PERCEPTION OF ASSESSEES ON E-FILING OF TAX RETURNS

M. Thivya Bharathi

Research Scholar, Department of Corporate Secretaryship,
Alagappa University, Karaikudi, Tamil Nadu, India.

Dr. SP. Mathiraj

Associate Professor, Department of Corporate Secretaryship,
Alagappa University, Karaikudi, Tamil Nadu, India.

ABSTRACT

E-filing is the great devices that are capable of distribute important social and economic benefits. The e-filing give support to government of finance and similar residents of taxpayer's liabilities of pay the tax their liabilities of successful government. This paper deals about the perception of assesseees on returns of E-filing. This paper deals with the primary data collection method through questionnaire of primary data filled stabilized and analyzed to use SPSS. There are 50 respondents in this paper which be purpose and easily preferred by the individuals, government, Hindu un-divided family, firm, company, Association of Person, Body of individuals, Artificial juridical person, local authority. The study had been used to analyses of descriptive statistics, Reliability test on perception and factor analysis on satisfaction level of the respondents. The results find out even though it have provide easy to using the income tax assesseees.

Key words: E-filing, Tax Returns, Perception, Satisfaction, Assesseees

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1. INTRODUCTION

The finance of government of income tax department is the most important of country revenue in India. The income tax is first introduced to existing of 1860. But the department of ministry followed the act five years only after the new rules come to year of 1865. These act major changes to compare the old act 1860. These act the newly started to working thought agriculture income. On the other hand story was come the original survival the year of 1922 income tax. In the year of assessment income of last year imposing of charges showed major

changes of ministry of finance. After the government revise the act little change of in its format of original. And the committees make little changes and income tax bill has to be submitted in Lok Sabha at the year of 1961. The President accepted the changes of income tax bill dated on 13th September, 1961. While 1961, the act finance department of Government in India using is running the Indian taxation system.

Accordingly 2013, the finance department finance centralized system, electronic filing system of income tax assessee. The easy to file the income tax for taxpayers and at the same time reduce required for data entry at the stage end of the receipt of ITR. E-filing is the latest and useful methods of filing ITR online. Major advantage of E-filing system is saved the time, technology improvement, and rush of reduction and ease to use. After the using of e-filing system through internet the public opinion is easy and useful.

2. STATEMENT OF THE PROBLEM

In the year 2012-13, it was experiential that 99% of tax returns were filed by hand though the evolution period of e-filing in India was 2006-07 introduced the electronic system. Uncertainty, the Income Tax is hopeful online filing of tax returns in order to digitize for all assessee's connected in order but the department still require additional efforts to enter the information from hard copies into saved the system. Taking into report the possible of e-filing which brings advantage both to the finance department, government of India and the assessee, e-file becomes significant to have majority of the assessee to file the income tax. This requires an understanding of the assessee's Perception and satisfaction towards this service.

3. OBJECTIVES OF THE STUDY

- To study the perception of assessee on E-filing.
- To analyze the satisfaction of assessee on E-filing.

4. REVIEW OF LITERATURE

Naveen Kumar C, Dileep Kumar S D (2018) (*Naveen Kumar C, D. K. (2018). Problems and Prospects of E-filing of Income Tax Returns. International Journal of Management Studies , V (1(1)), 52-61*) The world introduced new technologies of day by day produced in society. And also the release new ways in all fields. At the same time the Government introduced the new system of income taxpayers through online payment it called E-filing of E-payment. When the Government introduced this facilities all assessee get same the time, cost, no tension etc., but some assessment not awareness of E-filing of E-payment.

Shares Haryani¹, Bharti Motwani, and Sukhjeet Kaur Matharu (2015) (*Sharda Haryani¹, B. M. (2015). Behavioral Intention of Taxpayers towards Online Tax Filing in India: Journal of , 4 (1), 1-5*) The paper will be deals with the taxpayers of E-filing service useful of developed the instruction of E-payment services, the most creditable of public. The more developed countries in world. The India is one of the most developed countries today. Their responsibility to the Government through where to discharge online payment of public. This paper study with the developed taxpayers perceived to the influence of factors in Government.

