



**ORIGINAL RESEARCH PAPER**

**Commerce**

**SALARIED PERSONS ATTITUDE TOWARDS E-FILING AT THRISSUR DISTRICT.**

**KEY WORDS:** salaried persons, attitude, e-filing of tax

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**ABSTRACT**

Filing of income tax return is a legal obligation of every person whose total income for the previous year had exceeded the maximum amounts that is not chargeable for the income tax under the provisions of income tax 1961. Income tax department has introduced a convenient way to file these returns online using internet. E-Filing is the process of submitting tax return over the internet, using tax preparative software that has been preapproved by the relevant tax authority. The tax payer can file a tax return from the comfort of home, at any convenient time, once the tax agency begins accepting return. Over the past few years e-filing has become popular because it is easier, doesn't require prints of documents and can be done for free. This study focuses on the attitude of salaried persons towards e-filing and also knows about the problems faced by salaried persons in using the e-filing system. This paper forms on the main limitations of e-filing such as slow processing, frequent crashes. The government of India modifies e-filing every year for the best output.

**Introduction**

India offers well-structured tax system for its population. Taxes are the largest source of income for the government. It is the British Government who first introduced income tax in India in 1860. The financial burden of first war of independence of 1857 compelled the British government to levy tax on income. The first income tax act of the country known as the Indian income tax act was passed in the year 1886. This was replaced by a new act called the income tax act of 1922. To minimize the complication of the law direct tax administration enquiry committee was set up in 1958. In the light of their recommendations the income tax act 1922 was replaced by the income tax act 1961. This act came into force with effect from 1-4-1962. There are two ways to file your income tax return. The traditional way is the offline way, where you go to income tax department office to physically file your return. The other way is when you e-file through the internet electronically submitting tax return to the IRS is faster more convenient and more secure than paper filing. The main benefits of e-filing are the facility of anytime/anywhere filing. In India e-filing was introduced in sept 2004. It wasn't mandatory for 2 years till sept 2006. Government of India brought this idea to enable all assessee including salaried persons for easy payment of tax without visiting concerned office.

**Review of literature**

Mohammed Gamal Aboelmaged (2010) intended to predict e procurement adoption through integrating the constructs of the technology acceptance model and the theory of planned behaviour. Researchers found from the survey result that behavioural intention towards e procurement technology is mainly determined by user's attitude and additionally influenced by perceived usefulness and subjective norm. The paper provides procurement systems developers and managers with a useful adoption models that demonstrates the significance of perceived usefulness of e-procurement system in influencing the adoption decision. This highlights the importance of maximizing the benefits of e procurement system for potential users to facilitate the adoption process.

Mukesh Kumar and Dr. Mohd. Anees (2014) in the study " E-Filing : Creating New Revolution in Taxation of India " has highlighted the benefits and challenges of E-Filing. They stated that Income tax department has to promote e-filing campaigning and enhance some job opportunities as TRPs in the society so that people become more aware about this new opportunity. Like other researcher opinion they also state than main challenge is risk of security. Their study shows that the e-filing is the new effective method of filing income tax return through online and make e-payment tax.

Barati, Moradi, Ahmed and Azizpour 2014 the target of the study includes reviewing the models of adoption of e tax returns, measuring, ranking and characteristics the e tax returns and planning and optimized model for adoption of e tax returns. Information was collected from primary and secondary data with sample size of 382 people. The outputs of the analysis were analyzed through the application of Amos software package. The result of the study incontestable that the amount of adopting the electronic income tax return depends upon the effective factors of attitude, perceived activity management and subjective norms respectively.

Hite and Mc Gill in their study states that tax practioners must be credible source of information for tax payers they are to offer tax advice and have it receipted. As tax system become more complex tax payer's turn to tax practioners for expert advice.

**Objectives of the study**

- To understand the attitude of salaried persons towards e-filing.
- To know about problems faced by salaried persons in using the e-filing system.

**Research methodology**

Descriptive research was undertaken because the researcher sought to describe the behavior of variable. Descriptive researches are undertaken in many circumstances. When the researcher is interested in knowing the characteristics of certain groups such as age, education, level of income etc. a descriptive study is necessary.

