



Problems and Prospects of E-filing of Income Tax Returns – A Study

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Abstract

In the present world day by day new technologies are introduced and improved very fast in all fields. Now new technology gifted to tax payers for filing their income tax return through online is E-filing. The E-filing is the new effective method of filing income tax return through online and make E-payment tax. It saves our golden time, energy and cost and also reduces our tension. So the tax payers are required to use E-filing facilities. This study reveals that the existing users are satisfied with the E-filing facilities but most of the individual tax payers are not aware of the E-filing procedures so sufficient steps are required for create more awareness in the minds of tax payers regarding E-filing of income tax.

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

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1. Introduction

E-filing program was first introduced by the US-IRS as a pilot project for the 1986 filing period with the primary objective of improving its efficiency in processing tax returns. Prior to the launching of the project, the IRS worked closely with tax-preparation software providers and tax professionals to ensure a successful launch of the program. During the test year, the IRS offered E-filing services in three cities and restricted the types of tax payers and the types of return that could be filed electronically. Ex: tax preparers were only allowed to file returns with nil balances. The pilot project was successful and IRS gradually expanded the program to other cities and states and by 1990 was able to offer E-filing of balance due returns, followed by tele filing in 1992 and E-payment in 1996.

In India E-filing Income tax was introduced in September, 2004, initially on a voluntary usage basis for all categories of Income tax assesses. But from July, 2006 it was mandatory for all corporate firms to E-file their Income tax returns. Filing of Income tax return is a legal obligation of every person whose total Income for the previous year has exceeded the maximum amounts that is not chargeable for the Income tax under the provisions of the Income tax Act 1961. Income tax department has introduced a convenient way to file these returns online using the internet. The process of electronically filing Income tax returns through the internet is known as E-filing. It is mandatory for the companies and firms requiring statutory audit under section 44AB to submit the Income tax returns electronically. E-filing is possible with or without digital signature. Digital signature is mandatory for companies from assessment year 2010-11.

1.1 Meaning and Definition of E-filing

The process of electronically filing Income tax returns through the internet is known as E-filing.

1.2 Definition

E-filing is the transmission of tax information directly to the tax administration using the Internet Electronic filing options include;

- Online, self-prepared return, using a personal computer and tax preparation software, or



- Online submission of return using a tax professional's computer and tax preparation software. Electronic filing may take place at the taxpayer's home, a volunteer site, the library, a financial institution, the work place, malls and stores, or a tax professional's place of business.

E-filing is defined as “The process of using a computer program to transmit information electronically to another party. This allows the user to complete and submit the information in a timely fashion. The electronic filing system prevents the user from making small mistakes by alerting them if something does not register correctly. A large majority of federal and state revenue departments offer citizens the ability to file yearly tax returns using an electronic filing system. The internal revenue service provides this service free of charge for federal tax returns”.

1.3 Features of E-filing

- Facility to demand pre-filled.
- For new users, resend activation link feature-helpful if link not received or mail deleted earlier. User password can be changed now with digital signature verification also.
- Feedback option for user.
- User can register as a legal heir to do E-filing on behalf of the deceased. This is a new feature provided for individual user.
- Quick E-file for ITR-1(no need to download any utility, no requirement of any software).
- Just fill and submit like an online application form. Mobile services can be availed using the URL <https://IncometaxIndiaefiling.gov.in/mobile>. Forms to be authorized by CA with digital signature and XML to be uploaded in E-filing portal (3CA, 3CB, 3CD, 3CEB, FORM29B).
- Tax professional is a new user on this portal. They can E-file Income tax audit report forms (other than Income tax returns).
- In the new E-filing project there is deducted call center and help disk to deal with any query or grievance related to E-filing.



1.4 Methods of E-filing Income tax returns

There are four ways to file Income tax returns:

- **E-filing with digital signature:-**

This option requires one to use a digital signature to sign the E-file. It is the most time saving method as it ensures we don't have to visit any department office again.

- **E-filing without digital signature:-**

If we don't have a digital signature, we will need to print out the single page receipt cum verification form, called as ITR-V, after completing the E-filing process. The form ITR-V has to be sent to the CPC Centre, either through ordinary or speed post, within 120 days of uploading the electronically filed return.

- **Manual filing:-**

People who are not comfortable with this online system may choose to use the traditional paper form option.

