



Evaluation of Individual Perception Towards Filing Electronic Income Tax Return

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<p>CC License CC-BY-NC-SA 4.0</p>	<p style="text-align: center;">Abstract</p> <p>This study examines the variable that underwent E-filing return among individuals. Nowadays the government is making people aware of E-filing. For this purpose, the researcher collected 82 respondents' data. It was analysed by checking the reliability and a parametric one-sample. A one-sample t-test is used to determine the significant relationship between individual perception and awareness it was suggested that we have to focus more on individual awareness of E-filing.</p> <p>Keywords <i>Income, Income tax, return filing, Government System, E-filing</i></p>
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Introduction

In India, the tax was introduced in 1860, by *Sir James Wilson* to meet the losses sustained by the Government on account of the Military Mutiny of 1857

Tax is a mandatory liability for every citizen of the country. There are two types of tax in India i.e. direct tax and indirect tax.

Taxation in India is rooted in the period of Manu Smriti and Artha Sastra. The present Indian tax system is based on this ancient tax system which was based on the theory of maximum social welfare.

India has a 142-crore population which is 17.76% of the total world population.

As per a study of Indian history, our GDP was the highest in the world. It was because of the best taxation policies in the kingdom. The tax was collected from all people in the kingdom. Now Government of India applying various policies and steps to collect tax from the maximum population. But most people are not aware of new online system of payment of tax. Those people whose income is higher are paying and filing return files.

Literature Review

1. Ambali covered the implemented e-government policy as well as the practical concerns with the electronic filing system. The study involved distributing a questionnaire to participants and conducting unstructured interviews to gather comprehensive data regarding the perceived ease of use, usefulness, security, enabling conditions, and retention of the electronic file system. 450 taxpayers made up the convenient and purposeful sample size that was selected for the study during the course of the two-month data collection period.
2. Kalyani, In her research on salaried employees' tax preparation in Coimbatore during the 1998–1999 fiscal year. Determined that the age was older. greater obligation to pay taxes. Employees in the private sector

earn more money than those in the government. Tax payments fall as tax-saving investments rise in tandem with income, and workers choose to invest in national savings certificates, corporate provident funds, and life insurance.

3. Azmi et al. in their study, described how taxpayers who embraced the electronic filing method responded. One significant e-government service in Malaysia is the e-filing system. Three dimensions were included in the study's suggested model: perceived utility, perceived ease of use, and perceived risk. There are 200 responders in the sample. Emails were used to distribute the questionnaires. The questionnaire used for the survey was a 7-point Likert scale.
4. According to Kennedy and Henry, A's study, although the Income Tax Act could seem complicated at first, it is quite simple to understand if one takes a methodical approach to reading and applying it. The reader should ascertain who is responsible for paying the tax, the basis for which it will be imposed, the tax rates that will be applied to the tax base, and the method or timing of the tax payment. These are the four requirements of a tax law which can be found in the divisions of each component of the act. It will not be difficult to understand the other structural aspects after these have been recognized.
5. An empirical theory of the online tax filing acceptance model was undertaken by Lu et al. The establishment of e-government would be based on this approach. The study took norms and tax equity into account as well. The study concentrated on the behavioral control, finding that attitude and subjective norms are the factors influencing behavioral intention (online tax filing intention), and that online tax filing intention influences actual online filing behavior while also having a noteworthy favorable impact on the control of online tax filing behavior.
6. Geetha R. and Sekar M. in their research paper concluded that there is a need of awareness in individuals for E-filing. Those who are using these facilities are very satisfied with this facility. It helps them to save their time and reduce tension. She used the Anova test to test her hypothesis.
7. Lalonde analyzed the feasibility of implementing electronic filing for case documents filed in North American Free Trade Agreement NAFTA. The purpose of the paper was to initiate the thought process and discussions among the three national sections of the NAFTA Secretariat and their respective government by outlining the issues and requirements pertaining to the implementation of electronic filing, and recommending a potential direction for the future.

Objective

- To study the significance of Income Tax.
- To know awareness towards E-filing of Income Tax.
- To analyze the level of satisfaction among taxpayers towards E-filing of income tax returns.
- To study the perception of the taxpayers about the impact of E-filing of income tax.

Hypothesis

1. H₀: There is no significance relationship between perception of E-filing income tax return and payment of tax.
H₁: There is significance relationship between perception of E-filing income tax return and payment of tax.
2. H₀: There is no significance difference between awareness and perception of E-filing income tax return.
H₁: There is significance difference between awareness and perception of E-filing Income tax return.

Research Methodology

The current study is based on descriptive research where primary & secondary sources have been used for data collection from 82 respondents, primary sources like questionnaires have been taken for the study. Secondary sources like books, journals, newspapers, etc. have been used for the study, and data has been analyzed using MS Excel and further concluded with proper suggestions.

