



INCREASING TAX COMPLIANCE THROUGH FACELESS AND SEAMLESS INTERACTION

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Abstract: From filing tax returns to dispute resolution mechanism, all have been made easy for the consumers so that the system becomes more transparent, responsive, accountable and integral. The motto of *Inclusive Growth and Sustainable Development* has brought together the innovative mindset and inevitability of the 21st century where public administration has to be transformed. The increase in the tax collections do not only impact positively the allocation of resources to the people but also as the adage goes *it keeps state treasury safe and sound*. The problem with the compliance doesn't rest with the collection of taxes, however, it's the method of collection of taxes.

Keywords: Tax Compliance, Positive Externality, Sustainable Development, Seamless, Faceless

Impact: The increase in the tax collections do not only impact positively the allocation of resources to the people but also as the adage goes *it keeps state treasury safe and sound*. The problem with the compliance doesn't rest with the collection of taxes, however, it's the method of collection of taxes. Several interventions have been noted by the Government of India in the same regard which have managed to overhaul the system of tax collection.

The schemes like *Vivaad se Vishwas* also help in nipping the bud as disputes of taxes also get streamlined and result in optimistic outcomes. The agenda of faceless and seamless interaction, so comprehensively furthered by the Government, that it has become today the buzz word in the digital governance of the country.

Necessity: Digital Governance initiatives such as Direct Benefit Transfer (DBT), Aadhar enabled Payment Systems (AePS), Unified Payments Interface (UPI) and other New and Emerging Technologies like Artificial Intelligence (AI), Big Data Analytics, Machine Learning (ML) and Quantum Computing (QC); all have not

only increased the scope of digital transactions in India but also contributed with positive externality in other sectors too.

From filing tax returns to dispute resolution mechanism, all have been made easy for the consumers so that the system becomes more transparent, responsive, accountable and integral. The motto of ***Inclusive Growth and Sustainable Development*** has brought together the innovative mindset and inevitability of the 21st century where public administration has to be transformed.

The principle of inclusion and exclusion also enabled governments, both centre and state, to team up with other stakeholders in the sector and come up with a prospective solution.

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