- **E-return intermediary:-**

An E-return intermediary (PDF) file that opens in a new window is an agent, chartered accountant or firm that completes the E-filing process and submits the receipt cum verification form to the correct Income tax counter.

1.5 Pre-requisites

- Valid TAN and PAN
- Internet banking account
- Good internet connection
- In case TDS the amount of payment should be split based on:-

1.6 Types of Deductee

- (i.e., deduction from companies and from non-companies)
- Nature of payment (i.e., for each section like 94e, 94j etc... for companies and non-companies separately).
- Sufficient balance in the bank to cover the amount of payment for immediate transfer.



2. Review of literature

To find-out the gap in the literature, the following review of earlier works been done and summarized as below:

Anna A. CheAzmi and YusnizaKamarulzman, (2000),”Adoption of Tax E-filing: A conceptual paper”, in their contribution towards providing useful input on the adoption and evaluation of the E-filing system by users. It is predicted that many of these risks facts will be significant. Among the risks that could possibly be significant are performance risk, psychological risk, time risk and privacy risk. This study aims to the relationship of perceptions of risk and its facts within the Technology Acceptance Modal with the tax E-filing context.

Yi-shun Wang, (2002), “The Adoption of Electronic Tax Filing Systems: An Empirical Study”. He explained that the benefits, treads and highlights (ITRs) of E-filing among the residents of the country. E-filing Income tax return using internet is a gift to a tax payers. Using the Technology Acceptance Model (TAM) as a theoretical framework, this study introduces ‘perceived credibility’ as a new factor that reflects use of E-tax filing system.

Dr. Sujeet Kumar Sharma, Dr. RajanYadav, (2011), “An Empirical Study on Tax Payer’s Attitude towards E-return Filing in India”, in their opinion that study employed factor analysis and multiple regression analysis to understand tax payers’ attitude towards E-filing. The study found that perceived ease of use, perceived usefulness, perceived credibility and computer awareness significantly influence the customer’s acceptance of E-filing.

Geetha R. and Sekar M. (2012),”E-filing of IncomeTax: Awareness and Satisfaction level of Individual Tax Payers in Coimbatore city, India”, This study reveals that the existing users are satisfied with the E-filing facilities but most of the individual tax payers are not awareness of the E-filing and E-payment procedures so sufficient steps are required to create more awareness in the mind of tax payers regarding E-filing of Income tax.

Meenu Gupta, (2012),he analyzed that the acceptance of E-filing of Tax Returns is much better than traditional system of paying Income tax. The benefits of E-filing heads up the importance of technological advancement.



Brahmbhatt Mamta, (2012), "Tax Payers Perception Towards E-file Adoption: Empirical Investigation", this study attempts to develop an understanding of the factors that influence citizens adoption of electronic tax filing services and to discuss taxpayer perception and satisfaction with an online system for filling individual Income tax return.

Mukesh Kumar and Mohammed Anees (2014), "E-filing Creating New Revolution in Taxation of India", in their opinion that changing scenario in Income tax due to implementation of E-filing. India is in the phase of revolutionary changes in information technology which also gives great advancement in E-filing field of Income tax department.

Dr. Samir Mazidbhai Vohra, (2015) "E-filing; New Revolution in Taxation of India". Analyzed that the Income tax department has introduced E-filing of Income tax returns to make the filing process easier for tax payers which will result into reduction of time and paper work. India is in the phase of revolutionary changes in information technology which ultimately gives more encouragement in E-filing of Income tax return. The study shows that the E-filing is the new effective method of filing Income tax return through online and make E-payment of tax.

Jyothi Arora, (2016), "E-filing of Income Tax Return in India", he analyzed in this study, deals with the benefits, process, trends and highlights (ITRs) of E-filing among the residents of country. In the current world new information technology is being introduced very fast in all fields.

Due to the facet of time, researchers could not review more articles and books, but with the available literature, they found that a very few works have been done on the area of this topic earlier, hence, it's a small effort is put in to fill-up the literature gap.

3. Objectives of the study:

The primary objective of the study is to assess the Impact of Goods and Services tax on behavior of tax payers. Based on this primary objective, other specific and detailed objectives are drawn as under:

- To study the concepts and need for E-filing system of income tax.
- To know whether the new system of E-filing is a welcoming note for developing country.
- To investigate whether the tax payers have problems while using E-filing system.



