



E-Filing Of Income Tax Returns: - A Study On Satisfaction Level Of Individual Tax Payers In The Keonjhar District Of Odisha.

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Abstract: -

The process of filing tax return of an assessee through digital or electronic mode is called e-filing. This method aims to substitute and overcome the traditional tax return procedure which create hindrances like stand in long queue, lots of manual paper works, time consuming process etc. The advancement in the technology with high-speed internet connectivity, minimizes the tax compliances in very short period of time with more degree of accuracy compared to previous years. Emerging software advancement in the present era has required huge awareness of its use. The present study concentrates the Facilities, awareness and satisfaction level of the taxpayers regarding e-filing of income tax return. A field survey was conducted at Keonjhar district of Odisha comprising various category of tax payer including men and women. For the above purpose data was collected through structured questionnaire and 280 no. of respondent's response had been received and data are analyzed with the help of various statistical tools like Crosstab technique, Chi-square test etc. The software technology like SPSS and MS Excel also used. The study made a conclusive finding that Gender wise similar response have been received regarding satisfaction on filing IT returns online and variations have been observed on the satisfaction of accessibility & easiness of return filing. Existing e-filing user satisfied with the modern procedures and new users having lack of awareness regarding this facility.

Keywords: - E-filing, Satisfaction level. Assessee, Return filing

Introduction: -

Income tax considered as a principal portion of direct tax, defined as the tax levied on income of a person and paid by the assessee directly to the Govt. and here tax payer and tax bearer are considered as an identical entity. The income of a person is divided into five heads namely income from Salary, House-Property, Business or Profession, Capital Gain and Other source. The income earned in the previous year is assessed and return filed prepare on assessment year through both offline and online mode. E-filing-2.0 specifically design to make more convenient and error less portal to file different ITRs. Advancement of technology and user-friendly software has made significant opportunity to shift to digital mode of return filing. E-filing with advance technology featured as quick processing of ITRs, settlement of refunds, promptness of paying balance tax digitally, eliminating middleman and getting fast intimation u/s 143(1). On the other hand; technological awareness, cyber frauds, non-availability of fast internet and computer server slowdown causes hindrances to adopt advance E-filing portal.

Reviews of Literature: -

Gayathri, P. & Jayakumar. K. (2016) made a study on the topic of “A study on tax Payer’s perception towards E-Filing of income tax returns with reference to Teachers in Bengaluru East, Karnataka”. The aims of study to know the perceptions & satisfactions of individual tax payers regarding e-filing of income tax return. Study also aims to know the motivational factors and problems face of individual tax payer. A sample of 100 respondents from the various educational institutions are collect through questionnaire. Data have been analysed through statistical technique like Chi-square and Anova. The study concluded with the findings that majority of respondent were satisfied with procedure of e-filing, Safety, easiness while filing the tax return. Faster tax filing, special tax rebate and extension of e-filing considered the main motivational factors of e-filing and security is the major problems of e-filing of tax return.

Chawla, C. et.al. (2013) conducted a filled study entitle “A study of satisfaction and awareness of tax-payers towards e-filing of income tax return- with reference to Moradabad city”. The objectives of the study to know the awareness, perceptions and satisfaction level of the taxpayers towards e-filing of income tax return on gender basis. Through structured questionnaire, 300 respondents given their responds from Moradabad city. Anova and chi-square test used to analyse the collected data and study found that gender & awareness level has significant relationship in connection with e-filing of tax return. The study also reveals that satisfaction level towards e-filing among the genders found low and regarding accessibility, easiness towards e-filing found satisfactory among the genders.

Barati, A. et.al (2014) made a survey entitle “A Study of the models for adoption of e-tax returns from the prospective of taxpayers”. The objectives of the study focus on adoption of various electronic models for tax return. Study also aims to know the affecting factors that identifying, measuring, ranking and designing the structure of electronic tax return. Data collected through questionnaire and 382 respondents given their responds from Kermanshah Province. Factor analysis and structural equation model used for

data analysis through AMOS software and study found that by analysing the various electronic mechanism with its use and limitation made significant adoptability.

Jain, R., & Jain, C. M. (2017) conducted a research on “E-filing of income tax return: Satisfaction level of individual tax payers in Udaipur District, Rajasthan”. The objective of the study is to examine the relationship between satisfaction level and e-filing of tax return of individual tax payers. Through questionnaire 55 respondents given their responds from Udaipur district. Z-Test was applied to measure the significance relationship between above variables. The study concluded with the findings that, the respondents are very much satisfied all most all features of e-filling of tax return except easiness of e-filing of tax return.

