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5.   **KEYWORDS:** Abstract must be followed by a list of keywords, subject to the maximum of five. These should be arranged in alphabetic order separated by commas and full stops at the end.

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     INTRODUCTION

     REVIEW OF LITERATURE

     NEED/IMPORTANCE OF THE STUDY

     STATEMENT OF THE PROBLEM

     OBJECTIVES

     HYPOTHESES

     RESEARCH METHODOLOGY

     RESULTS & DISCUSSION

     FINDINGS

     RECOMMENDATIONS/SUGGESTIONS

     CONCLUSIONS

     SCOPE FOR FURTHER RESEARCH

     ACKNOWLEDGMENTS

     REFERENCES

     APPENDIX/ANNEXURE

     It should be in a 8 point Calibri Font, single spaced and justified. The manuscript should preferably not exceed **_5000 WORDS_**.

10.   **FIGURES &TABLES:** These should be simple, crystal clear, centered, separately numbered &self explained, and **titles must be above the table/figure**. **Sources of data should be mentioned below the table/figure**. It should be ensured that the tables/figures are referred to from the main text.

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- All works cited in the text (including sources for tables and figures) should be listed alphabetically.
- Use (**ed.**) for one editor, and (**ed.s**) for multiple editors.
- When listing two or more works by one author, use --- (20xx), such as after Kohl (1997), use --- (2001), etc, in chronologically ascending order.
- Indicate (opening and closing) page numbers for articles in journals and for chapters in books.
- The title of books and journals should be in italics. Double quotation marks are used for titles of journal articles, book chapters, dissertations, reports, working papers, unpublished material, etc.
- For titles in a language other than English, provide an English translation in parentheses.
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CONTRIBUTIONS TO BOOKS
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- Schemenner, R.W., Huber, J.C. and Cook, R.L. (1987), "Geographic Differences and the Location of New Manufacturing Facilities," Journal of Urban Economics, Vol. 21, No. 1, pp. 83-104.

CONFERENCE PAPERS
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12 DIGIT AADHAR FOR REVENUE ADMINISTRATION

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ABSTRACT

The Property tax or 'House tax' is a local tax on buildings, along with appurtenant land, and imposed on owners. The local governments use this money for local development and civic services to the citizens. The collection of these taxes is very critical task. We bring the benefits of Information and Communication Technology at the last mile to ensure transparent, timely and hassle free citizen services. The new model is developed and used for uplifting the collection of Property tax which will helpful to all Municipalities and even for Nagarpanchyat and Grampanchayat. In this model 12 digit AADHAAR Card Number (UIDAI Number) of tax Property owner is utilized with Application Software. This model contributes sufficient Revenue to local government for local development and for other programs of civic services to the citizens with transparency in administration. This paper outlines the integration of Information Technology with Aadhar card for contribution to the achievement of good governance goals, improving government Revenue administration.

KEYWORDS

Aadhar card, Information Technology, Local government, Property Tax.

INTRODUCTION

The Property tax is an important local Revenue source in many countries, but it is often under used as a source for financing local expenditures. Property tax or 'House tax' is a local tax on buildings, with appurtenant land, imposed on owners. Local governments use this money for local development and civic services to the citizens. Collection of Property tax is a tedious task. We develop and suggest the new model for uplifting the collection of Property tax. In this model, 12 digits AADHAAR Card Number (UIDAI No.) of tax Payer (Property owner) is utilized with Application Software. The Application Software already includes Name of the tax payer, Address, Tax details, Tax amount, Property number etc.

Aadhaar is a 12-digit unique number which the Unique Identification Authority of India (UIDAI) will issue for all residents in India. The UID will link a person's Passport Number, Driving License, PAN card, Bank Accounts, Address, Voter ID, etc. and all this information will be checked through a database. Here we insert the 12 digit AADHAAR Card Number (UIDAI number.) of Property owner in Application Software. Application Software is process throughout the financial year (from 1st April to 31st March). During this financial year the tax amount paid by the different Property tax owners are processed. After the end of financial year Application Software generate the specific Data Base file (Due Data Base) with name of Property owner, due tax amount, AADHAAR Card number and financial year etc. This Due Data Base file is kept on website of respective Municipality, Nagarparishad or Grampanchayat and is also send to RTO office, SETU office, Passport office, Gas Distribution office, Ration Card office etc. to acknowledge them about the status of tax for respective local government. The short listed citizens who did not pay the tax mentioned in Due Data Base should be banned for all government services till they pay the Due taxes. Due tax amount is attached with Aadhar card so it's quite easy to find out the due member's/thakbakidars. Here Information Technology and its tools provide the administrative efficiency and effectiveness.