- To compare the satisfaction level of assesses between E-filing and manual filling of tax returns.

4. Research Methodology

The following paragraphs elucidate the methodology followed in this study:

4.1: Type of research: This study is an empirical in nature, conducted to know the proposed study intends to study the problems and prospects of E-filing of income tax returns.

4.2: Scope of the Study: The proposed study intends to study the problems and prospects of E-filing of income tax returns. For this purpose, it is proposed to study the various factors relating to E-filing and also its contribution to Economy. Therefore the study is restricted to Chikmagalur district.

4.3: Research tool: This study is conducted through random sampling method.

4.4: Sample size: Sample size is 50 respondents. Respondents are scattered over Chikmagaluru district, so interview is conducted only for the selected respondents of the study area.

4.5: Sources of Data: For the purpose of data collected in two ways:

- Primary data:** Primary data is collected through structured questionnaire and personal interview with respondents.
- Secondary data:** Secondary data is collected through Journals, Books, E-Sources, and Reports etc.

5. Analysis and Interpretation

The data collected through field study is presented in tables and interpreted as below:

Table 5.1: Demographical factor – Gender of the Respondents

Sl No	Gender	No. of Respondents	Percentage (%)
1	Male	27	54
2	Female	23	46
	Total	50	100



Source: Field survey

Table No5.1 Represents gender of the respondents. It is clear that, out of 50 respondents, 54% of respondents are male and remaining 46% are female. Here interpreted that majority of respondents are male as they are the earners and head of the family

Table 5.2: Demographical factor – Age of the Respondents

Sl No	Age	No. of Respondents	Percentage (%)
1	20-30	19	38
2	31-40	8	16
3	41-50	11	22
4	Above 51	12	24
	Total	50	100

[Source]: Field survey

Table No 5.2: represents Age of the respondents. Out of 50 respondents 38% of respondents comes under the age group of 20-30 years, 16% are under 31-40 years, 22% are under 41-50 years and above 51 years are 24%. It is interpreted that majority of respondents who pay tax comes under the age group of 20-30 years 38% out of 100%. Because of youths are aware about E-filing Income tax.

Table 5.3: Demographical Factor - Educational Qualification

Sl No	Educational qualification	No. of Respondents	Percentage (%)
1	SSLC	8	16
2	PUC	10	20
3	Degree	17	34
4	PG	15	30
5	Other	0	0
	Total	50	100

[Source]: Field survey

Table No 5.3: depicts educational qualification of the respondents. Out of 50 respondents following qualification is identified. 16% of respondents are having the qualification of SSLC,



20% are completing PUCs, 34% are degree holders, 30% have Post-Graduation and other qualification holder is nil. It shows that majority tax payers have Under-graduation qualification who well known about study topic.

Table 5.4: Demographical Factor - Occupation

SI No	Occupation	No. of Respondents	Percentage (%)
1	Businessman	17	34
2	Employee	14	28
3	Professional	8	16
4	Other	11	22
	Total	50	100

[Source]: Field survey

Table No 5.4: represents occupation of the respondents. Out of 50 respondents 34% are businessmen, 28% are employee, 16% are professional, and 22% have other occupation. It is interpreted that majority of the tax payers are businessmen's. It shows that in all the occupations more or less equal tax payers we can find.

Table 5.5: Demographical Factor - Annual Income

SI No	Annual Income	No. of Respondents	Percentage (%)
1	Less than Rs 2.5 lakh	5	10
2	Rs 2.5 lakh to Rs 5 lakh	21	42
3	Rs 5 lakh to Rs 10 lakh	17	34
4	Above Rs 10 lakh	7	14
	Total	50	100

[Source]: Field survey

Table No 5.5: depicts annual income of the respondents. Out of 50 respondents based on annual Income they are classified. 10% have annual Income less than Rs. 2,50,000, 42% are between Rs. 2,50,001 to Rs. 5,00,000, 34% are between Rs. 5,00,001 to Rs. 10,00,000 and 14% are above Rs. 10,00,000 annual Income. Here that majority of tax payers nearly 42% have the annual Income between Rs. 2,50,001 to Rs. 5,00,000.