Geetha, R., & Sekar, M (2012) conducted a study entitle “ E-filing of income tax : Awareness and satisfaction level of individual tax payers in Coimbatore city, India”. The study aims to know the awareness and satisfaction of taxpayers towards e-filing of tax return. Primary data collected from 100 respondents through questionnaire. Anova and Chi-square test used to measure the relationship between the variables and the study found that there no significant relationship between residential status and awareness level regarding various features towards e-filing of tax return. But there is significant relationship between residential status and level of awareness regarding filing of e-forms & easy e-filing procedure.

Uma, R., Lawenya, S. (2024) published an article entitle “A study on challenges and prospects level of tax payers towards e-filing of tax return.” The objectives of the study were to know the concepts and need for e-filing system, pointed out the problems while using e-filing system and its possible suggestions. Data collected from primary source through structured questionnaire and 50 respondents given their respondents. By using crosstab analysis technique, pie-chart, bar-charts, the data were analysed and the study reveals that internet problems cause hindrance while filing returns and due to excess rely on tax professionals imposes fine and penalties

Mittal, R., & Prakash, B. (2020) conducted a research work on Predicting taxpayers attitude towards of Indian tax payers towards the e-return filing: An empirical study of Delhi NCR, India. The aim of the study to examine the attitude, perception and awareness of individual taxpayers towards e-filing in NCR Delhi. Primary data collected through questionnaire and 200 sample respondents supplied the required data. Factor analysis and Anova used to analysed the data and the outcome of the study are the e-filing procedure significantly reduced the cost, time of the taxpayer with more convenient. The study also revealed that age, gender, educational level are affecting the attitude, perception and awareness towards e-filing of tax return.

Research Gap: -

Satisfaction level studies in connection to e-filing of tax return have conducted various part of the country but in the context of Odisha in general and Keonjhar district in particular, not much work carried on. In the recent time with the advancement of software like e-filing 2.0 a micro level study may much appropriate which can make a bridge to fulfil the research gap.

Objective of the Study: -

The present research work has following objective

- ❖ To know the satisfaction level of tax payers on gender basis regarding e-filing of income tax return.

Hypothesis: -To justify the above objectives following hypothesis is framed

Null Hypothesis(H_0). The satisfaction level of tax-payers towards e-filing of income tax return, accessibility of e-filing and easiness of e-filing of is very low.

Alternative Hypothesis(H_1): The satisfaction level of tax-payers towards e-filing of income tax return, accessibility of e-filing and easiness of e-filing of income tax return is satisfactory.

Research Methodology: -

The research work carried in Keonjhar district of Odisha with the help of 280(male140, female140) sample respondents. Through structured questionnaire data have been collected from Govt. employees, Private employees, Businessman/Professionals and Agricultural farmers on random sampling basis. Data are compiled and edited by using SPSS and MS excel software. Crosstab analysis and Chi-square test are used to analyse the valid data to reach meaningful conclusion.

Data Analysis and Results: -

Table1: -Demographic profile of the respondents

Social Factors	Classifications	Frequency	Percentage (%)
Age	Below 30	51	18.21
	31-40	75	26.79
	41-50	95	33.93
	51-60	44	15.71
	More than 60 years	15	5.36
	Total	280	100%
Gender	Male	140	50
	Female	140	50
	Total	280	100%
Marital status	Married	215	76.79

	Un married	65	23.21
	Total	280	100%
Educational Qualification	Up to Matriculate	5	1.79
	Intermediate	35	12.50
	Graduation	175	62.50
	Post Graduate	65	23.21
	Total	280	100%
Occupation	Private Employee	87	31.07
	Govt. Employee	124	44.29
	Business/Profession	60	21.43
	Agriculture	9	3.21
	Total	280	100%
Monthly income	Up to Rs 5 Lakhs	25	8.93
	Rs 5 Lakhs-Rs 10 Lakhs	215	76.79
	More than Rs10 Lakhs	40	14.28
	Total	280	100%
Sources of Awareness	Friends/Colleagues	120	42.86
	IT Dept. Websites	21	7.5
	TV/News Paper	65	23.21
	Social Media	54	19.29
	Workshops/Seminars	20	7.14
	Total	280	100%

Source: - Data Compiled through questionnaire

Highest number of respondents are from the age group of 41 to 50 which is 33.93% and only 5.36% of respondent are in the age group of more than 60 years. Both male and female have been equal number of respondents. Married respondents have been found significant which is 76.79%. 62.65% respondents have graduation qualification degree which is highest. Govt. Employees and Private Employees and Businessman/ professionals found significant number of respondents. Most of Respondents are in the income range of Rs. 5 Lakhs to Rs. 10 Lakhs. Most of respondents are aware about this from Friends/Colleagues, TV/ News Papers and From Social media.

