



A STUDY ON INCOME TAX PAYERS PERCEPTION TOWARDS ELECTRONIC FILING

Dr. M. Rajaram Narayanan
Advocate, Supreme Court of India

Abstract

E-Filing is the integral asset that can convey huge social and monetary advantages. It can give a solid help to the legislature for good administration and enormous populace to pay their liabilities to the administration adequately. The Present examination is an exact investigation about the citizen's Perceptions toward electronic documenting. The investigation depends on essential information accumulation with the assistance of organized survey being filled by 262 citizens which were purposely and helpfully picked by people, business firms and HUF. Engaging insights and factor investigation had been utilized to examinations the Awareness, Satisfaction level and the issues of the respondents. The outcomes proposed that in spite of the fact that E-documenting has given usability to the personal citizens yet they are confronting different issues like pinnacle surge, troubles in activities in this procedure.

Keywords: E-filing; Awareness; Perceptions; Satisfaction; Problems

Introduction

The Department of Income Tax is one of the significant branches of Ministry of Finance, Government of India. This division had been formed in 1860. The office pursued this act for just 5 years and, the subsequent act came in power in 1865. There were significant changes in this go about when contrasted with the main demonstration. With this act the Income tax office began working with another idea of Income from agriculture. Anyway the first story of the income tax appeared in 1922 with the usage of Income tax act 1922. It demonstrated the real transformation from the last act by forcing the charges in the time of appraisal on the salary of a year ago. After this, in 1956 the government modified this demonstration with few changes keeping the first in its configuration. For its survey, a council was formed by the government. This advisory group rolled out couple of changes and presented the income tax bill in Lok Sabha during April 1961. The president acknowledged this bill on 13th September, 1961. Since 1961, Government has been utilizing this act to represent the running Indian tax collection framework. The system identified few important facts that tax payment decreases when tax saving investment increases along with the income and employees preferred to invest in life Insurance Corporation, Employees Provident Fund and National Saving Certificate.

The income tax department in 2014, has set up a system for centralized manner of returns and one prominent kind is the introduction of electronic filing system for income tax payers. A system was preferred that would make the process of submitting of income tax returns (ITR) simple for taxpayers and as well as minimize the time required for data entry at tier end of



receipt of income tax returns (ITR). Electronic filing is a new and advantageous approach of filing income tax returns electronically and has electronic taxes. The primary benefit of digital filing includes the ease of use, technology, reducing the in rush and saves the time. After the use of an electronic service provided over the internet, the public may additionally find that the electronic service system is convenient and useful.

Why there was an evolution of E-filing device existed? In this generation the present day human beings use the distinctive technological know-how then the authorities of India make some possible statistics in the direction of electronic filing, that the taxpayers have been submitted their tax returns online with the help of the website i.e., <http://incometaxindiaefiling.gov.in/>. Electronic submitting comes with many benefits like Income Tax Payer can file their online return anytime in day or night. Certainty of delivery and quick confirmation presents instantaneous confirmation from tax administration that returns have been received. Tax payer receiving refunds to get them sooner, privacy and protection is certain by means of government of India. Different drawback associated like risk of data entry errors on the other hand in on-line the transaction can be done electronically with a click of button. Here accessibility is allowed 24*7*365. The coping with and storing of statistics and files is easy. It is the quickest way to file electronic returns and helps to proceed quickly; even the due date to file is over. Paper returns take about 4 to six weeks to process. If the submitting of returns is performed electronically and pick direct credit of your refund, the fund will switch immediately in the bank account within few days. It is free for the profits tax payers who are willing to file the returns. It is a secured process that is using the non-public network designed to meet the best protection standards.

Electronic filing is the manner of submitting tax returns over the internet, using tax preparation software program that has been pre-approved via applicable tax authority that means the income tax imposed on the person or entities (taxpayers) that varies with the income or profit (taxable income) of the taxpayers.