**Table 5.6: Head of Income is Taxable**

SI No	Particulars	No. of Respondents	Percentage (%)
1	Income from Salary	15	30
2	Income from House Property	5	10
3	Income from Business or Profession	22	44
4	Income from Capital Gain	2	4
5	Income from other sources	6	12
	Total	50	100

[Source]: Field survey

Table No 5.6: shows that out of 50 respondents 30% are Income from Salary, 10% Income from House Property, 44% Income from Business or profession, 4% Income from Capital Gain and 12% Income from other Sources.

Table 5.7: Classification of Respondents on the basis of Reasons for Filing the Return

SI No	Particulars	No. of Respondents	Percentage (%)
1	Regular provision	24	48
2	Refund claiming	8	16
3	Carry forward loss	8	16
4	Based on law	10	20
	Total	50	100

[Source]: Field survey

Table No 5.7: shows that out of 50 respondents 48% respondents filing the return because, of regular provision, 16% are Refund claiming, 16% are carry forward loss and 20% are based on law. Here interpreted that majority of respondents who files the returns because of regular provision. If the Tax payers file the return it is easy to them get refund very fast.



Table 5.9: Classification of Respondents on the basis of Way to File the Return

SI No	Particulars	No. of Respondents	Percentage (%)
1	E-filing using a digital signature	32	64
2	E-filing without a digital signature	18	36
	Total	50	100

[Source]: Field survey

Table No 5.9: shows that out of 50 respondents 64% of respondents are file the Return by using a digital signature and remaining 36% file the return by using without a digital signature. It is interpreted that majority of respondent are using digital signature while paying the income tax, because it is easy to file a tax.

Table 5.10: Classification of Respondents on the basis of generally prepare for E-filing return

SI No	Particulars	No. of Respondents	Percentage (%)
1	1 month before due date	14	28
2	1 week before due date	18	36
3	2-3 days before due date	8	16
4	After the due date	10	20
	Total	50	100

[Source]: Field survey

Table No 5.10: shows that out of 50 respondent 28% of respondents are prepare for E-filing return 1 month before due date, 36% respondents are 1 week before due date, 16% respondents are 2-3 days before due date and remaining 20% are prepare After the due date. It is interpreted that majority of respondents are prepared one week before the date of filling return because, of E-filing is easy mode for paying tax.

**Table 5.11: Classification of Respondents on the basis of Filing the Tax**

SI No	Particulars	No. of Respondents	Percentage (%)
1	Self	20	40
2	Through consultant	30	60
3	Any other persons	0	0
	Total	50	100

[Source]: Field survey

Table No 5.11: shows that out of 50 respondents 40% are file tax self,60% are file the tax through consultant.It is interpreted that majority of respondents are file their tax return through tax consultant because respondents are lack in technical knowledge and the procedure to be followed in E-filing

Table 5.12: Classification of Respondents on the basis of After Furnishing the Document, Time taken by Tax Consultant to File the Return

SI No	Particulars	No. of Respondents	Percentage (%)
1	Within one day	20	40
2	Within a week	19	38
3	After a week	11	22
4	Other	0	0
	Total	50	100

[Source]: Field survey

Table No 5.12: shows that out of 50 respondent 40% of the respondents opined that the tax consultant file the return within 1 day, 38% of the respondents opined that the tax consultant file the return within a week and remaining 22% of the respondents opined that the tax consultant files the return after a week of documents provided that tax payers.

It is interpreted that majority of respondents opined that tax consultants file the return within one day of providing documents by the tax payers. Because if they make delay there may be chances of putting penalty by the tax department on the tax payers.

**Table 5.13: Classification of Respondents on the basis of Reasons for Penalty**

SI No	Particulars	No. of Respondents	Percentage (%)
1	Yourself	20	53
2	Your tax consultant	18	47
3	Any other reason	0	0
	Total	38	100

[Source]: Field survey

Table No 5.13: shows that out of 50 respondents 38 respondents are paid penalty. In that 53% of respondents paid penalty because of their default, 47% of respondents paid penalty because of default of the tax consultant. It is interpreted that majority of the respondents pay penalty in E-filing because of their default only. It may be wrong details provided by them or delay in filing the return or mistake in filing the form while making self-return.

