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REVIEW OF LITERATURE

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STATEMENT OF THE PROBLEM

OBJECTIVES

HYPOTHESES

RESEARCH METHODOLOGY

RESULTS & DISCUSSION

FINDINGS

RECOMMENDATIONS/SUGGESTIONS

CONCLUSIONS

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THE JOURNEY OF E-FILING OF INCOME TAX RETURNS IN INDIA

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JHANDE

ABSTRACT

The Income Tax Department (ITD) of the Ministry of Finance, Government of India is Committed to providing world class services to tax payers in the country. In the year 2007 the Income Tax Department of India took many initiatives such as training TRPS (Tax Return Preparer Scheme), launching saral forms in new avatar and so on for making tax filing convenient and handy for the citizens. In this e-age when ICT (Information & Communication Technology) is successfully intervening in so many fields and providing services from online banking to online news, online mutual fund investments to online buying and selling, the Income Tax Department of India launched the electronic filing of income tax returns. The concept of e-filing is still evolving & is undergoing changes at a rapid pace in the country. This paper provides an overview of this crucial initiative of the Government.

KEYWORDS

E-filing, E-return intermediaries, Taxpayer, ITD, ITR.

INTRODUCTION

In this internet driven age every sector & segment are partially or completely dependent on the World's most important invention of the modern times, Internet. Facilities like online banking, online news, online mutual funds investments, online buying and selling are few common practices people come across in their daily life. Forming it as the base, the Income Tax department of India launched the electronic filing of Income Tax Returns. The department desired a system that would make the process of filing of Income Tax Returns (ITR's) easier for tax payer as well as reduce the time required for data entry at their end on receipt of ITR's. Enabling the filing of ITR's over the internet was the most viable answer to the department's needs. Response time for processing the ITR's as well as claiming refund dropped significantly. The online process did not require the tax payers to be physically present for filing their ITR's.

DEFINITION OF E-FILING

E-Filing is the system of submitting tax documents to the Income tax department through internet or direct connection. Under this process, citizens of the country can file the tax returns in a hassle free way. One just need to have a PC enabled with internet connection. For e-filing process, one needs to have a software application that generates the income tax form, which is available at the Income tax department website. Customized return forms have been devised by the income tax authority which is available on the site of the department. E-Filing offers convenience of time and place to tax payers. This facility is available around the clock & returns could be filed from any place in the world. It also eliminates/reduces interface between assessee & tax officials.

LITERATURE REVIEW

The Government of India has chalked out a National E-governance action plan for the implementation of various e-governance initiatives for tax payers, 24 hours a day, so that a tax payer can fulfill his daily tax obligation without wasting time and without visiting income tax offices. Income tax department has launched the electronic furnishing of return of income scheme, 2004 wide notification dated 30-09-2004. Under this scheme eligible assessee can file their return of income electronically through persons authorized to act as e-return intermediaries. The intermediaries will digitise the data of such returns and transmit the same electronically to the e-filing server of ITD under their digital signatures. The Govt. committee believed that the expansion of electronic filing will significantly reduce errors. In addition tax payers who file their return electronically receive confirmation of the receipt of their return. E-Filing is mainly done of ITR, TDS Returns, AIR (annual information return), VAT (in some states), service tax etc.

In U.S self – preparers may visit IRS Taxpayer Assistance Centers (TAC) or VITA (Volunteer In Technical Assistance) locations or may utilize computers that are available to them at work or a public library. IRS Publication 17, Your Federal Income Tax, states, “Many VITA sites offers free electronic filing” [4]. At present there is very limited literature that focuses on the adoption of e-filing systems. Most of the literature related to e-filing adoption applies and extends the well known technology acceptance model (TAM) by Davis (1989) (Wang, 2002; Chang et al., 2005; Gallant et al., 2007), theory of planned behaviour (TPB) Fishbein and Ajzen (1975) and a unified model of both theories to assess the adoption intention of the e-filing system. Other literature such as Carter et al. (2008) used the unified theory of Acceptance and Use of Technology (UTAT) to observe e-filing adoption among taxpayers.