5. RESEARCH METHODOLOGY

This paper is deals with income taxpayer's perception, satisfaction towards electronic filing. The study taken from 50 respondents which includes the individuals, government, Hindu undivided family, firm, company, Association of Person, Body of individuals, Artificial juridical

person, local authority chosen suitable and purpose. This study helps through structured questionnaire among the assesseees through internet. The study using Primary data collected the method of data collection.

6. SCOPE OF THE STUDY

This study covers the law and rule government of income tax department of E-filing. Our scope of the study has been restricted to Perception and satisfaction of assesseees.

7. LIMITATION OF THE STUDY

- This study taken on only 50 respondents.
- The study covers perception and satisfaction of assesseees.

8. HYPOTHESIS OF THE STUDY

H₁: There is no relationship between gender and perception of e-filing in tax payers.

H₂: There is relationship between gender and satisfaction of e-filing in tax payers.

9. SOCIO ECONOMIC PROFILE OF THE RESPONDENTS

The social and economic profile of the respondents which includes Gender, Marital Status, Age, Educational Qualification, Occupation, Monthly Income and Heads of Income.

Table 1 Socio Economic Profile of the Respondents

Social Factors	Classification	Frequency	Percentage (%)
Gender	Male	28	56.0
	Female	22	44.0
Marital Status	Single	23	46.0
	Married	27	54.0
Age	Below 30 Years	19	38.0
	31 to 40	16	32.0
	41 to 50	8	16.0
	51 to 60	7	14.0
Educational Qualification	Illiterate	9	18.0
	School Level	13	26.0
	College Level	18	36.0
	Professional	10	20.0
Occupation	Govt Employee	15	30.0
	Private Employee	8	16.0
	Business	14	28.0
	Agriculture	13	26.0
Monthly Income	Less than 3 Lakhs	17	34.0
	3 to 5 Lakhs	24	48.0
	5 to 10 Lakhs	1	2.0
	Above 10 Lakhs	8	16.0
Heads of Income	Income from Salary	23	46.0
	Profits & gains	14	28.0
	other sources of Income	13	26.0

Source: Computed Data

The table 1 indicates 56% of male respondents and 44% of female respondents. Finally, the majority of respondents are male. Followed by 46% of are unmarried and 54% are married. The high respondents are married. 38% of respondents are highly in age group of below 30 years. Therefore the young generations are aware about E—filing. 36% of respondents are majority in college level of education. Out of 50 respondents are 30% of

government employees, 16% of Private employees, 28% of Business and 26% of agriculture. Vastly the assesses of 48% of respondents have annual income between 3 to 5 Lakhs. 46% of the respondents are Income from salary, 28% are Profits & gains. And the lastly, 26% other sources of Income.

Table 2 Perception Level of Assesseees on E-filing

Gender * Source of awareness Cross tabulation							
			Source of awareness				Total
			Newspaper	internet	friends	tax consultant	
	Male	% within Gender	32.1%	25.0%	39.3%	3.6%	100.0%
		% within Source of awareness	69.2%	35.0%	73.3%	50.0%	56.0%
		% of Total	18.0%	14.0%	22.0%	2.0%	56.0%
	Female	% within Gender	18.2%	59.1%	18.2%	4.5%	100.0%
		% within Source of awareness	30.8%	65.0%	26.7%	50.0%	44.0%
		% of Total	8.0%	26.0%	8.0%	2.0%	44.0%
Total	% within Gender	26.0%	40.0%	30.0%	4.0%	100.0%	
	% within Source of awareness	100.0%	100.0%	100.0%	100.0%	100.0%	
	% of Total	26.0%	40.0%	30.0%	4.0%	100.0%	

Table 3 Chi-Square

	Value	df	Asym. Sig. (2-sided)
Pearson Chi-Square	6.361 ^a	3	.095
Ratio of Likelihood	6.477	3	.091
Association of Linear-by-Linear	.046	1	.830
N Value	50		

a. 2 cells (25.0%) expected value <5. The expected value minimum 88.

Source: Computed Data

Table 3 above the table level is maximum calculated count of X^2 is 7.815 at d.f. 3 and 5% significant level is more than the calculated value of X^2 6.361. So the null hypothesis is accepted.

