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A STUDY ON AWARENESS AND SATISFACTION LEVEL OF TAX-PAYERS TOWARDS E-FILING OF INCOME TAX RETURN

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ABSTRACT

Income Tax Filing plays a crucial role in the countries development because major portion of the revenue collected through Taxes i.e. Direct and Indirect Taxes is levied on the individuals. It is mandatory for each and every individual to file their income tax return on or before specified or due date. New technologies are emerging day by day with improved and fast speed in all the fields. Internet has changed the present scenario of working by reducing the work load from manual to sitting on chair. In previous year’s tax filing was a load full task for any individual as he/she has to go through a long process such as depositing the tax amount in the bank and then again queuing in for tax filing, but by emerging technologies it has reduced to almost no effect. But with emerging technologies in new era one thing that is lacking is awareness and use of these technologies.

The Chartered Accountants helps the Individual and Companies to file their clients Income Tax Return as per the Income Tax norms. It is an organized structure through which the particulars of pay earned by a man through different sources (like salary, business, professional fees, interest, income from capital gains, Other Sources like Horse Racing, Gambling etc.) in a financial year and taxes paid on such income is interconnected to the Income tax department after the end of the Financial year, called as Income Tax Return or ITR.

This study thus focuses upon the facility of e-filing of returns of income tax and its awareness and satisfaction towards it. For the purpose a field survey was conducted at Bangalore city covering different level of employees both men and women at private sector. The data will be collected through questionnaire and then will be tabulated and analyzed with the help of statistical tests using MS Excel.

KEY WORDS: Chartered Accountant, Internet, income tax, tax filing.

INTRODUCTION

The Income Tax Department is a foremost revenue source of India and also its gives a world class services to taxpayers in the country. The Department introduced Electronic Filing (e-filing) of income tax return (ITRs) to make the filing process easier for taxpayers as well as to decrease the time required for data entry on receipt of returns. This deals with the importance and awareness of e-filing services, tax laws, procedure for assessment, and payment of tax. The E-filing of Income Tax returns has made easier for the collection of Tax payments and a notification will be send to the defaulters in case if they have not paid the Tax. E-filing of Income-tax Return which is one of the major direct taxes has got much importance due to rising level of income in the recent years. In last few decades the number of income-tax consultants as well as income-
Taxpayer’s has been increased by many folds. Though the relation between tax consultants and tax-payers is cordial, there are some difficulties on both the sides in maintaining cordial relationship.

Tax consultants have formed their associations i.e. Management Consultants Firms, which deal with their problems such as filing of their Income Tax Return and other advisory services to their clients. Tax-payers do not form such types of associations because they are dispersed as they are not aware of filing of Income Tax Return & it may consist of Uploading and calculation of their Income from All Five sources. They deal with their difficulties on beginning levels. It is seen that the cordial relationship between the two has been hampering due to these difficulties in recent years. There are various section which deals with filing of ITR as an Auditor can calculate the Taxable Amount from all the five sources and make certain deduction which are available from section 80C to 80U. As an Individual tax payer are not aware of computation and legal requirement. As per Sec 3 of Income Tax Act 1961 only Chartered Accountants can Audit the final accounts of Company and as well as Individual.

**OBJECTIVES OF THE STUDY**

- To evaluate awareness of tax payers towards e-filing
- To assess whether the perception of taxpayers towards E-filing of income tax returns changes with gender or not
- To find out the satisfaction level of taxpayers towards e-filing
- To identify the problems of the respondents towards E-filing

**REVIEW OF LITERATURE**

**Ragupathi M, & Prabhu G (Sep 2015)**
E-Filing is a systematic approach to up burden Income Tax Returns (ITRs) through Internet. There are two guides of recording charges, electronically over mailing in your arrival so you will get a duty discount quicker and your expense information goes straight to IRS PCs with a significantly decreased possibility of human keying or report examining mistakes. E-filing returns cost 20 times decreased to than procedure which contrasted with a paper give back that spares citizens a considerable measure of cash. This paper portrays with the significance and attention to e-recording administrations, charge laws, methodology for appraisal, and installment Descriptive exploration technique has been utilized for his present study.

Tests were formed from individual citizen and specialists through survey technique. Accommodation examining technique was utilized by the specialist to collect the information. There is no critical distinction between mindfulness level of e-filers and age gathering of the respondents.

