portal Connected

- ✓ Works with any ERP export - no column mapping, no template lock in.
- ✓ Handles messy portal exports (multi-sheet GSTR-1, PDF summaries).
- ✓ Every finding explicitly cites the GST section it violates.
- ✓ Scales seamlessly with data - no process change, no added complication.
- ✓ Built to run alongside your CA / teams - human verdict always has the final word.

CO-FOUNDERS



Harsh Jain

Harsh Jain, founder of Persiv Technology, brings deep experience in building and optimizing enterprise-grade systems from his time at Morgan Stanley, where he developed and maintained mission-critical applications used by **2,500+ users across global teams**.

With a strong focus on performance, efficiency, and product thinking, he has delivered solutions that significantly reduce manual effort and improve system speed at scale. Harsh built PersivX to address a clear gap in the market - creating a platform that combines **enterprise-grade power with simplicity and ease of use**, enabling organizations to move faster with data-driven decision-making.



Ankit kumar

Ankit Kumar, co-founder at Persiv Technology, brings a wealth of experience from multiple high-growth startups he previously worked at. He has **successfully led cross-functional teams** to architect and deliver complex, full-stack applications across diverse industries, ranging from automated financial systems to scalable web platforms.

With a deep technical foundation in building end-to-end solutions - including mission-critical invoice generation platforms and sophisticated data pipelines. Ankit is **now spearheading the integration of advanced AI capabilities into the Persiv ecosystem**. His leadership is defined by a commitment to technical excellence and a "zero-to-one" mindset, ensuring that every project is built for both **immediate impact and long-term scalability**.



Agentic AI solutions for Enterprises

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