



Study on perception towards income tax filing with reference to Porbandar

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Abstract: E-filing of income tax refers to the successful filing of income tax returns via the Internet. Electronic governance developed the concept of filing income tax returns electronically over the Internet. Improvements are being made in all fields and new technologies are appearing every day at a rapid pace. The Internet has changed the current work scenario, reducing the workload of sitting in a chair in manual labor. In this way, the Income Tax Department has accelerated decisions about the rules taxpayers must comply with and can file, and the process for filing tax returns for taxpayers and the government. However, there is one thing missing with the emerging technologies of the new era: awareness and use of these technologies. Therefore, in this paper, in order to measure the respondents' satisfaction with e-filing, we looked at individual taxpayers' awareness level of e-filing. To this end, a field study was conducted in the city of Porbandar with different levels of Data collected using questionnaires and analyzed using appropriate tests.

Key Words: E-filing, tax payers, income tax, technology.

1. INTRODUCTION:

Taxes are the most important source of government revenue. The act of collecting taxes is called taxation. A tax is a mandatory fee or fee imposed by the government on individuals or businesses. A taxable person must pay tax regardless of income from goods and services of the relevant government. The tax may be levied on the income and property of individuals or corporations, and rates may vary.

What are taxes?

Mandatory monetary contributions to national revenues assessed and assessed by the government on activities, uses, expenses, income, occupation, privileges, property, etc. of individuals and organizations financial levy or other levy.

Tax Types: There are two types of taxes in India. (a) Direct Taxes (b) Indirect Taxes, which others call direct taxes.

For example, income tax, wealth tax, etc. Indirect Tax: A tax that shifts the burden to a third party is called an indirect tax. For example, service tax, value added tax, excise tax, customs duties, etc. Income Tax: income tax is a tax on income.

Income tax is a central subject of the Indian Constitution. Income tax is a very important direct tax. It is important to the government and is the most important source of revenue. The government needs money to maintain law and order in the country. protects national security from foreign forces and contributes to the welfare of people. The government's primary responsibility is to develop social welfare and development programs that will close the gap between rich and poor. This requires mobilizing funding from a variety of sources. These sources can be direct or indirect. Income tax is one of the most important tools for achieving balanced socio-economic growth.

Income Tax Objectives:

- Reduce inequality in the distribution of income and wealth.
- It shows equality between taxpayer classes.
- Accelerate the country's economic growth and development.
- Provision of funds for economic development.
- Encourage investment in new capital goods.
- Direct investment in industries providing the greatest economic growth.

2. 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 tax 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.

Geethaet 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.

Meenalet al. [2012] guided a study and concentrated that aim of taxpayers behind electronic Filing, EGovernance, E-Return intermediaries, ITR, Security. Simple to operate and time saving is the amenable factor.

Rajeswarriet 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. Ragupathiet 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.

Vermaet al. [2015] conferred 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.

Gayathriet 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 etaxation 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 transmute 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.

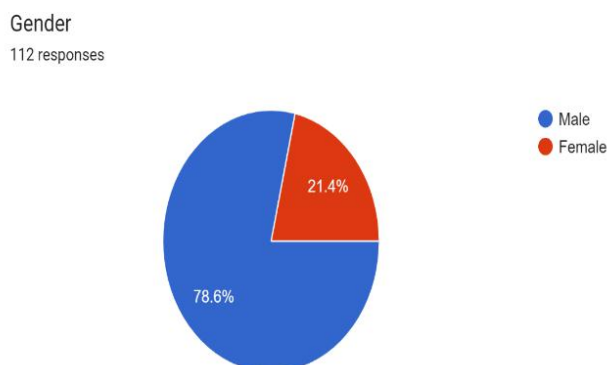
3. METHOD OF DATA COLLECTION:

Questionnaire

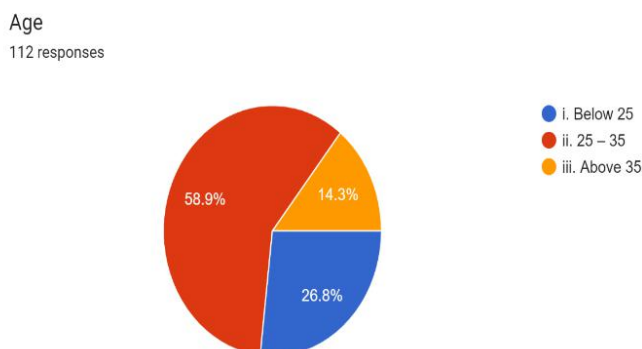


4. ANALYSIS:

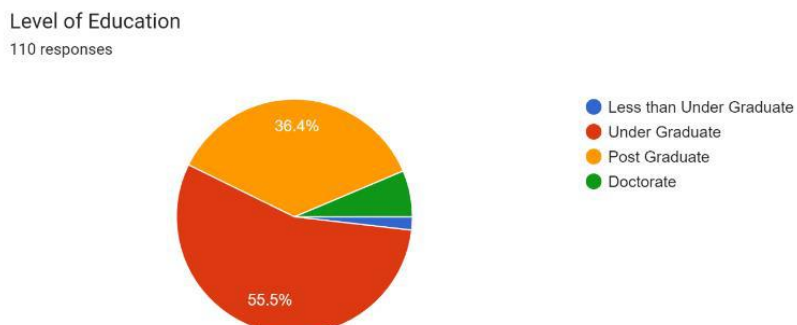
- From the survey data, it is cleared that almost 78% respondents are Male and almost 21% are female.



- There were many respondents, they were under the age of 25 years it means 26 % respondents, as well there are some respondents whom age is under the 25 to 30 years it means 58% respondents, whereas few respondents were over the age of 35 years it means 14% respondents.



- There are respondents with certain levels of education. Most of them are under-graduate 59.5%, post-graduates are 36.4%, other's were less than under-graduates and doctor's.



- We have given certain Salary bar. Most of respondents have Salary package from 5 lacs to 7.5 lacs. Other bars having almost similar percentage bars.



Annual Income (Rs)

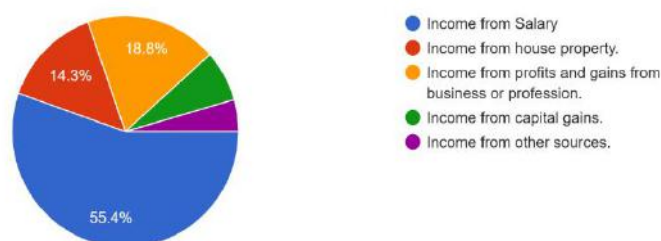
112 responses



- In this survey. Almost 56% of respondents having income from Salary. 14.3% respondent's having income from House Property, 18.8% respondent's having income from profits and business gains.

Heads of Income (Choose the Head, which is giving you highest Income)

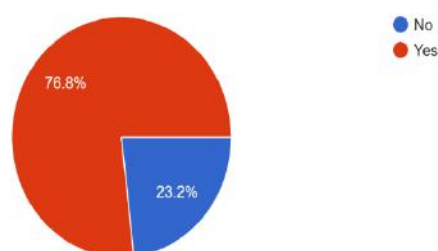
112 responses



- Most of the respondents are aware about income tax e-filing.

Are you aware about E-filing tax return?

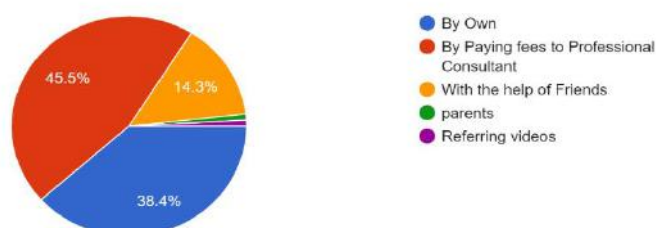
112 responses



- Most of the respondent's pays tax through Consultant and 38.4% people pays tax by their own other than that people fills income tax with the help.

How do you file Income tax?

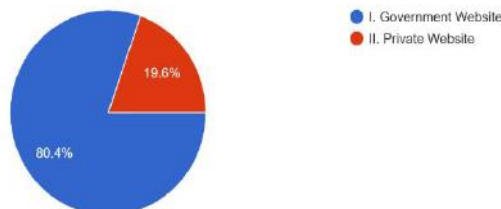
112 responses





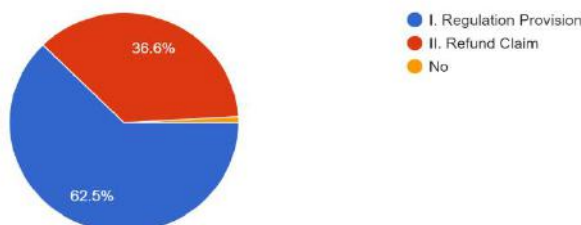
- Most of the respondent's pay tax using Government Websites and remaining 19.6% uses Private Website.