**MikelAlla, Cand (June 2015)**
E-Filing of Income Tax return is the approach for filling your Income Tax Returns through web with the utilization of programming or by enlistment yourself to the Income Tax site i.e. incometaxfiling.gov.in. In India, E-filing of Income Tax was exhibited in September, 2004, at fist on an intentional utilization premise for all classifications of salary duty evaluates. The study has been led to comprehend whether the individual assessee know and fulfilled by the administrations gave by the Income Tax office.

In any case, from July, 2006, it was made obligatory for every single corporate firm to e-file their income assessment forms. Taking this procedure further, from Assessment year 2007 to 2008, E-Filing of Income Tax Return made required for all organizations and from 2013 people having more than INR 10 lakh wage are obligatory for filling pay charge on the web.

**Rajeswari and Susai Mar T (2014)**
The IT Department has apparent a framework for brought together preparing of profits and one conspicuous kind of e - government is the presentation of the e-filing framework for money charge. It came into reality in the year 2004 September, yet it is from evaluation year 2007-08 .The office wanted a framework that would make the movement of recording of Income Tax Returns (ITR s) required. It is less demanding for citizen and also diminishes the time required for information passage at their end on receipt of ITR s. The greatest boundary to the best possible working of the Income Tax office is the extreme shortage of officers and staff. It is broadly acknowledged that a generous segment of potential duty income is not gathered in light of poor assessment organization and high expense avoidance in India.

The E-filing is the new agent technique for filing Income Tax Return form through online and make e-installment charge. In spite of numerous guides connected with e-recording, charge powers confront some primary difficulties towards the execution of the E-filing framework.

One such test is the general population view of the e-filing framework. In the wake of utilizing an e-administration over the Internet, general society might find that whether the e-administration framework is without anxiety and helpful or something else.

**R Geetha and M Sekar (Nov 2012)**
E-Filing of Income Tax Return (ITR) is grasped as capable recording of pay cost structure through the web. The e-organization has impelled the thought and frameworks of e-reporting of compensation cost structure through the web. Consequently the Income Tax office has offered the nationals with describing the acquirements to be taken after, which some assistance with discharging be filed and how to record the Income Tax for the upside of residents and likewise the Government. Presently there are 92 go between performing this capacity in 61 urban communities all through India.

The Electronic-Filing of Income Tax Forms has its own confines like, moderate handling, successive accidents and so on, however, the administration has made key strides like, and utilizing 5000
unemployed individuals to execute as expense form preparers in the wake of getting formulatimg from IIT.

Dr. Meenal and Ms. Ginni Garg (2011)
E-Filing of Income Tax Return is normal as beneficial recording of compensation government structure through the web. The e-organization has impelled the thought and strategies of e-recording of pay cost structure through the web.

Appropriately the Income Tax division has energized the natives with portraying the acquirements to be taken after, which can be recorded and how to report the Income Tax for the upside of nationals furthermore the Government. Presently there are 92 middle people performing this capacity in 61 urban areas all through India. The e-filing of Income Tax forms has its own particular limitations like, moderate handling, and successive accidents and so on.

notwithstanding, the organization has made essential steps like, using 5000 unemployed people to execute as cost structure preparers in the wake of getting action from IIT.

Dr. Sujee Kumar Sharma and Dr. Rajan Yadav, (Oct 2011)
The Objective of this paper is to comprehend citizen's mentality towards this new data framework. The paper is developed on the applied structure of Technology Acceptance Model (TAM) which has been extended experimentally to oblige some more determinates to dissect citizen's disposition. In this data correspondence innovation time, each administration is important to build up a solid, quick and customized channel for administration conveyance under different E-administration activities.

Kennedy and Henry (2011)
In this study the author wishes to go on that, the Income Tax Act may appear as though it is attempting to acknowledge however once a productive technique is used in scrutinizing and using it, understanding the Income Tax laws gets the chance to be less requesting. The follower should find why ought to capable pay the appraisal, based whereupon the cost will be requested, the compulsion rates to be associated with the obligation base and how or when the evaluation is to be paid. These are the four necessities of an evaluation law which can be beginning in the divisions of all aspects of the showing. Right when these are recognized, knowledge of the other fundamental segments won't be amazing.

