THE STUDY OF TAXPAYERS PERCEPTION TOWARDS E-FILING IN INDIA

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ABSTRACT

Tax professionals plays a vital role in the implementation of income tax law of the nation. It helps the taxpayers in efficient management of the tax affairs and discharging their tax obligations. They were adequately aware of the frailty of tax law, tax administration and issue faced by taxpayers. So, they can useful in understanding the different things about of income tax system. In this part of chapter an attempt has been made to look over the viewpoint of tax professionals regarding E-filing of income tax. This part of chapter holds general profile of the respondents and attempts to study the point of view regarding various vital aspects of E-filing of income tax system.

I. INTRODUCTION

Income tax department has accepted a system of central process of returns and one well known type is that the introduction of e-filing system structure for income tax payers. E-filing is the effectual technique of filing income tax returns online and has electronic taxes. The vital benefits of e-filing put in the ease of use, technology, decrease in traffic and redeems the time. After using a service through the internet by using, the public may find that the electronic service system structure is uncomplicated and useful. Tax payer gets his refund received to get them shortly, privacy and security are guaranteed by Indian government. Different drawback is like possibility of data entry misconception however in online transaction can be done online. Here availability is allowed 24*7*365.

It is the very fast route to file online returns and help out to proceed rapidly; even the last date of file is expired. If the filing of returns is complete through online and choose select deposit of your refund, amount will be transfer straightly in the bank account within few days.

It is the procedure of the submitting tax returns through the internet, using tax preparation software that had been approved in advance by applicable tax authority that is the income tax urged on the personal or organizations (taxpayers) that bifurcate with the earning or the profit (taxable income) of the taxpayers.

II. OBJECTIVES

- To gain an in-depth understanding of the income tax return e-filing.
- To know the awareness of return filers towards e-filing.
- To know satisfaction level of return filers towards e-filing.

III. LITERATURE REVIEW

- Wang [2002] in his research talk about selection of electronic tax filing procedure. This paper talk about the factors impact the selection of electronic filing procedure. Using the technology acceptance model (TAM) as a theatrical framework, the study interjects perceived reliability as a new element that conscious the user’s inherent faith in the electronic tax filing procedure. The determines of the research provided foremost implications for developing efficient online government services in common and efficient online tax filing systems in particular.
- Lalonde [2006] Examine the feasibility of execution online filing for case record filed in North America free trade agreement NAFTA. The aim of the paper was started thought procedure and discussion between the three national part of the NAFTA secretariat and their particular government by outing the issue and requirements relate to the execution of online filing, and recommending a potential flow for the future.
- Ambali [2009] in his research he explained the e-government policy has been urged and the ground issues involved in e-filing system. A study of survey was distributed to contributor and backed by unstructured discussion for an in-depth research about the observe facilitate, serviceability, security, facilitating conditions and retention for e-filing procedure. A sample area of 450 taxpayers were knowingly and conveniently
- Geetha et al. [2012] in their research study concentrated about the perspective of online filing of income tax return. To judge the tax payer’s perception, awareness in the direction of online filing of income tax returns, the research study used a questionnaire of 200 respondents to discover the result.
➢ Meena et al. [2012] guided a study and concentrated that aim of taxpayers behind electronic filing. E-Governance, E-Return intermediaries, ITR, Security. Simple to operate and time saving is the amenable factor.

➢ Rajeswari et al. [2014] examined the perception and satisfaction level of electronic tax filing of salaried employees. An analysis had been made in direction to the technical and managerial limitation of electronic filing pattern.

➢ Ragupathi et al. [2015] research the overall experience, perception and level of tax payers in the direction to electronic filing. Descriptive research method has been used in the current study to analysis the data.

➢ Verma et al. [2015] confered about the trends emerged in electronic filing. Electronic filing statistics and details from some of the top nations had been gathered to show the trend. Fact was distinguished with some of the nations rated totally high in electronic filing of tax returns. Research based on secondary data and information.

➢ Pantowet al. [2016] in their research aimed to analysis the effect of the recognized usefulness, comfort of utilize, subjective norms and attitudes direction to the taxpayer's motive to use electronic filing system. In their research, primary data has been used to acquire the responses with the support of questionnaire.

➢ Gayathri et al. [2016] explaine the tax payer's perception in the direction of online filing of income tax returns. To measure the satisfaction level of the participants and perception level of the participants towards online filing, primary data was gathered through the questionnaires. The study summarized the respondents did electronic filing due to rapidly tax refund, 4% of respondents did electronic filing for special cash rebate and 7% of respondents has said that they had absence of encourage for e-filing, rather the cause was forced mental pressure.

➢ Mamta (2012) demonstrate that she felt it simple to use electronic-filing system. It can be over that most of the tax payers had own sufficient facility to use electronic Filing system at home or office and simple use is the most beneficial purpose to file returns through online.