You file the Income tax using which website?
112 responses



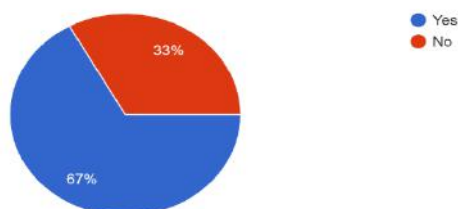
- Most of the respondents for this survey fills for regulation provision, remaining respondents fill it for refund claim.

Reason behind the filing of return
112 responses



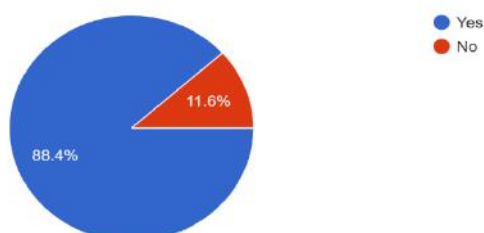
- 67% of respondents finds issue for e-filing TDS returns.

Whether any issues are being faced in e-filing of the TDS returns?
112 responses



- From this survey 88.4% people gets the proper tax credit reflected in Form 26AS

Whether your tax credit is reflected correctly in Form 26AS?
112 responses

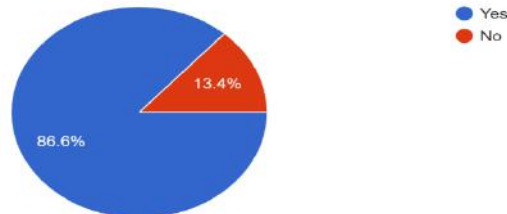


- 86.6% of respondents are satisfied with the present system of processing return.



Are you satisfied with present system of centralised processing of return in terms of its time and online communication with the Centralised Processing Centre (CPC)?

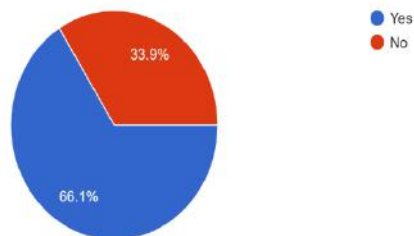
112 responses



- 66.1% finds refund being processed timely and correctly.

Are your refunds being processed timely and correctly?

112 responses



- Maximum people from our Survey having Convenience as the reason behind e-filing, than faster tax refund and speed of e-filing , extension of filing return.

What is the reason for using e-filing?

112 responses



5. FINDINGS:

- 73 percent of the respondents belong to the age group of 25 above years.
- 21.4 percent of the surveyed sample is females.
- Major portion of the respondents (55%) are under Graduate.
- All the respondents have sufficient knowledge regarding official site and various ITR forms. But majority are not fully confident in tax computations.
- Major portion of the respondents have opined that the E filing procedure is simple and easy.
- Majority of the respondents have agreed that the online tax filing is safe and secure.
- The respondents' opinion with regard to website accessibility and user friendliness is above average level.
- Weighted average analysis is used to evaluate problems faced by the respondents during E filing. The network problem is considered to be the main issue in online filing of income tax returns. Lack of experience and non accessibility are ranked at second and third position by using weighted average technique. These issues may restrict them from doing E filing.



6. CONCLUSION:

Electronic declarations are gaining popularity in the country. Many researchers have pointed to the importance of the perceived risk of associated with E-Return. But there are many advantages to filing returns electronically. It enables citizens to file their taxes anytime, anywhere, reduces physical space requirements, ensures data accuracy, and enables faster processing of returns. However, there are many challenges regarding the acceptance of e-filings by the mass population. The biggest challenge is the security risk. Security includes the confidentiality of data received by E Return and the integrity of data properly maintained so that no one can modify the data received by E Return. The income tax department has done a lot to raise awareness of this but still needs to push the e-filing movement and improve some of the TRP in society so that people are more aware of this new opportunity to. Therefore, the security of private customer data should be valued so that more and more people file their returns electronically, and if the tax department should also organize awareness campaigns and social media can be used to motivate people to file Forms are submitted electronically.

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