Eranna M. (2008)
It has contained the areas of weaknesses in the present evaluation association equipment and had recommended that the Income-Tax Department is a significantly human keen division of the Government, so it may contemplate orchestrating city, nearby and national level instructional classes for its work power at different administrative hierarchy of leadership to allow them in human relations aptitudes.

He advance expressed that the Income-Tax Act, 1961, is the amended variant of its ancestor 1922 Act, the dialect is caught in a run of the mill lawful verbiage and the duty authorities and additionally citizens are destined to acknowledge by it. The various wage charge handbooks printed by private people likewise mirror the same suggestions and consequently, are seen just by the duty professionals’ society.

The minimum the office can do is to distribute definitive 'Pay Tax Manuals' in the commonplace dialects for the utilization of the normal citizens. The point ought to be 'assessment teaching' the littletest citizens so that his way to the Income-Tax office does not need to experience a duty professionals’ office.

ADVANTAGES OF E-FILING

1. Prompt processing: The affirmation of Income Tax Return (ITR) is snappy. All the more imperatively, discounts, if any, are prepared speedier than paper-recorded returns.
2. Better accuracy: E-documenting programming with inherent acceptances and electronic network is consistent and minimizes blunders significantly. Paper-filings can be inclined to blunders. Additionally, when any paper-based structure is moved to the electronic framework, there is a plausibility of human blunder in information section.
3. Convenience: No time and place requirement in recording returns on the web. E-recording office is accessible day in and day out and you can document at whatever time, anyplace whenever the timing is ideal.
4. Confidentiality: Preferred security over paper filings since your information is not available to anybody either by configuration or by shot. With paper filings subtle elements of your salary can fall in the wrong hands at your contracted bookkeeper's office or in the Income Tax Department's office.
5. Accessibility to past data: You can without much of a stretch access past information while documenting returns. Most e-recording applications store information in a protected way and take into account simple access at the season of documenting resulting returns.
6. Proof of receipt: You get brief affirmation of recording, both at time of documenting and in this manner, by means of email on your enrolled email id.
7. Ease of use: E-Filing is inviting and the itemized guidelines make it simple notwithstanding for people not extremely familiar with the web.
8. Electronic banking: Ease of direct store for discount and direct charge for duty instalments. You have the substitute to File now, pay later - choose what day to charge your financial balance for duty
installment, among supplementary accommodation accomplishment.

**DISADVANTAGES OF E-FILING**

- A. Absence of experience and information to e-document
- B. Try not to trust e-documenting
- C. Unsuccessful endeavor to E-file
- D. I don't have a regulated clarification to utilize e-Filing, accordingly I feel apprehensive to utilize e-Filing
- E. System issue amid top hours
- F. Hard to recollect Reg. No/Password
- G. Delay in execution
- H. Advanced sign restoration expense is high
- I. PC ignorant and so to rely on others
- J. Lack of awareness towards use of internet.
- K. Insecurity towards e-payments security among assessee.
- L. Lack of adequate financing to set up the appropriate infrastructure in tax offices.
- M. Lack of a reliable and accessible internet service.

**Table 1: Number of Respondents Age**

<table>
<thead>
<tr>
<th>Age in Years</th>
<th>Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above 20 Years Below 40 Years</td>
<td>55</td>
<td>46%</td>
</tr>
<tr>
<td>Above 40 Years Below 60 Years</td>
<td>48</td>
<td>40%</td>
</tr>
<tr>
<td>Above 60 Years</td>
<td>17</td>
<td>14%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>120</td>
<td>100%</td>
</tr>
</tbody>
</table>

**INTERPRETATION**

The number of respondents above 20 years but below 40 years is 55 i.e. 46% and the number of respondents above 40 but below 60 years is 48 i.e. 40% and the number of respondents above the age of 60 years is 17 i.e. 14 %. This indicates that in the study conducted they are more number of respondents who are aged above 20 years but below 40 years.

**Table 2: Gender of respondents**

<table>
<thead>
<tr>
<th>Gender</th>
<th>No of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>72</td>
<td>60%</td>
</tr>
<tr>
<td>Female</td>
<td>48</td>
<td>40%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>120</td>
<td>100%</td>
</tr>
</tbody>
</table>

**INTERPRETATION**

This Table Represents the Number of Respondents that are male and female. The number of Male Respondents is 72 and the number of Female Respondents is 48.
Figure 2: Representing Genders of Respondents

**INTERPRETATION**

From above graph we can easily say that the number of respondents male is 72 and the number of female is 48. In this study there are more number of male respondents than female respondents. i.e. more than 20%.