Table 5.14: Classification of Respondents on the basis of Services provided by the Tax Consultant

SI No	Particulars	No. of Respondents	Percentage (%)
1	Fully satisfied	7	14
2	Satisfied	21	42
3	Neutral	17	34
4	Dissatisfaction	2	4
5	Highly dissatisfaction	3	6
	Total	50	100

[Source]: Field survey

Table No 5.14: shows that out of 50 respondents, 14% of respondents are Fully satisfied with the service provided by the consultant, 42% of respondents are satisfied, 34% of respondents are Neutral, 4% of respondents are dissatisfaction and 6% respondents are Highly dissatisfaction about the service provided by the tax consultant. It is interpreted that majority of respondents are Satisfied with the service provided by their tax consultant.



Table 5.16: Classification of Respondents on the basis of Reasons for facing the problem in E-filing

SI No	Particulars	No. of Respondents	Percentage (%)
1	Lack of security	10	26
2	Difficult in procedure	10	27
3	High cost	7	18
4	Lack of technical knowledge	11	29
	Total	38	100

[Source]: Field survey

Table No 5.16: represents reasons for facing the problem in E- Filing. Out of 50 respondents, 38 respondents are facing the problem while making the E-filing. In that 26% of respondents are facing the problem of lack of security, 27% of respondents opined that difficult in procedure, 18% of respondents opined that high cost and remaining 29% respondents are facing the problem of lack of technical knowledge while making E-filing. It is interpreted that majority of respondents are facing the problem of lack of technical knowledge.

Table 5.17: Classification of Respondents on the basis of Reasons for using the E-filing

SI No	Particulars	No. of Respondents	Percentage (%)
1	Easy to use	14	28
2	Improve tax return filing performance	6	12
3	Perceived credibility	6	12
4	Secured	8	16
5	All the above	16	32
	Total	50	100

[Source]: Field survey

Table No 5.17: From the above observation it is clear that out of 50 respondents, 28% of respondents opined that tax E-filing is easy to use, 12% of respondents opined that it has improves tax efficiency, 12% of respondents opined that it has perceived creditability, 16% of respondents opined that it is secured and remaining 32% of respondents opined all the above reasons. It is interpreted that majority of respondents prefer to use the tax E-filing because of all the above reasons.



Table 5.18: Classification of Respondents on the basis learning to use tax E-filing and Payment system be Easy

SI No	Particulars	No. of Respondents	Percentage (%)
1	Strongly Agree	9	18
2	Agree	19	38
3	Neutral	11	22
4	Disagree	5	10
5	Strongly Disagree	6	12
	Total	50	100

[Source]: Field survey

Table No 5.18: From the above observation it reveals, out of 50 respondents, 18% of respondents strongly agree that the payment system has efficiency in E-filing, 38% of respondents agree, 22% of respondents are Neutral, 10% are disagree and remaining 12% of respondents are strongly disagree the statement. It is interpreted that majority of respondents are agree that E-filing payment system is efficient because it reduces time and cost.

Table 5.19: Classification of Respondents on the basis of Opinion about the Speed and Payment System in Tax E-filing Process

SI No	Particulars	No. of Respondents	Percentage (%)
1	Very Good	9	18
2	Good	20	40
3	Average	10	20
4	Poor	7	14
5	Very Poor	4	8
	Total	50	100

[Source]: Field survey

Table No 5.19: showing that out of 50 respondents, 18% of respondents are said that functions of E-filing system is very good, 40% of respondents are good, 20% of respondents are average, 14% of respondents are poor and 8% of respondents are very poor.



respondent are poor and remaining 8% respondents are very poor about the speed and payment system. It is interpreted that majority of respondents are satisfied about the speed and payments in tax E-filing process.

Table 5.20: Classification of Respondents on the basis of Safety and Security about the Documents Provided in E-filing

Sl No	Particulars	No. of Respondents	Percentage (%)
1	Strongly satisfactory	10	20
2	Satisfactory	15	30
3	Neutral	15	30
4	Dissatisfactory	6	12
5	Strongly dissatisfactory	4	8
	Total	50	100

[Source]: Field survey

Table No 5.20: showing that out of 50 respondents, 20% of respondents opined strongly satisfied, 30% of respondents opined that satisfied, 30% of respondents opined neutral, 12% of respondents opined that dissatisfied and remaining 8% respondents are opined that strongly dissatisfied about the safety and security of E-filing. It is interpreted that majority of respondents are opined that the safety and security to give our bank account numbers over a computer is good.