➢ Arora (2012) study states about the procedure of online filing used in India and the betterment of e-taxation procedure in India by examined the difference its yearly development on the base of income tax returns. The facts and figures origin was secondary and Descriptive had been used for the research study. The study showed that electronic taxation had some dynamic result will turn in the Indian Tax system.

➢ Chawla et al. (2013) conducted a research to check the fulfillment level and recognition of the tax payers toward online tax returns. 300 filled sampling from respondents (162 males and 138 females) was use of examine the results by using mean for score ranking.

➢ Kumar et al. (2014) talk about the benefit of e-filing to the jurisdiction, policy maker, present and future tax payers, online filing intermediaries, financial software engineers and institute. The research objective on the benefit derived by the individual part of the society with a view to e-filing of income tax returns.

➢ Lambertony et al. (2014) consider that taxpayer choice increases tax compliance. Basically the research was focused on benefits of e-filing and talk about tax compliances. Taxpayer's agency may transpose the tax remuneration procedure beside the support of the government. Taxpayer's agency may transmute the tax payment procedure with the support of the government.

IV. RESEARCH METHODOLOGY

The specification methods and procedures were to get the information required for the structure of a research design. It was the overall project that stimulates what data should be gathered from which source and which method. The descriptive analysis was considered to be most relevant and based on main objective for our investigation. The primary target of this kind of research was to gain insights into the problem.

RESEARCH DESIGN:
Descriptive research design

SOURCES OF DATA
The data is gathered from primary source such as questionnaires and secondary information such as books, records, journals, etc.

POPULATION:
The population was included from all over Gujarat
SAMPLE SIZE:
A sample size includes minimum 50 respondents.

METHOD OF DATA COLLECTION:
Questionnaire

STATISTICAL TOOLS FOR ANALYSIS:
Percentage method and the graphical method has to be used for examine the data.

DATA COLLECTION:
Questionnaires were sent via google form to all 50 respondents. The answer they provided were confidential.

DATA ANALYSIS:
➢ From the survey data, it is cleared that the 26% respondents are from 25-30 years' age group.

Age wise classification of the respondents.
There were 12 respondents, they were under the age of 20-25 years it means 24% respondents, as well there are 13 respondents whom age is under the 25 to 30 years it means 26% respondents, whereas 8 respondents were under the age of 30 to 35 years it means 16% respondents, and there were 12 respondents were from 35 to 40 years' age group, it means 24% respondents, and 5 respondents were from above 40 years age group, it means 10% respondents.

Gender wise classification of respondents
Above chart clears that 92% of respondents were male and 8% respondents were female. It shows that from the 50 respondents 46 are male and 04 are female.

Chart showing Income level respondents
It indicates that 56% respondents, whose level of income is below 500000, 34% respondents are from 500000-1000000, and 10% respondents are above 1000000.

**Use of e-filing**

From the above figure it figures out that from the 50 respondents, there almost 30% respondents that is around 15 respondents was not using e-filing either they were not eligible for the eligibility criteria or anything whereas 70% are using e-filing for IT return that is around 35 respondents.

**Awareness level of e-filing**

Above figures clearly defines that majorly 94% respondents aware about the e-filing while filing tax returns that is around 47 respondents whereas only 6% of respondents was not aware about e-filing that is around 3 respondents.

**Graph showing the source of awareness**

Out of 50 respondents, people vote for major source were friends and tax consultant through which aware about e-filing then through internet on which their official websites are there and vice a versa, then it consultants and through newspapers and from other source they know about electronic filing.
Reasons for using e-filing

From the above figures it shows that mostly people are using e-filing for their convenience out of 50 respondents, 90% that is 45 respondents using e-filing for their convenience whereas out of 50 there is 34 respondents using e-filing for speed of filing that consume less time than the manual filing and also 20 people reasoning for faster tax refund.

Locations of e-filers for e-filing

It shows that 64% respondents were from their office, 26% at home, and 10% respondents from cyber cafe. It comes to end that mostly respondents were make e-filing from their office, and rest of the respondents were from the respective status.

Time consume while e-filing

From the given chart, it indicates that mostly respondents take 1 hours to file their e-filing that is around 38% and then 28% respondents consume greater than 2 hours and then 20% respondents who consumes to e-filing and 14% respondents takes around 2 hours to e-file their IT return.
From the above chart, we can conclude that 60% of respondents face difficulty while filing their income tax return that is around 30 respondents whereas 40% respondents file their return through e-filing without facing difficulty that is remaining 20 respondents.

Above graph shows that major respondents face technical issue while filing e-filing of their return that is around 30 respondents faced technical issue and then lack of limitation of time, 22 respondents faced lacking of time problem, and then 14 respondents said that they were not sign digitally with pin, then 11 respondents face unclear instructions from the e-filing websites, and 6 respondents face the data security problem and many respondents face any other difficulty face while e-filing.