<table>
<thead>
<tr>
<th>Marital Status</th>
<th>No of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Married</td>
<td>86</td>
<td>71.67%</td>
</tr>
<tr>
<td>Unmarried</td>
<td>34</td>
<td>28.33%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>120</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**INTERPRETATION**

The Number of Respondents who are Married is 86 and the number of respondents who are unmarried is 34.
**Figure 3: Representing Marital Status of Respondents**

**INTERPRETATION**
From the above graph we can easily say that the number of respondents who are married is 86 and the respondents who are not married is 34. It is easily said that more than 71.66% of the respondents are married.

**Table 4: Annual Income of Respondents**

<table>
<thead>
<tr>
<th>Annual Income</th>
<th>No of respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below 2.5 Lakh</td>
<td>22</td>
<td>18.33%</td>
</tr>
<tr>
<td>2.5 lakh to 5 lakh</td>
<td>44</td>
<td>36.67%</td>
</tr>
<tr>
<td>5 lakh to 10 lakh</td>
<td>31</td>
<td>25.83%</td>
</tr>
<tr>
<td>10 lakh to 1 Crore</td>
<td>17</td>
<td>14.17%</td>
</tr>
<tr>
<td>Not Willing to Disclose</td>
<td>6</td>
<td>5%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>120</td>
<td>100%</td>
</tr>
</tbody>
</table>

**INTERPRETATION**
The number of Respondents whose annual income is below 2.5 lakh is 22, the number of respondents whose annual income is more than 2.5 lakh but below 5 lakh is 44, the number of respondents whose annual income is more than 5 lakh but below 10 lakh is 31, the number of respondents whose annual income is more than 10 lakh but below 1 crore is 17 and the number of respondents who are not willing to disclose is 7.

**Figure 4: Representing Annual Income of Respondents**

**INTERPRETATION**
The number of Respondent whose annual earning is below 2.5 lakh is 22 and the number of respondents whose income or annual earning is more than 2.5 lakh but below 5 lakh is 44, and the number of respondents whose earnings is more
than 5 lakh but below 10 lakh is 31 and the number of respondents whose Annual Earnings is more than 10 Lakh but Below 1 Crore is 17 and the respondents who are Not Willing to Disclose is 6.

Table 5: Education Qualification of Respondents

<table>
<thead>
<tr>
<th>Education</th>
<th>No of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduation</td>
<td>47</td>
<td>39.17%</td>
</tr>
<tr>
<td>Post-Graduation</td>
<td>34</td>
<td>28.33%</td>
</tr>
<tr>
<td>Professional</td>
<td>27</td>
<td>22.5%</td>
</tr>
<tr>
<td>Other</td>
<td>12</td>
<td>10%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>120</td>
<td>100%</td>
</tr>
</tbody>
</table>

INTERPRETATION
The number of respondents who have done graduation is 47, respondents who have completed Post Graduation is 34, the number of respondents who have done some Professional Courses is 27 and Candidates who have done some other courses and may be they are not done Graduation is 12. Hence there are more number of respondents who have done Graduation and Post -Graduation.

Figure 5: Representing Education Qualification

INTERPRETATION
The Number of respondents who have done graduation is 44 i.e. 39%, the number of respondents who have done post-graduation is 34 i.e. 28%, the number of persons or respondents who have done professional courses is 27 i.e. 23% and the number of respondents who have done other certified courses is 12 i.e. 10%. Hence in this chart it is clearly understood that more number of respondents are done graduation i.e. 39%.

Table 6: Number of respondents who are comfortable & aware of E-filing of Income Tax Returns

<table>
<thead>
<tr>
<th>Are you Comfortable with e-filing</th>
<th>No of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>68</td>
<td>58.33%</td>
</tr>
<tr>
<td>No</td>
<td>52</td>
<td>41.67%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>120</td>
<td>100%</td>
</tr>
</tbody>
</table>

INTERPRETATION
The number of respondents who are aware and comfortable with E-filing of Income Tax Returns is 68 and the number of respondents who are not aware and comfortable with E-filing is 52. Hence more number of respondents is aware and comfortable with E-filing of Income Tax Return.
Figure 6: Figure representing who are comfortable & aware of E-filing of Income Tax Returns

![Figure 6](image)

**INTERPRETATION**
The number of respondents aware & comfortable with E-filing is 70 i.e. 58% and the number of respondents who are not aware and comfortable with E-filing is 50 i.e. 42%. Hence More than 50% of the respondents are aware about E-filing.