Every citizen regularly wants the services from RTO office, Passport office, Gas Distribution office, SETU office, Ration Card office etc. When his/her services are banned from above said offices till he/she pays the due Property tax, then he/she would realize the importance of the Property tax payment. Then, they step forward to pay the local government taxes. This model is helpful for Municipality, Nagarparishad and Grampanchayat.

REVIEW OF LITERATURE

Many local governments have initiated administrative and valuation reforms to increase the yield from Property taxes. Government of Maharashtra has initiated E-Governance program. The main aim is to provide public with easier and faster access to government services. The state has reorganized the benefits of E-Governance to increase the standard of public-centric service delivery. Government of India has initiated E-Governance program in country in the late 1990s. After that, Union government has approved the National E-Governance Plan comprising of 27 Mission Mode Projects and 8 components on May 18, 2006 to give a boost to E-Governance initiatives in India. Department of Information Technology (DIT) and Department of Administrative Reforms and Public Grievances have formulated the National E-Governance Plan. Projects which have been identified for such online computerized services on a priority basis also known as E-services include birth and death registration, tax filing, land records, driver's licenses and vehicle registration, passports and visas, agricultural extension services, and a wide range of municipal and panchayat (local government) level services.

Weak administration and strong political interests limit the extent to which local government can tap on an expanding tax base and enforce compliance with taxes. For example, in a recent study of Property taxes, Rao and Ravindra (2002) find low rates of tax collections across a sample of municipal corporations 55 percent of taxable properties in Bangalore, 50 percent in Kolkata and 57 percent in Mumbai (data pertain to 1998-99)1. Problems with weak tax administration are exacerbated by regulatory and legal constraints.

With institutional and regulatory reforms emanating from the 74th *Constitutional Amendment Act* (CAA 1992), additional administrative and fiscal functions have been devolved to local authorities. Cities are now responsible for designing strategies to maintain and improve public services, and finding instruments to finance these activities in a sustainable manner. In response to growing Revenue needs for financing infrastructure, public services, and other local amenities, many ULBs have initiated reforms to improve the performance of their local fiscal handles in particular, the Property tax.

The Property tax is a prime candidate as the major local government Revenue source. Property tax is a major financial consideration for homeowners, drawing hundreds of even thousands of Rupees into the local government. Understanding Property taxes can help you prepare and budget for them accordingly.

Different types of Application Software are available in market for tax collection but they have limitation. Current Application Software's are unable to collect optimum Property tax, though they provide only automation in tax administration.

Local governments are looking forward for that Application Software which will not only provide automation in taxes but also pull the tax defaulter to pay the taxes in a stipulated period of time.

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IMPORTANCE OF THE STUDY

Growth in Property tax Revenues has been slow, and unless structural issues are resolved, improved administration will do little to make the Property tax a viable Revenue source for local governments. These have provided significant benefits in terms of increasing Revenues from the Property tax.

The ability to finance growing local government expenditures via Property taxes is severely constrained by administrative, regulatory, and technical shortfalls. Property tax is really the most vital resources of all type of Municipality, Nagarpanchayat and Grampanchayat. Collection of Property tax is very complicated task. All Municipalities face number of problems to collect the Property tax in each financial year. Thakbaki (Due) amount of different taxes is huge in each Municipality and even in each Nagarpanchayat and Grampanchayat. Serious efforts had been taken by Chief Officer, President, Sarpanch, Talathi, & Administration authority from respective department to uplift the collection of the Property tax within a stipulated period of time. But they are unable to collect the tax more than 60 -70 % of total tax. The local governments are waiting for the machinery which will not only provide automation in taxes but also uplift the collection of taxes.

The new model is very useful for uplifting the collection of Property tax which will helpful to all Municipalities and even for Nagarpanchyat and Grampanchayat. This is a good tax system that produces adequate public Revenue in an equitable and efficient manner. In addition to its capacity in terms of Revenue generation, the Property tax system can also be evaluated according to various other criteria. These include equity or fairness to the taxpayers, ease and simplicity of administration, neutrality with regard to resource allocation, harmony with the rest of the tax system, compliance and legitimacy, and accountability of tax officials. Make all public services accessible to the common man in his locality, through common service delivery outlets and ensure efficiency, transparency and reliability of such services at affordable costs to realize the basic needs of the common man.