Chart showing people feel safe while file e-filing return
It shows that majorly peoples where feel safe while file income tax return electronically that is around 80% means out of 50 there was 40 people feel safe and remaining 10 people that is 20% people not feel safe while e-filing.

**Satisfaction level of e-payment procedure**

It shows that around half respondents was satisfied with the e-payment procedure that is 48% means 24 respondents, whereas 26% people are very satisfied with electronic payment procedure means 13 respondents and 20% peoples are natural about the e payment procedure that is 10 peoples and 2 peoples where very dissatisfied and 1 respondent dissatisfied with e-payment procedure.

**Graph showing available advantage of e-filing**

There were many advantages of e-filing such as avoid penalty, compensate the loses, claim refunds, loan approvals, claiming reliefs and so on, respondents mostly file their return for avoiding the penalty and then get benefit of loan approval and then to claim their refunds and compensating their losses.

**Graph showing disadvantage of e-filing**

There were many disadvantages of electronic filing such as audit risk, lack of security, technical limitation, margin of error and so on, respondents mostly file their return for avoiding the penalty and then get benefit of loan approval and then to claim their refunds and compensating their losses.
Above graph says that there mainly two problems are there while file their e-filing that is technical limitation and margin of error, and remaining disadvantage was lack of security and audit risks that are the disadvantages e-filing.

![Graph showing opinion regarding decrease inefficiency](image1)

Graph showing opinion regarding decrease inefficiency

From these charts, it shows that 56% that is 28 respondents was satisfied with the or towards electronic filing, 20% peoples are very satisfied with e-filing that is 10 respondents and 16% were neutral with e-filing and 6% people were not satisfied with the e-filing that is around 3 responds showing dissatisfaction level towards electronic filing of ITR that is income tax return.

![Chart showing satisfaction level towards e-filing](image2)

Chart showing satisfaction level towards e-filing

![Graph showing feel overall about e-filing](image3)

Graph showing feel overall about e-filing
From the above graph it shows overall feel regarding e-filing and the respondents was greatly and majorly feel good regarding e-filing. out of 50 participants, 21 people were feel good about overall e-filing that is 42% and 17 respondents feel very good with the overall e-filing that is 17 people and 16% peoples were neutral their response towards e-filing and remaining 6% and 2% respondents was not feel good.

V. LIMITATION OF STUDY

➢ The respondent was not given exact data for research.
➢ The time is vital limiting factor.
➢ The responds received from the respondents occasionally were unable to meet the enumerated expectation.

VI. FINDINGS

The major findings on this study the taxpayer's perception towards electronic/online filing in India are briefly enumerate in the ensuring paragraph.

➢ Almost all the taxpayer's aware about the filing of ITR through electronically.
➢ Majorly respondents using e-filing for filing their income tax return through electronically.
➢ Nowadys there are numbers of tax consultants are there who provide services and guide and directing the taxpayers and aware them towards e-filing and as per survey tax consultants and friend and internet are the best source of aware about e-filing.
➢ As per survey, it is concluding that the reasons of using e-filing is very convenient for the users and filing return through electronically is very faster than manually and it reduces the paperless transaction.
➢ About 64% respondents filing their return at office and 26% respondents filing their return at home and vice versa.
➢ Almost 80% respondent from the survey believe that e-filing of return is safe while file their income tax return.
➢ It saves the golden time, energy and cost.

VII. SUGGESTIONS

➢ The awareness on taxpayers can be increased by arranging awareness programs at the office and workplaces.
➢ The tax authorities have to develop their marketing strategies and to reducing and resolving the e-filing issues which occurs.
➢ The awareness can be spread by the introducing the e-filing/online filing in the college.
➢ The IT department have to upgrade its technologies of online filing of returns that is e-filing websites.
➢ The IT department have to train their manpower to increase their efficiency in income tax department.
➢ Income tax department has to upgrade the system time to time and falling the problem that face by the taxpayer's.

VIII. CONCLUSION

This study conclude that some users are less satisfied with the electronic filing facilities and electronic payment procedures so enough steps are required to create more awareness in the tax payers regarding electronic/online filing of returns. Taxpayers have to be encouraged by using e-filing, as there are many advantages of this system. The number of Tax Return Preparer’s (TRPs) should be increased in not only in lack now but in all over India, so that they serve the individual at ground level with expert view. Government has been extensive advertisement in national newspapers; this can be extended to local newspapers and using radio stations and local channels through local languages. The awareness can be spread by introducing the e-filing collage curriculum and provide some certification courses. Thus, the tax authorities should have to develop their marketing strategies to downsizing and resolve the e-filing issues. As Indian government take a bold step to introduce new technology to tax payers for filing their returns through online that is e-filing, so it's our responsibility to adopt it and spread it to others for saving everyone golden time, energy, cost and reduces their tension.

IX. REFERENCES