<table>
<thead>
<tr>
<th>Source of Awareness</th>
<th>No of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chartered Accountant</td>
<td>37</td>
<td>30.83%</td>
</tr>
<tr>
<td>Tax Department</td>
<td>39</td>
<td>32.5%</td>
</tr>
<tr>
<td>Friends/ colleagues</td>
<td>22</td>
<td>18.33%</td>
</tr>
<tr>
<td>TV</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Internet (Mails)</td>
<td>7</td>
<td>5.83%</td>
</tr>
<tr>
<td>Newspaper</td>
<td>15</td>
<td>12.5%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>120</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Table 7: Sources of Awareness**

**INTERPRETATION**
The Source of Awareness about E-filing of Income Tax Return through Chartered Accountant is 37, through Tax Department is 39, through Friends or Colleagues is 22, through Television is nil, through Mails is 7, and through Newspaper is 17. Hence more number of respondents are aware or Known from Tax Department and Chartered Accountant.

![Table 7](image)

**Figure 7: Sources of Awareness**

**INTERPRETATION**
From the above figure it is clear that Respondents Source of awareness from Chartered Accountant is 37 i.e. 31% and the respondents aware from Tax Department is 39 i.e. 32.5%, the respondents are aware from Friends and colleagues is 22 i.e. 18%, the respondents aware from Television is 0, the respondents aware from Mails is 7 i.e. 6% and the respondents aware from Newspaper is 15 i.e. 12.5%. Hence we can clearly say that from number of respondents are aware from Chartered Accountants and Tax Department i.e. more than 63%.
Table 8: Awareness Level

<table>
<thead>
<tr>
<th>Awareness Level</th>
<th>No of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Awareness of filing tax</td>
<td>54</td>
</tr>
<tr>
<td>Awareness of E-filing Procedure</td>
<td>52</td>
</tr>
<tr>
<td>Awareness of e-forms</td>
<td>56</td>
</tr>
<tr>
<td>Awareness of Due dates</td>
<td>30</td>
</tr>
<tr>
<td>Awareness of applying online PAN/TAN</td>
<td>28</td>
</tr>
<tr>
<td>Awareness of Website address</td>
<td>76</td>
</tr>
<tr>
<td>Awareness of Form 26 AS</td>
<td>64</td>
</tr>
<tr>
<td>Awareness of ITR-V Acknowledgement</td>
<td>58</td>
</tr>
<tr>
<td>Awareness of TDS/Self-Assessment Tax</td>
<td>14</td>
</tr>
<tr>
<td>Awareness of e-verification of ITR-V</td>
<td>32</td>
</tr>
</tbody>
</table>

**INTERPRETATION**

There are 54 respondents who have awareness of filing tax, Awareness of E-filing Procedure are aware by 52 respondents, 56 respondents are aware of Awareness of e-forms, 30 respondents are aware of Awareness of Due dates, 28 respondents are aware of applying online PAN/TAN, 76 respondents are aware of Website address or website information, 64 respondents are Aware of Form 26 AS, 58 respondents are Aware of ITR-V Acknowledgement, 14 respondents are Aware of TDS/Self-Assessment Tax, 32 respondents are Aware of e-verification of ITR-V. Hence more number of respondents is aware about website Information.

Figure 8: Awareness Level about E-Filing
INTERPRETATION
There are 54 respondents who have awareness of filing tax, Awareness of E-filing Procedure are aware by 52 respondents, 56 respondents are aware of Awareness of e-forms, 30 respondents are aware of Awareness of Due dates, 28 respondents are Aware of applying online PAN/TAN, 76 respondents are Aware of Website address or website information, 64 respondents are Aware of Form 26 AS, 58 respondents are Aware of ITR-V Acknowledgement, 14 respondents are Aware of TDS/Self-Assessment Tax, 32 respondents are Aware of e-verification of ITR-V. Hence more number of respondents is aware about website Information.