TRENDS IN THE USAGE OF INDIAN E-FILING SYSTEMS

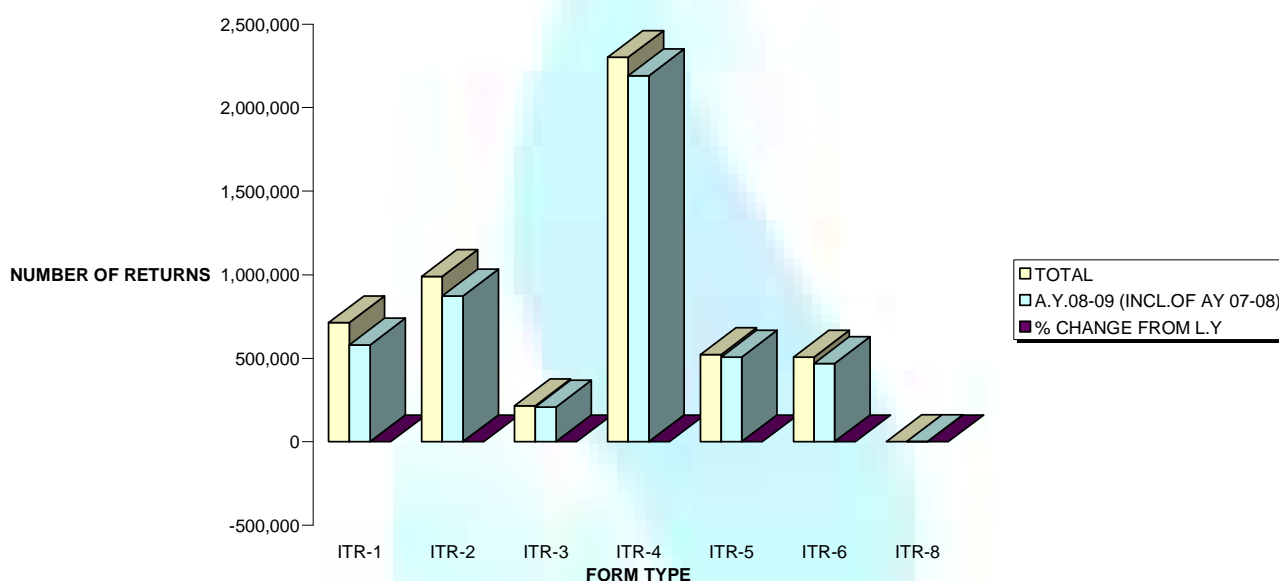
Following is the list of various forms which have been devised by the Indian Income Tax Department for e-filing of Income Tax Return.

FORM NO.	FORM DESCRIPTION
ITR1	For Individuals having Income from Salary/Pension/Family Pension& Interest
ITR2	For Individuals & HUFs not having income from Business or Profession
ITR3	For Individuals /HUFs being partners in firms & not carrying out Business or Profession under any proprietorship
ITR4	For Individuals /HUFs having income from a proprietary business or profession
ITR5	For Firms, AOPs & BOIs
ITR6	For Companies other than companies claiming exemptions under sec.11
ITR8	Return For Fringe Benefits
ITR7	(For not For Profit Trusts) has not been notified for e-filing

HIGHLIGHTS OF E-FILING SEASON AY 2009-10 (up to 31-03-2010)

TABLE 1- FORM WISE RECEIPT OF E-RETURNS UPTO 31-03-2010

FORM TYPE	COMPARATIVE PROGRESS OF E-FILING OF RETURNS				
	RETURNS RECEIVED FROM 01-04-2009 TO 31-03-2010			RETURNS RECD.FROM 01-04-08 TO 31-03-2009	
	A.Y. 09-10	A.Y 08-09 & 07-08 (ARREARS)	TOTAL	A.Y.08-09 (INCL.OF AY 07-08)	% CHANGE FROM L.Y
ITR-1	6,79,365	34,370	7,13,735	5,80,034	23.05%
ITR-2	9,12,940	76,544	9,89,484	8,73,483	13.28%
ITR-3	1,98,395	17,137	2,15,532	2,07,709	3.77%
ITR-4	20,50,879	2,51,327	23,02,206	21,92,419	5.01%
ITR-5	4,98,460	24,566	5,23,016	5,07,626	3.03%
ITR-6	4,72,409	35,439	5,07,848	4,68,851	8.32%
ITR-8	804	146	950	1,179	-19.42%
TOTAL	48,13,252	4,39,519	52,52,771	48,31,301	8.72%