**Sources of data**

- **Primary data**  
Data from primary sources have been collected with the help of structured questionnaire.
- **Secondary data**  
Data from secondary sources have been collected from both published and unpublished records such as magazines, websites etc.
- **Sample size**  
50 samples of respondents were selected from Thrissur city.
- **Sampling method**  
Convenience sampling method is used. The sample comprises subjects who are simply available in a convenience way to the researcher.
- **Statistical tools**
- **Percentage analysis.**
- **Weighted average analysis.**

**Analysis and interpretation**  
**Table 1: Demographic profile**

Variables	No of respondents	Percentage
• Gender		
Male	31	62
female	19	38
• Age		
Less than 20	4	8
20-30	8	16
30-50	22	44
50-60	10	20
Above 60	6	12
• Education		
Graduation	15	30
Post graduation	21	42
Other professionals	14	28
• Level of income		
2-5 lakh	19	38
5-10	26	52
More than 10	5	10

Source: primary data

It is clear from the above table that 62% of the respondents are male, whereas female respondents constitute only 38%. Significant portion of the respondents (44%) were of the age group 30-50 years. Maximum respondents (42%) were earning income 5-10 lakh p.a. most of the respondents were having P.G education (42%).

**Table 2: Get information about taxation**

Source	No of respondents	Percentage
Friends	8	16
Relatives	7	14
Media	17	34
Tax consultant	18	36

Source: primary data

Table 2 shows that majority of the respondents know about taxation through media and tax consultant (34%, 36%)

**Table 3: Time taken by salaried persons to file tax return electronically**

Time consumed	No of respondents	Percentage
Less than 30 min	10	20
30 min- 1 hr	25	50
1-2 hour	12	24
More than 2	3	6

Source: primary data

Table 3 reveals that majority of the respondents take 30 m to 1 hr to file tax electronically (50%)

**Table 4: Location of e-filing**

Location	No of respondents	Percentage
Cyber café	0	0
Office	30	60
Home	20	40

Source: primary data

The study shows that majority of the respondents, file tax in office (60%). 40% of the respondents file tax in home.

**Table 5: Reasons for using e-filing Weighted average analysis**

Weights	5	4	3	2	1
Factors	Highly satisfied	satisfied	neutral	dissatisfied	Highly dissatisfied
Ease of use	5	14	16	8	7

Accuracy	4	12	19	8	7
Faster refund	4	13	18	9	6
Convenience	12	16	10	3	9
Self-contained and efficient	3	15	17	4	11

Highly satisfied – 5, satisfied – 4, neutral- 3, dissatisfied -2, highly dissatisfied 1.

**Table 6:**

Factors	weighted	∑ fw	∑ f	X= (∑fw/∑f)
Ease of use	5*5+14*4+16*3+8*2+7*1	152	50	3.04
Accuracy	5*4+12*4+19*3+8*2+7*1	148	50	2.96
Faster refund	4*5+13*4+18*3+9*2+6*1	150	50	3
Convenience	12*5+16*4+10*3+3*2+9*1	169	50	3.38
Self contained and efficient	3*5+4*15+3*17+2*4+11*1	145	50	2.9

**Ranking scores**

**Convenience:** I

**Ease of use:** II

**Faster refund:** III

**Accuracy:** IV

**Self contained and efficient:** V

**Inference**

From this study it can be observed that most of the important given to convenience, ease of use, faster refund, and accuracy and self contained.

**Table 7 Problems of using e-filing**

Particulars	No of respondents	Percentage
Lack of knowledge and experience	11	22
Security	23	46
Cost	6	12
Complicated tax reforms	6	12
Identity theft	4	8

Table 7 deals with problems faced by respondents during e filing. This table reveals that security of e-filing was one of the major problems faced by respondents. 11% of respondents said they have no experience and knowledge to file tax and 4 % said identity theft to be the problem of filing tax online.

**Findings of the study**

An analysis of the demographic profile reveals the following fact: a majority of the respondents are male, a higher percentage of the respondents belong to the age group of 30-50. Majority of the respondents are post graduate. A large number of respondents have monthly income of 5-10 lakh. Analysis of data shows that majority of respondents to know about taxation through tax consultant. Majority of the respondents take 30 m to 1 hour to file tax electronically. Majority of respondents file tax in office. The main benefit e-filing is the facility of any timed anywhere filing convenience; it can be observed that most of the important is given to convenience, ease of use, faster refund, accuracy, self-contained and efficient. Security of e-filing is one of the major problems faced by respondents.

**Suggestions**

- Advertisement, tax consultant, website should also create awareness among people towards e-filing.
- Government modifying provisions every year for best result.
- For getting full benefit of e-filing, tax department should provide proper training to persons and upgrade technology.
- Government should create awareness among general public regarding e-filing.

**Conclusion**

E filing of income tax return was introduced by income tax department. E-filing is simple and very easy. Way of filing the return for everyone. Over the past few years e-filing has become

popular because it is easier, doesn't require prints of documents and can be done for free. The main benefit of e-filing is returns can be filed at any time. E-filing provides immediate confirmation from tax administration that returns have been received. The transaction can be done electronically with a click of button. So electronically submitting tax return to the IRS is faster, more convenient and more secure than paper filing.

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