<table>
<thead>
<tr>
<th>Table 9: Problems Faced by Respondents while E-filing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Problems</strong></td>
</tr>
<tr>
<td>Computer Illiterate</td>
</tr>
<tr>
<td>Delay in Execution</td>
</tr>
<tr>
<td>Difficult to remember Password</td>
</tr>
<tr>
<td>Network Problem on due date</td>
</tr>
<tr>
<td>Not having step by step Explanation</td>
</tr>
<tr>
<td>High Professional fees</td>
</tr>
<tr>
<td>Unsuccessful attempt</td>
</tr>
<tr>
<td>Lack of Experience &amp; Knowledge</td>
</tr>
</tbody>
</table>

INTERPRETATION
The number of respondents who faced the problem while E-filing due to Computer Illiterate 14, due to Delay in Execution is 34, Due to difficult to remember User ID and password is 28, Due to Network Problem is 60, Due to not having step by step explanation is 64, Due to High Professional fees is 70, Due to Unsuccessful attempt is 68, Due to Lack of Experience is 80. Hence the major problem in E-filing is Lack of Expertise.

Figure 9: Problems Faced By Respondents While E-Filing

INTERPRETATION
The number of respondents who faced the problem while E-filing due to Computer Illiterate 14, due to Delay in Execution is 34, Due to difficult to remember User ID and password is 28, Due to Network Problem is 60, Due to not having step by step explanation is 64, Due to High Professional fees is 70, Due to Unsuccessful attempt is 68, Due to Lack of Experience is 80. Hence the major problem in E-filing is Lack of Expertise.
Table 10: Satisfaction level of Individual Assessee

<table>
<thead>
<tr>
<th>Satisfaction Level</th>
<th>No of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-filing Procedure</td>
<td>54</td>
</tr>
<tr>
<td>Safety of e-filing</td>
<td>66</td>
</tr>
<tr>
<td>Accuracy of e-filing</td>
<td>52</td>
</tr>
<tr>
<td>Time limit given for E-filing</td>
<td>60</td>
</tr>
<tr>
<td>Acknowledgement generated</td>
<td>64</td>
</tr>
<tr>
<td>Easiness of E-filing</td>
<td>40</td>
</tr>
<tr>
<td>Facilities Provided</td>
<td>46</td>
</tr>
</tbody>
</table>

**INTERPRETATION**
The respondents who are satisfied about E-filing procedure is 54, and safety factor is 66, the accuracy of E-filing is 52, the Time limit given for E-filing is 60, Acknowledgement generated by E-filing is 64, The easiness is 40 respondents and the facilities provided by E-filing is satisfied by 46 respondents. Hence safety and Acknowledgement by E-filing is satisfied by more number of respondents.

Figure 10: Satisfaction Level of Individual Assessee

Table 11: Satisfaction level of Individual Assessee

<table>
<thead>
<tr>
<th>Overall Satisfaction</th>
<th>No of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>86</td>
</tr>
<tr>
<td>No</td>
<td>34</td>
</tr>
</tbody>
</table>

**INTERPRETATION**
In this study about 72% of the respondents are satisfied with E-Filing Procedure and 28% of the respondents are not satisfied.
CONCLUSIONS

In the present world orderly new progressions are exhibited and upgraded snappy in all fields. In a matter of seconds new development skilful to nationals for archiving their compensation government frames through online is e-recording. The e-archiving is the new intense procedure for recording compensation appraisal structure through online and make e-portion charge. It keeps our splendid time, imperativeness and cost moreover diminishes our weight. So the obligation – payers are requested to use e-recording and e-portion workplaces. This learning reveals that the present customers are satisfied by the e-archiving workplaces yet a substantial part of the individual residents are not awareness of the e-recording and e-portion systems so adequate steps are required to make more care in the minds of subjects regarding e-recording of compensation obligation.

E-filing is the process of very co-operative to tax payers whether male or female filing up their Income Tax Returns (ITRs) and also it’s minimizing our golden time. Majority of the respondents are deficiency of awareness towards use of e-filing. The Income Tax Department (IT) gives a portion of training programmes to e-filers upload their returns through internet. People those who are literate find it easy to E-file Income Tax Return and the people those who are illiterate will outsource for filing their Income Tax Return

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