

## DIGITIZING TAX COMPLIANCE: ASSESSING TAXPAYERS' AWARENESS AND SATISFACTION IN E-FILING OF INCOME TAX RETURNS

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**Abstract :** This study investigates the transition to digital tax compliance through e-filing of income tax returns and its impact on taxpayers' awareness and satisfaction. The adoption of digital platforms for tax-related processes has become a global trend, promising efficiency, transparency, and convenience. Through comprehensive data collection and analysis, this research aims to assess taxpayers' level of awareness and satisfaction with e-filing of income tax returns. By gaining insights into these aspects, the study contributes to a deeper understanding of the effectiveness of digitized tax compliance systems. The findings hold implications for tax authorities, policymakers, and researchers aiming to enhance tax administration and improve taxpayer experiences.

**Keywords:** Digitizing tax compliance, e-filing, income tax returns, awareness, satisfaction, digital platforms, tax administration, convenience, efficiency.

### INTRODUCTION

In an era of digital transformation, governments around the world are embracing technology to modernize tax systems and streamline tax compliance processes. E-filing of income tax returns has emerged as a key component of digitizing tax compliance, promising convenience, efficiency, and transparency. As tax authorities transition from traditional paper-based methods to online platforms, it is essential to assess taxpayers' awareness and satisfaction with this digitized approach. This study focuses on evaluating taxpayers' perception of e-filing for income tax returns, shedding light on their level of awareness, experiences, and satisfaction with the digital tax compliance process. The move towards digitizing tax compliance aligns with broader efforts to enhance administrative efficiency, reduce errors, and provide taxpayers with user-friendly options. Understanding taxpayers' perspectives on e-filing is crucial for ensuring the success of this transition and addressing any potential challenges that may arise during implementation.

### METHOD

**Data Collection:** The study employs a mixed-methods approach to assess taxpayers' awareness and satisfaction with e-filing of income tax returns. Quantitative data is collected through online surveys distributed to a diverse sample of taxpayers. Qualitative data is gathered through focus group discussions and in-depth interviews to capture nuanced insights and experiences. **Survey Design:** The survey includes questions about taxpayers' familiarity with e-filing, their experiences with the process, and their overall satisfaction. Likert-scale questions assess satisfaction levels, and open-ended questions encourage respondents to provide detailed feedback. **Focus Group Discussions and Interviews:** Focus group discussions are conducted with small groups of taxpayers to encourage in-depth conversations about their perceptions, challenges, and suggestions related to e-filing. In-depth interviews with a subset of participants provide deeper insights into individual experiences and opinions. **Data Analysis:** Quantitative data is analyzed using descriptive statistics to quantify awareness levels, satisfaction rates, and identify patterns. Qualitative data from focus group discussions and interviews undergoes thematic analysis to extract recurring themes and narratives. **Ethical Considerations:** Ethical approval is sought for involving human subjects in the research. Informed consent is obtained from all participants, and their anonymity and

confidentiality are ensured. Limitations: Potential limitations include self-report biases in survey responses and the challenge of generalizing findings to the entire taxpayer population. By combining quantitative surveys, focusgroup discussions, and in-depth interviews, this research aims to provide a comprehensive assessment of taxpayers' awareness and satisfaction with e-filing of income tax returns. The insights gained from both data sources will contribute to a deeper understanding of the effectiveness of digitized tax compliance systems and inform strategies to enhance user experiences and maximize the benefits of digital tax administration. **RESULTS** The assessment of taxpayers' awareness and satisfaction with e-filing of income tax returns provided insightful findings that illuminate their experiences and perceptions of digitized tax compliance. Quantitative analysis of survey responses revealed varying levels of awareness among taxpayers regarding the e-filing process. A significant proportion of respondents reported being aware of e-filing options, particularly among younger age groups and urban populations. Satisfaction levels with the convenience and time-saving aspects of e-filing were generally high. However, challenges related to user interface and technical difficulties were also reported by a notable subset of respondents.

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