Limitations of the Study: i. The survey was conducted only in Coimbatore city. Hence the results arrived at from this study may not be applicable to other areas. ii. This study mainly focuses on assessing awareness and satisfaction level of tax payers about e-filing of income tax returns

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Data Presentation and Analysis

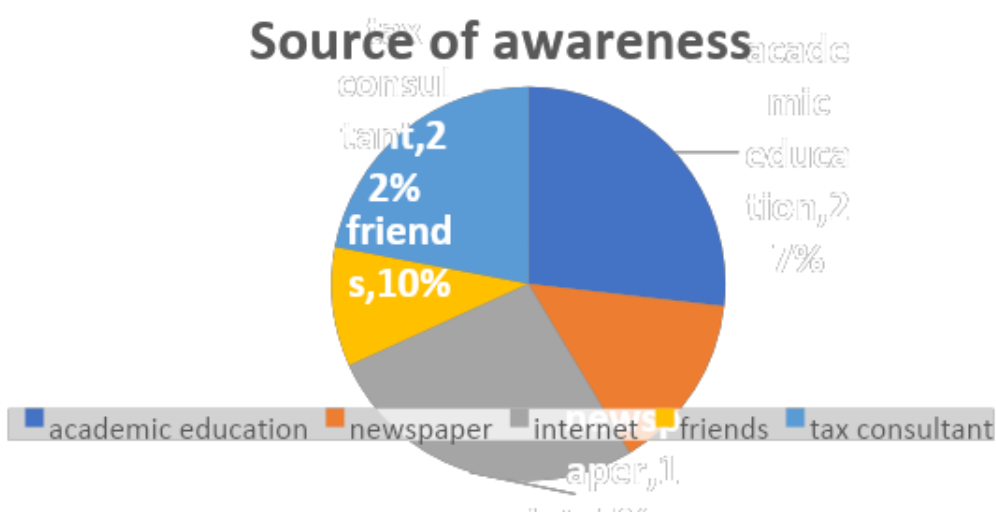
Gender	Total %
Male	85.4%
female	14.6%
transgender	0

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Male	85.4%
female	14.6%
transgender	0

Age of respondents	Total %
Below 18 years	-
18-30 years	31.7%
30-45 years	31.7%
45-60 years	34.1%
Above 60 years	2.5%

Occupation	Total%
Job	75.6%
Self-employed	2.5%
professional	7.3%
student	7.3%
other	7.3%

Source of awareness



Interpretation and findings

Table 1: One Sample T-Test

If p -value < 0.05 Reject Null Hypothesis i.e (H₀) Accept (H₁) as per Andy field, In this research, H₀ is Rejected, & H₁ is Accepted, Population mean is not equal to sample mean.

Factors	Percentage	T-Test	P-value	Results
Tax payment slab	86.7%	18.385	0.05	H1 Accepted
Nil return Filing	66.7%	11.75	0.00	H1 Accepted
Deduction Under section 80	53.3%	11.50	0.03	H1 Accepted
Tax Evasion	33.3%	18.371	0.05	H1 Accepted
Tax Avoidance	26.7%	12.05	0.02	H1 Accepted

From the Above analysis, we can accept that

H₀: There is no significance relationship between the perception of E-filing income tax returns and payment

H₁: There is significance difference between awareness and perception of E-filing income tax return.

Hence it is proved that, there is a significant significance difference between awareness and perception of E-filing of income tax return.

Table 2: Reason behind Filling of returns

Reason Behind Filling of returns	Percentage
Refund Claim	41.1%
Regulation Provision	48.2%
Notice from Income Tax Department	14.3%
To paid income tax	51.8%

problems while filling out Income Tax Return	Percentage
Network Problem During Peak Hour	32.1%
Difficult to remember Reg. NO and Password	17.9%
E-filing system will expose me to hackers	8.9%
Using an E-filing system, I will lose control over the privacy of my personal information	10.7%
No issues are faced during E-filing	58.9%

The factors that motivate you for E-filing	Percentage
Extension of filing deadlines for e-fillers	28.6%
Faster tax refund of use E-filing	75%
Special cash rebate for E-fillers	17.9%
Lucky draw prize for E-fillers	5.4%
Incentive in Kind(voucher, coupons)	8.9%

Satisfaction level	Very Satisfied	Satisfied	Neutral
towards E-filing	28.6%	53.6%	17.9%
towards Accessibility of E-filing	30.4%	44.6%	25%
towards government facilities after paying income tax	20.4%	32.1%	28.6%
for loan approval	58.9%	41.1%	nil
for opening a demat account	71.4%	28.6%	nil

Statements where individuals agree to	Percentage
It is easy to find the information required for E-filing	64.3%
E-filing will help me better manage my returns by providing access to the previous year's return	57.1%
It is easy for me to learn the usage of an E-filing system	48.2%
It is overall easy for me to e-file	55.4%
E filling system will improve my effectiveness (fewer errors)	26.8%

Conclusion

From the above study, it can be concluded that people are aware of income tax return filing, but they do not differentiate payment of tax and return file are different things. If an individual is earning zero income, then also he/she can file an income tax return. As per our study, we have concluded that people are aware of income tax return filling and are filing income tax returns considering it to be their duty. People who are earning in cash are not filing for income tax returns. People do not understand the difference between filing for income tax return and paying income tax. Many people who are not educated enough are not aware of income tax return filing. Because of E-filing, it saves people time. They can file an E-return from any corner of the world. It is necessary to aware people of E-filing so rate of income tax filing can be increased in India. Also, it will help people to come out of some misconceptions about filling income tax returns.

Limitations

Responses are taken only from the Mumbai region. Factors like cash-based income are not taken into consideration. Copy of income tax filing can not be asked for proof as it is personal information of an individual.

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