(Source: <https://incometaxindiaefiling.gov.in/portal/downloads/efiling.ppt>)

HIGHLIGHTS OF E-FILING SEASON AY 2011-12 (up to 31-12-2011)

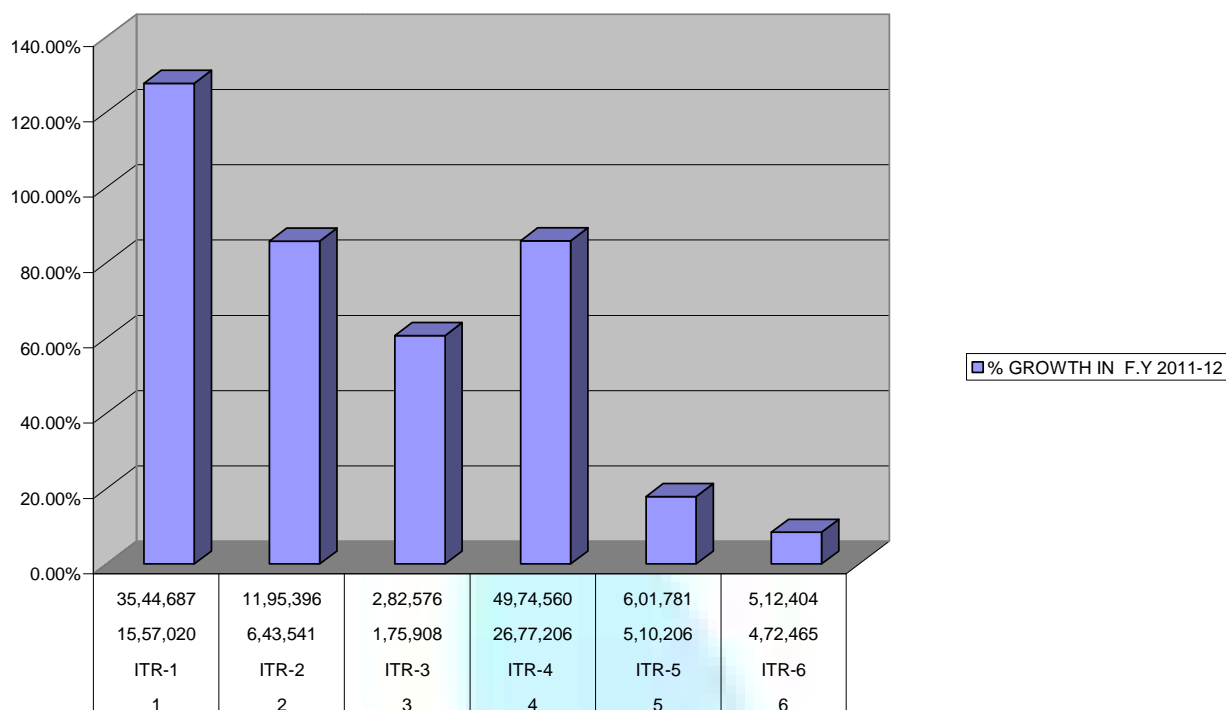
COMPARATIVE GROWTH OF E-FILING IN CURRENT YEAR

TABLE 2 - FORM WISE RECEIPT OF E-RETURNS UP TO 31-12-2011

S.NO.	FORM NAME	F.Y.2010-11	F.Y 2011-12	% GROWTH IN F.Y 2011-12
1	ITR-1	15,57,020	35,44,687	127.66%
2	ITR-2	6,43,541	11,95,396	85.75%
3	ITR-3	1,75,908	2,82,576	60.64%
4	ITR-4	26,77,206	49,74,560	85.81%
5	ITR-5	5,10,206	6,01,781	17.95%
6	ITR-6	4,72,465	5,12,404	8.45%
	TOTAL	60,36,346	1,11,11,404	84.08%

