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E-FILING OF INCOME TAX: A STUDY WITH SPECIAL REFERENCE TO TEACHERS IN MANGALURU CITY

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Abstract

A top priority for the government has been to streamline tax administration. One of the most significant and cutting-edge e-governance services is e-filing. It makes tax assessment and payment more convenient for taxpayers. Through the internet, users can easily complete transactions. The acceptance of electronic filing may be significantly influenced by this convenience. Taxpayers can benefit from e-filing in a variety of ways. This study focuses on the degree of tax payers' awareness of e-filing, the factors that encourage its usage, and the challenges that respondents encounter with e-filing.

KEYWORDS: Teachers, Tax returns, E-filing, Awareness level.

Introduction

Governments all over the world are utilizing information and communication technologies (ICTs) more frequently to enhance the provision of public services and the public's access to information about public administration. Therefore, the effectiveness of e-governance depends on how much weight citizens give to aspects like the convenience and use of such services. Over the past few years, the Indian government has implemented a number of initiatives in this area. The 2010 Vision Document of the Indian Income Tax Department highlighted quality tax payer service as their top priority. The department's primary goal in this regard is "to make it convenient for tax payers to meet their regular tax obligations without visiting Income Tax Office." In India, income tax e-filing was first made available in September 2004 to all types of income tax assessors on a voluntary basis. . From A.Y. 2007-2008, all businesses were required to file their income tax returns electronically. Individuals, including salaried taxpayers, who have taxable income of more than Rs 5 lakh during the fiscal year that ended on March 31, 2013, are now required to file their I-T forms electronically.

DESCRIPTION OF THE PROBLEM

Governments all over the world are using information and communication technologies more and more to perform public services, the most prominent of which is the electronic submission of tax returns. It offers tax payers a simple method for tax assessment and payment. The Indian government also made it easier for all types of tax payers to file their returns by introducing e-filing. The purpose of this study is to evaluate the motivational factors, level of awareness, and problems Mangaluru city teachers have with e-filing income tax returns.

PURPOSE OF THE STUDY

- To learn about respondents' attitudes regarding electronic filing.
- To assess the respondents' degree of satisfaction with e-filing.
- To analyze the driving forces behind the usage of electronic filing

RESEARCH DESIGN AND METHODS

Both primary and secondary data were used in the investigation. Primary data were gathered from teachers using well-designed questionnaires. There are 50 responders in all. Various statistical methods, such as average, percentage, and others, have been used to analyze the data in order to make it easier to interpret the data and draw appropriate inferences.

The secondary data were gathered from a variety of websites and research articles that were published.

REVIEW AND INTERPRETATION OF DATA

TABLE 1: THE AGEWISE CLASSIFICATION OF RESPONDENTS

Response	No. Of respondents	Percentage of respondents
25-35	12	24
35-45	12	24
45 and above	26	52
TOTAL	50	100

$N=50$

Source: Primary data

Table 1 reveals that 12 respondents, or 24%, are between the ages of 25 and 35. 12 replies, or 24%, fall within this age range. 26 responders, or 52%, are older than 45.

TABLE 2: Table displaying respondents' gender classification

Response	No. Of respondents	Percentage of respondents
Male	28	56
Female	22	44
TOTAL	50	100

$N=50$

Source: Primary data

In accordance with Table 2, 44% of respondents are women and 56% of respondents are men.

Table 3: TABLE INDICATING THE LEVEL OF INCOME FOR THE RESPONDENTS

Response	No. Of respondents	Percentage of respondents
300000	7	14
300000-500000	16	32
500000-1000000	19	38
1000000 & above	8	16
TOTAL	50	100

$N=50$

Source: Primary data

According to Table 3, 14% of respondents have an income of less than Rs. 4,00,000, 32% have an income between Rs/4,00,000 and Rs. 7.00,000, 38% have an income between Rs. 7,00,000 and Rs.10,00,000, and 16% have an income of more than Rs.10,00,000 a year.

TABLE 4:TABLE SHOWING USAGE RATE OF E-FILING

Response	No. Of respondents	Percentage of respondents
Yes	39	78
No	11	22
TOTAL	50	100

N=50

Source: Primary data

According to Table 4, 78% of respondents indicated they file their income tax returns electronically, whereas 22% of respondents claimed they don't use an electronic filing system at all.

TABLE 5

TABLE SHOWING THE REASON FOR ADOPTING THE E-FILING SYSTEM

Response	No. Of respondents	Percentage of respondents
Easy procedure	23	53.49
Extension of filing	5	11.63
Tech-savvy nature	9	20.93
Other	6	13.95

N=50

MRR=1.10

Source: Primary data

Due to multiple responses, the total number of respondents is not 50.

MRR = the overall number of responses43 Quantity of respondents39

According to Table 5, 53.49% of respondents believe using the e-filing system is a simple process; 11.63% believe it aids in submitting extensions; 20.93% believe it is tech-savvy; and 13.95% believe it is required.