STATEMENT OF THE PROBLEM

The collection of Property tax is very tedious task, current Application Software's are unable to collect optimum Property tax, though they provide only automation in tax administration.

AIM AND OBJECTIVES

We aim to bring the benefits of Information and Communication Technology at the last mile to ensure transparent, timely and hassle free citizen services by integrating Information and Communication Technology with Aadhaar card.

Revenue Administration is our prime objectives. Other objectives are as follows,

* To improving Governance Transparency and Accountability.
* To provide Efficiency, Effectiveness and Productivity in Revenue Administration.

HYPOTHESIS

H_1:-Integration of Aadhar card with Application Software increases the collection of Property tax.

H_2:- Application Software & Aadhar card provides efficiency, effectiveness in tax Administration.

RESEEARCH METHODOLOGY

To have an accurate data, this study has to rely on two different sources of data. These sources of data are Primary Data Collection & Secondary Data Collection.

PRIMARY DATA

Questionnaire

Observations

Informal Communication

SECONDARY DATA

Books, Manuals

Research Journals

Different websites

and Members (Corporator) from three local governments were selected randomly in sample selection. 100 Property owners from different zone and from different local government were communicated for data collection.

ANALYSIS OF DATA

The collected data was analyzed.100 Property owner, 6 Tax Collector officers, 20 Members (Carporator) from three local government and 6 Administration officers were grouped on the basis of local government. The questionnaire was analyzed and percentage of answer was noted. This project mainly focused on the utilization of Aadhar card for Revenue Administration for local government.

Here is an analysis of the Data,

TABLE NO. 1

* Aadhaar Card no. is integrated in Application Software for Revenue Administration.
* This question is asked to determine the psychology of the respondent to integrate the Aadhaar Card with Application Software for Revenue Administration.

Sr. No.	No. of respondent	Strongly Agree	Agree	Neutral	Disagree
1.	100 (Property owner)	15	55	15	11
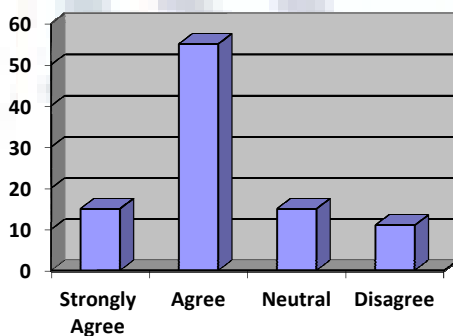
Interpretation:- Among 100 Property owner 55% Property owner agreed to use Aadhar card for Revenue Administration because they knew that this new model is essential to collect the tax in stipulated period of time. 15% Property owner strongly agreed to use Aadhaar card for Revenue Administration. Among 100 Property owner 15% remain Neutral. 11% Property owner disagreed to use Aadhaar card for Revenue Administration

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TABLE NO. 2

- Aadhaar Card is the best option for Revenue Administration.
- The question is asked to check the response of the citizen regarding the best option for Revenue Administrations.

Sr. No.	No. of respondent	Strongly Agree	Agree	Neutral	Disagree
1.	100 (Property owner)	10	75	5	10
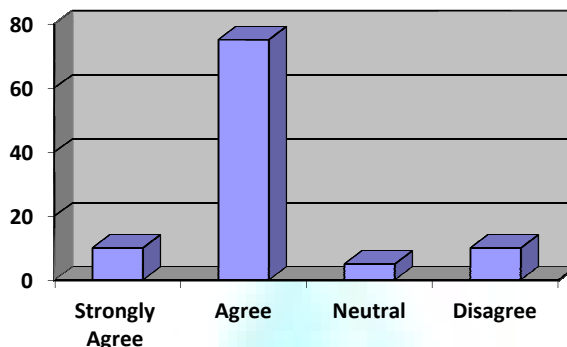
Interpretation: - Among 100 Property owner 75% Property owner agreed that Aadhar card is the best option for Revenue Administration as per their opinion this model definitely uplift the collection of Due tax.10% Property owner strongly agreed that Aadhaar card is the best option for Revenue Administration. Among 100 Property owner 5% remain Neutral. 10% Property owner not agree for the Aadhar card as a best option for Revenue Administration.