- ❖ **Analysis of Objective:** - To know the satisfaction level of tax payers on gender basis regarding e-filing of income tax return.

Table 2: - Satisfaction Level of tax payers towards filing online return (E Filing)

Satisfaction towards filing online return (E Filing)		Respondents		Total
		Male	Female	
Highly Satisfied	Observed Value	28	25	53
	Expected Value	26.5	26.5	53
Satisfied	Observed Value	42	34	76
	Expected Value	38	38	56
Neutral	Observed Value	40	34	74
	Expected Value	37	37	74
Dissatisfied	Observed Value	17	26	43
	Expected Value	21.5	21.5	43
Highly Dissatisfied	Observed Value	13	21	34
	Expected Value	17	17	34
Total		140	140	280

Source: -Data Compiled through questionnaire.

Table 2(a): - Chi-Square Tests calculated values

Test Name	Degrees of Freedom (d.f)	Calculated Value	Tabulated value with 5% of Significance Level
Chi-Square	4	5.26	9.49

The table 2(a) shows the calculated value of the chi-square test between satisfaction level of tax payers towards filing online return (E Filing) and Gender is 5.26. The tabulated value between them at 4 d.f and 5% level of significance is 9.49. The calculated value is lesser than tabulated value, so the test signifies that null hypothesis to be accepted that there is no significant relationship between satisfaction level of tax payers towards filing online return (E Filing) and Gender stands true.

Table 3: - Satisfaction Level of tax payers towards accessibility of e-filing

Satisfaction towards accessibility of e-filing		Respondents		Total
		Male	Female	
Highly Satisfied	Observed Value	38	30	68
	Expected Value	34	34	68
Satisfied	Observed Value	40	26	66
	Expected Value	33	33	66
Neutral	Observed Value	23	45	68
	Expected Value	34	34	68
Dissatisfied	Observed Value	23	24	47
	Expected Value	23.5	23.5	47
Highly Dissatisfied	Observed Value	16	15	31
	Expected Value	15.5	15.5	31
Total		140	140	280

Source: -Data Compiled through questionnaire.

Table 3(a): - Chi-Square Tests calculated values

Test Name	Degrees of Freedom (d.f)	Calculated Value	Tabulated value with 5% of Significance Level
Chi-Square	4	11.08	9.49

The table 3(a) shows the calculated value of the chi-square test between satisfaction level of tax payers towards accessibility of e-filing and Gender is 11.08. The tabulated value between them at 4 d.f and 5% level of significance is 9.49. The calculated value is much higher than tabulated value, so the test signifies that null hypothesis to be rejected that there is no significant relationship between satisfaction level of tax payers towards accessibility of e-filing and Gender stand false.

Table 4: - Satisfaction Level of tax payers towards Easiness of e-filing

Satisfaction towards Easiness of e-filing		Respondents		Total
		Male	Female	
Highly Satisfied	Observed Value	37	29	66
	Expected Value	33	33	66
Satisfied	Observed Value	42	26	68
	Expected Value	34	34	68
Neutral	Observed Value	26	43	69
	Expected Value	34.5	34.5	69
Dissatisfied	Observed Value	20	25	45
	Expected Value	22.5	22.5	45
Highly Dissatisfied	Observed Value	15	17	32
	Expected Value	16	16	32
Total		140	140	280

Source: -Data Compiled through questionnaire.

Table4(a) -Chi-Square Tests calculated values

Test Name	Degrees of Freedom (d.f)	Calculated Value	Tabulated value with 5% of Significance Level
Chi-Square	4	9.60	9.49

The table 4(a) shows the calculated value of the chi-square test between satisfaction level of tax payers towards Easiness of e-filing and Gender is 9.60. The tabulated value between them at 4 d.f and 5% level of significance is 9.49. The calculated value is lesser than tabulated value, so the test signifies that null hypothesis to be rejected that there is no significant relationship between satisfaction level of tax payers towards Easiness of e-filing and Gender stand false.

Conclusion: -

Technology has never ending innovations. New ITR-2.0 has its introduction stage and try to became user friendly. The technological advancement in connection with e-payment of tax, e-filing of return, e-verification of return has immense importance in saving the time, reducing the cost and minimizing the tension. Gender wise similar response have been received regarding satisfaction on filing IT returns online and variations have been observed on the satisfaction of accessibility & easiness of return filing. More awareness required among its user for the mass participation.

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