Table 5.21: Classification of Respondents on the basis of using of E-filing and payment system enables to get refund from Tax agency quickly

Sl No	Particulars	No. of Respondents	Percentage (%)
1	Fully satisfied	9	18
2	Satisfied	14	28
3	Neutral	19	38
4	Dissatisfied	8	16
	Total	50	100

[Source]: Field survey



Table No 5.21: shows that 18% of respondents opined fully satisfied, 28% of respondents opined that satisfied, 38% of respondents opined neutral and 16% of respondents opined dissatisfaction about refund facility in E-filing. It is interpreted that majority of respondents said that neutral to the refund facility provided by the tax agencies in E-filing.

Table 5.22: Time taken to Refund the E-filing the Tax

Sl No	Particulars	No. of Respondents	Percentage (%)
1	Within 24 hours	18	36
2	Within 4 weeks	11	22
3	Within 3 months	16	32
4	More than 6 months	5	10
	Total	50	100

[Source]: Field survey

Table No 5.22: shows that out of 50 respondents 36% of respondents opined that time taken for refund in E-filing the income tax is within 24 hours, 22% of respondents opined within 4 weeks, 32% of respondents opined within 3 months and remaining 10% of respondents opined more than 6 months to the above statement. It is interpreted that majority of respondents says that the within 24 hours the E-filing refund is claim.

6. Findings of the study

The following findings are drawn based on the study:

- The study shows that the individual tax payers are male, more tax payers are in the age group of 20-30 years and tax payers are businessman.
- Most of the respondents paid penalty and here the study finds, tax payers paid penalty because of their default more than the default made by the tax consultants.
- It is found that through newspaper has acquired as main source of awareness about E-filing system. The services provided in E-filing are better as per the respondents.
- Majority of respondents says that E-filing is the easiest mode for payment of tax return.
- It is found that E-filing system is a welcoming note and opined online system is acceptable.



- At the time of E-filing tax even if a single PAN number change means filing cannot be done.
- The study shows that protection given by the tax authority in E-filing return is average level of satisfaction.
- It is found that in-case of individual tax payers they have satisfied about E-filing procedure, safety, accuracy and easiness.
- The study finds firms and all companies using E-filing of income tax return was made mandatory.
- Electronic filing software and submission to be more confusing than paper filing tax filer is not technically efficient.
- Software glitches and internet issue cause unexpected problems for people who file electronically, if they wait until the last minute.

7. Policy Recommendations

Following suggestions are drawn based on opinion of respondents and secondary data which are summarized as below:

- Here suggested that extensive advertisement in websites, and using radio stations and local channels through local languages. The awareness can be increased by organizing awareness programs in offices or workplaces.
- When designing the software for E-filing return, the ease of use and personification should be kept in mind.
- Tax authorities should have developed marketing strategies like grabbing their attention towards E-filing related issues.
- The time and cost of E-filing system is accepted by people. Therefore still these features need to be improved.
- Tax payers are to be motivated through providing free training facilities by the tax department.
- Attempt are to be taken to avoid network related problems and by making some modifications in PAN number related problems.



- As much as possible the tax payers have to make self-return of E-filing of income tax return by taking proper training and also there by avoid the charges paid to the tax consultants and also escape from paying penalties for late return.
- The tax department should provide full security for the information and details provided by the tax payers by adopting updated technology regarding security and privacy.
- The tax department should simplify the procedure of tax E-filing. Therefore it is possible for many taxpayers to pay their tax through E-filing.
- The software should be programmed with full privacy and security there by protects the information and bank account details provided by the taxpayers from virus or malware on the computer.

8. Conclusion

People's acceptance of E-filing is highly related to their level of technology readiness. Technology readiness is defined as people propensity to embrace and use new technology for accomplishing certain tasks. So more efforts must be made in this direction by Indian Income Tax Department then only the can achieve their mission "Technology in the service of Tax Payers". E-filing can be tremendous boom to revenue authorities in developing countries, reducing their administrative cost and error rates and improving their efficiency.

Finally in this information communication technology era, every government is required to develop a reliable, fast and customized channel for service delivery under various E-governance initiatives. The present study is a systematic attempt in this direction to explore customer acceptance of one such input in the form of E-filing return.



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