Table 4 Results of Reliability in Perception of Assesseees on E-filing

Item-Total Statistics			
S. No	Descriptions	Corrected Item	Cronbach's value of Deleted
1	taxation procedure is complex & difficult	-.184	.376
2	very complex of filing	-.012	.336
3	The tax assessee's service reduce the compliance	.197	.274
4	The necessary of information	.005	.331
5	The tax laws are inevitable	.079	.309
6	The tax enforcement is necessary	-.047	.344
7	Tax amount of high	.178	.281
8	Deduct the tax source	.079	.309
9	Progressive tax rate	.191	.275
10	Before and after basic exemption	.315	.246
11	Easy to use	.096	.304
12	Easy to prepare	.160	.285
13	Easy to become	.132	.294
14	Easy to e-filing system find	.015	.326
15	Improving performance	.253	.257
16	Improving productivity	.204	.275
17	Enhance effectiveness	-.040	.346
18	Useful in preparing the filing	.111	.300
19	Intend to use it.	-.062	.351
20	Increase use filing	.107	.300

Source: Computed Data

Table 5 Reliability Test

Cronbach's Alpha	N of Items
.318	20

Cronbach's Alpha test was to check the executed by reliability test. The table shows that the numerous results acquired. The Cronbach's alpha caused in an overall score is 0.318 showing internal regularity of the items.

10. SATISFACTION OF ASSESSEES ON E-FILING

Table 6 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.544
Bartlett's Test of Sphericity	Approx. Chi-Square	53.146
	Df	45
	Sig.	.189

Table 7 Eigen values Factors underlying the satisfaction of assessee on E-filing

Total Variance Explained									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.910	19.096	19.096	1.910	19.096	19.096	1.717	17.174	17.174
2	1.588	15.884	34.980	1.588	15.884	34.980	1.596	15.963	33.137
3	1.408	14.082	49.063	1.408	14.082	49.063	1.536	15.358	48.495
4	1.266	12.663	61.726	1.266	12.663	61.726	1.323	13.231	61.726
5	.872	8.717	70.443						
6	.787	7.870	78.313						
7	.636	6.362	84.675						
8	.611	6.109	90.785						
9	.481	4.813	95.598						
10	.440	4.402	100.000						

Extraction Method: Principal Component Analysis.

Source: Computed Data

Table 8 Rotated Component Matrix

	Component			
	1	2	3	4
acknowledgement generated by e-filing system	.709			
e-filing procedure	.686			
availability of e-filing	.586			
e-payment procedure		.770		
facilities provided by e-filing		.659		
safety of e-filing			.641	
time limit given for e-filing			.573	
services through banks				.583
easiness of e-filing				.574
accuracy of e-filing				.564

Extraction Method: Principal Component Analysis.

a. 4 components extracted.

Table 9

Factor Extraction Table		
Factors	% of Variance	Loading
Procedure for E-filing	1.981	
acknowledgement generated by e-filing system		0.709
e-filing procedure		0.686
availability of e-filing		0.586
Facilities of E-filing	1.429	
e-payment procedure		0.770
facilities provided by e-filing		0.659
Secure of E-filing	1.241	
safety of e-filing		0.641
time limit given for e-filing		0.573
Services of E-filing	1.721	
services through banks		0.583
easiness of e-filing		0.574
accuracy of e-filing		0.564

Source: Computed Data

The table shows that the electronic filing of income tax assessee are satisfied and very useful to easy of file aware the website. The e-filing of tax returns in safety time saving and perceived risk of that feel of assessee. And also find the difficulty in network problems in last minutes of filing and the problems in remember the filing.

11. CONCLUSIONS

This study was expressed the income tax assessee strains of website many ecological. That means when the assessee sites to gives the procedure for e-filing of returns if changes improved. And also don't depend to others for filing the own tax payment. Govt. focuses the assessee's expectations and our problems befall of filing the returns website that helps to income tax assessee. And also focus the website server properly. The income tax returns that peak time the technology make advanced to filing of returns. The Indian government is very good work to introduced the E-filing. The assessee are so blessed and the income tax payment is advanced technology.

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