(Source: <https://incometaxindiaefiling.gov.in/portal/downloads/efiling.ppt>)

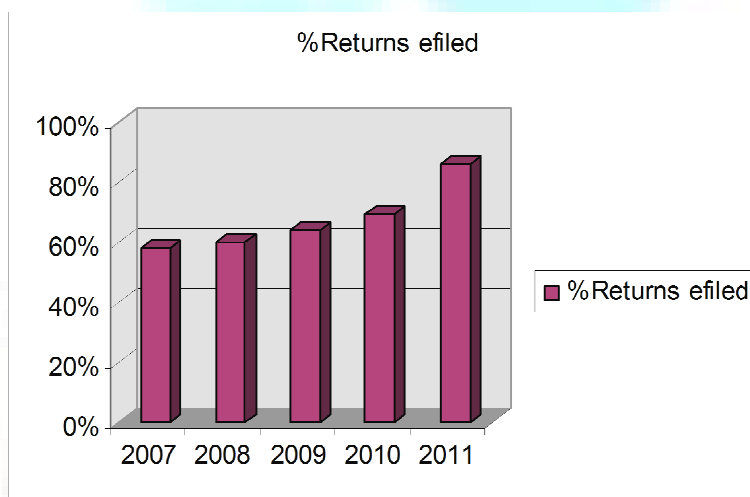
% GROWTH IN F.Y 2011-12



OVERALL PICTURE OF E-FILING OF ITRs (F.Y 2007-F.Y 2011)

TABLE 3 – NUMBER OF ELECTRONICALLY FILED RETURNS

Year	%Returns efiled
2007	58%
2008	60%
2009	64.20%
2010	69.25%
2011	84.08%

(Source: <http://www.ijecbs.com>)

The 2010 e-file experience reflects year of continued progress. In absolute terms, the number of all major individual, business and tax exempt returns filed electronically in 2010 is estimated to be more than seven million higher than in 2008. From a longer perspective, the total number of major tax returns filed electronically has grown more than 90 million, from 29.4 million in 1998 to approximately 106 million in 2010. As illustrated in above figure, this growth has occurred every year and has been driven particularly by the electronic filing of individual tax returns, which increased from 24.6 million in 1998 to around 95 million for 2009. This increase may be due to the benefits enjoyed by the people over manual filing of ITRs.

BENEFITS OF E-FILING OF INCOME TAX RETURNS

Return can be prepared and filed by the tax payer through electronic mode:

- Enables citizens to file "anytime & from anywhere".
- Saves time of the tax payer.
- Interface between ITD and the assessee reduced.
- Saves time of the ITD in dealing with the returns in physical forms.
- Saves issue up of record keeping & requirement of physical space.

- Easy availability of returns ensured.
- Accuracy of data ensured.
- Enables faster processing of returns.

There is advantage of acknowledgement from centralized processing centre (CPC), Bangalore about the receipt of ITR. Tools are available in e-file software that assists you in claiming deductions and credits, including the earned income tax credit, child and dependent care expenses Credit and business incentives etc. IRS has achieved a good e-filing participation rate, but in order to improve it more security techniques should be updated from time to time.

CONCLUSIONS AND RECOMMENDATIONS

Earlier Researches have highlighted the importance of perceived risk to the adoption of e-filing. Various researchers have different opinion regarding the benefits of e-filing. Their main concern was about the security aspect of e-filing of tax returns. Now a days security measures like SSL (Secure Socket layer) & 128 Bit encryption guard the safety of data & information. Digital Signature being treated equal to physical signatures, guaranteed authenticity of the electronic data, ensuring that no party repudiated the transaction, while protecting the data against any fraudulent changes. On the other side People's acceptance of e-filing is highly related to their level of technology readiness. Technology readiness is defined as people's 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 only then they can achieve their mission "Technology in the service of Tax Payers".

In the end we can say that the concept of e-filing is still evolving & is undergoing changes at a rapid pace. In the near future when the full system will be in place it is expected that it will bring a new face of the Finance Ministry as an organized and well administered entity.

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