TABLE 6:TABLE OUTLINING RESPONDENTS' PERSPECTIVES ON THE SAFETY OF E-FILING

Response	No. Of respondents	Percentage of respondents
Strongly agree	9	18
Agree	37	74
Neutral	4	8
Disagree	0	0
Strongly disagree	0	0
TOTAL	50	100

N=50

Source: Primary data

According to Table 6, 74% of respondents believe that e-filing is a safe practice, while 18% of respondents strongly agree. 8% of respondents are undecided regarding the safety of e-filing income tax returns.

TABLE 7:TABLE SHOWING THE LEVEL OF CONVINIENCE

Response	No. Of respondents	Percentage of respondents
Highly convenient	6	12
Convenient	37	74
Neutral	7	14
Inconvenient	0	0
Highly inconvenient	0	0
TOTAL	50	100

N=50

Source: Primary data

Table 7 shows that 125 of the respondents are highly convenient to use e-filing of income tax ;74% of the respondents are convenient to use e-filing system; 14% of the respondents are neutral in their opinion about the convenience level of e-filing system

TABLE 8:TABLE SHOWING THE SATISFACTION LEVEL TOWARDS THE PAYMENT PROCEDURE

Response	No. Of respondents	Percentage of respondents
Highly satisfied	2	4
Satisfied	43	86
Neutral	4	8
Dissatisfied	1	2
Highly dissatisfied	0	0
TOTAL	50	100

$N=50$

Source: Primary data

According to Table 8, 8% of respondents are neutral about the payment procedure, 4% of respondents are highly satisfied with the payment procedure of e-filing, 86% of respondents are satisfied with the payments procedure, and 2% of respondents are dissatisfied with the payment procedure of e-filing.

Table 9: TABLE SHOWING THE SATISFACTION LEVEL TOWARDS THE TIME LIMIT FOR E-FILING

Response	No. Of respondents	Percentage of respondents
Highly satisfied	4	8
Satisfied	36	72
Neutral	9	18
Dissatisfied	1	2
Highly dissatisfied	0	0
TOTAL	50	100

$N=50$

Source: Primary data

According to Table 9 72% of respondents are content with the time limit, while 18% of respondents are ambivalent about it and 2% of respondents are unsatisfied. Of the respondents, 8% are very satisfied with the time limit.

TABLE 10:TABLE DISPLAYING THE RESPONDENTS' PERSPECTIVES ON THE BETTER MANAGEMENT OF IT RETURNS THROUGH E-FILING

Response	No. Of respondents	Percentage of respondents
Strongly agree	10	20
Agree	36	72
Neutral	4	8
Strongly disagree	0	0
Disagree	0	0
TOTAL	50	100

$N=50$

Source: Primary data

Table 10 reveals that 20% of respondents strongly agree that e-filing helps them manage their IT returns more effectively, 72% of respondents agree, and 8% of respondents have an uncertain opinion.

TABLE 11: TABLE SHOWING THE OBSTACLES IN THE PROCESS OF E-FILING

Response	No. Of respondents	Percentage of respondents
Forgetting the password	8	15.10
Mismatch of information	3	5.66
Error in uploading the income tax return	7	13.21
Network problem	24	45.28
Other	11	20.75

N=50

MRR=1.06

Source: Primary data

Table 11 reveals that the problem of forgetting the password affects 15.10% of the respondents; The issue of information mismatch affects 5.66% of respondents; 13.21% of those surveyed believe there was a mistake when the income tax return was uploaded; 45.28% of those surveyed report network issues; 20.75% of those surveyed claimed they have no issues.

FINDINGS

- In our study, we found that majority of respondents are using e-filing system to file their IT returns mainly because of the reason that it is an easy procedure, extension of filing, tech-savy nature; easy procedure was one of the important motivation factor for the respondents to do e-filing.
- Our study reveals that few respondents do not go for e-filing because of the reason that there is no proper guidance for e-filing.
- It is found that majority of the respondents are satisfied with the time limit given for e-filing and also easy payment procedure.
- The study revealed that network problem was one of the major problem faced by the respondents while filing tax online.

SUGGESTIONS

- Awareness must be created among more people about e-filing.
- Procedure could be made simpler.
- Campaigns on e-filing should be taken up in certain places
- Steps should be taken in maintaining privacy and to avoid network problems.
- Corrective measures should be taken to avoid error in uploading income tax returns.

CONCLUSION

Modern society is introducing cutting-edge technologies into every industry. The E-filing system is a gift to tax payers for filing their income tax returns as India moves toward digitalization. The successful submission of income tax returns online is referred to as e-filing. Processing income tax returns more quickly and effectively is made possible by e-filing. Although there are certain advantages and disadvantages to this system, we must accept it and pay taxes in order to improve the nation.

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