TABLE NO. 3
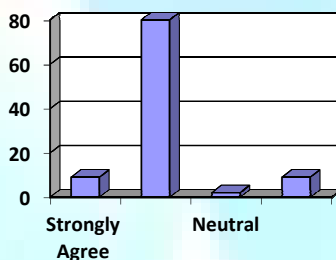
- Agree to hold on other facility of defaulter for   Revenue Administration.
- Question is asked to Property owner to Acknowledge   them for penalty they expected on Tax due holder.

| Sr. No.	No. of respondent	Strongly Agree	Agree	Neutral	Disagree
1.	100 (Property owner)	09	80	2	09

Interpretation: - Among 100 Property owner 80% Property owner agreed that payment of due tax is prime duty of every citizen otherwise through Aadhar card the government services should be banned till the due holder pays the taxes..9% Property owner strongly agreed that the government services should be banned for the due holders. Among 100 Property owner 2% remain Neutral. 10% Property owner not agree for the hold on the government services for due holders.

TABLE NO. 4

- Information Technology and Aadhar Card for tax collection.
- Question is asked to Carporators, Tax collectors and Administration officers for the   need of Information Technology and its tools to minimize the Administrative burden   and to uplift the Revenue Administration.

Sr. No.	No. of respondent	Strongly Agree	Agree	Neutral	Disagree
1.	96 (60 Members / Carporators, 18 Tax Collectors, 18 Administration officers from 3 Local Governments)	76	09	00	11
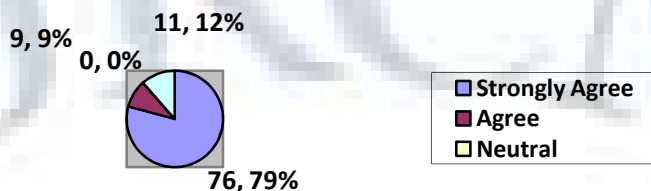
Interpretation: - Among the 96 respondent, 80 % Carporator, Tax Collector and Administrative officer from different local government strongly agreed to Integrate Information Technology and Aadhar card for tax collection because they acknowledge that Information and Communication Technology (ICT) is the best machinery and has a potential to pull the defaulter to pay the due tax. 11 respondents' are disagreeing to use ICT and its tools for revenue Administrations.

SCOPE FOR FURTHER RESEARCH

This package provides Efficiency, Effectiveness and Productivity in Revenue Administration for local government such as Municipality and even for Nagarpanchayat and Grampanchayat. Such type of Application Software is also implacable for other type of tax collection such as Income tax, VAT, Sale tax, Water tax and other government taxes. This model is also integrated to Intranet, Extranet and Internet as per requirement of the local government.

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RESULT AND DISCUSSION

The Property tax is an important source of local government Revenues. There is considerable need to enhance its performance, particularly in the context of the directions laid down by the 74th CAA on decentralized governance and finance. Many ULBs have started reforming the Property tax, focusing on fundamental issues of updating Property tax rolls, computerizing billing and collection systems, and strengthening enforcement. These have provided significant benefits in terms of increasing Revenues from the Property tax. The new model provides best practices for the collection of Property tax with AADHAAR Card number. It is utilized with Application Software and offer strong platform to all Municipalities and even for Nagarpanchayat and Grampanchayat. This model also contributes sufficient Revenue to local government for local development and civic services to the citizens with transparency in administration.

FINDING

This new model for tax collection makes governance more efficient and more effective, and brings other benefits too; it reduces the costs and increases the speed of processes and decision making and helps to create more flexible and responsive processes. It decreases the paperwork substantially and allows easy access to voluminous data. The use of Information and Communication Technology (ICT) with Aadhar card will enable government to reach citizens thereby improving governance. This will also enable improvement in monitoring and implementing of various government schemes thereby increasing the accountability and transparency in government. Information Technology contributes to the achievement of good governance goals, improving government Revenue growth.

RECOMMENDATION / SUGGESTIONS

The use of current Hardware and Software should be implemented to make the tax collection online and more citizens centric. The use of Information and Communication Technology (ICT) with Aadhar card and proper Application Software in regional language will enable government to reach citizens thereby improving governance. Local governments must understand that the system will be difficult and costly to implement. However, once carefully implemented, a capital value based assessment system would lead to sustained Revenue growth.

CONCLUSION

Information Technology today is recognized as an effective tool for catalyzing the economic activity in efficient governance. This model offer strong platform for local government for collection of Property tax and also contributes sufficient Revenue for local development. The new model provides best practices for the collection of Property tax with Information Technology, its tools and AADHAAR Card.

This model plays a redistributive role by reducing the tax burden in areas with poor services and amenities, supporting the theoretical arguments of the Property tax being a benefit tax. This paper outlines the integration of Information Technology with Aadhar card for contribution to the achievement of good governance goals, improving government Revenue administration.

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With sincere regards

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