Surprisingly, literature an E-filing in India is scanty. Keeping this in wind, the existing study aimed to find the income taxpayers perception toward digital filing amongst individual, enterprise companies and HUFs. The study is being performed with major data. Observations are being observed with the aid of questionnaire to find out the earnings tax payers perception, satisfaction and awareness of digital filing.

Objectives of the Study

Following goals are planned in the present investigation

1. To comprehend about the understanding of income taxpayers toward digital filing.
2. To recognize about the income taxpayers issues towards electronic filing.
3. To apprehend about the satisfaction level and chance of the income taxpayers towards electronic filing.



4. To understand about the awareness level of taxpayer.

Review of Literature

Wang [1] in his study mentioned about adoption of electronic tax filing systems. This paper discusses the elements affecting the adoption of electronic tax-filing systems. Using the technology acceptance model (TAM) as a theoretical framework, the study introduced “perceived credibility” as a new factor that reflects the user’s intrinsic faith in the digital tax-filing systems. The findings of the learn about supplied important implications for growing wonderful digital authorities offerings in well-known and fantastic electronic tax-filing structures in particular.

Lalonde [2] analyzed the feasibility of enforcing electronic filing for case documents filed in North American Free Trade Agreement NAFTA. The motive of the paper was once to provoke the thought process and discussions among the three national sections of the NAFTA Secretariat and their respective government via outlining the problems and requirements pertaining to the implementation of electronic filing, and recommending a workable direction for the future.

Ambali [3] in their learn about discussed the e-government coverage that has been imposed and the floor troubles worried in e-filing system. A survey of questionnaire was dispensed to members and supported by way of unstructured interview for an in-depth investigation about the perceived ease, usefulness, security, facilitating prerequisites and retention for e-filing system. A sample size of 450 taxpayers was purposively and comfortably chosen to participate in the learn about over a length of two months of facts collection.

Azmi et al. [4] in their study defined about the taxpayer’s response who regular the e-filing system. The e-filing device is an essential e-government service in Malaysia. The study proposed a model consisting of three constructs, which used to be perceived usefulness, perceived ease of use and perceived risk. The pattern size is 200 respondents. Questionnaires had been distributed through emails. The survey instrument was based totally on 7-point likert scale questionnaire.

Lu et al. [5] carried out an empirical principle of on-line tax submitting acceptance model. This model would be the reference for establishing e-government. The study additionally viewed tax equity and norms factors. The study centered on the behavioral control, attitude and subjective norms are the determinants affecting behavioral intention (on-line tax filing intention) and Online tax submitting intention influences on-line submitting actual conduct and considerable positive impact on online tax filing behavior control. Geetha et al. [6] in their study focused about the perceptions of e-filing of earnings tax return. To examine the tax payer’s perception, recognition closer to e-filing of earnings tax returns, the study used a questionnaire of 200 respondents to locate out the result.



Meenal et al. [7] carried out a learn about and targeted that objective of taxpayers behind e-Filing, e-Governance, e-Return intermediaries, ITR, Security. Easy to use and time saving is the responsible factor. Mamta [8] explained that the felt it convenient to use e-filing system. To inspect whether or not the tax payers had encountered any problems/ (or facilities) in the use of the e-filing system. To analyze the situation, 300 respondents and their end result were recorded. It can be concluded that majority of the tax payers have own enough facility to use e-Filing system at domestic or at the workplace and ease of use is the most vital reason to file returns online.

Arora [9] analyzed about the method of digital submitting used in India and the progress of e-taxation system in India via evaluating its yearly development on the groundwork of income tax returns. The data supply was once secondary in nature and Descriptive information had been used for the study. The find out about proved that e-taxation had proven some dynamic end result will exchange in the Indian Tax system. Chawla et al. [10] carried out a find out about to take a look at the satisfaction degree and recognition of the tax payers towards e-filing of earnings tax returns. 300 crammed questionnaires from respondents (162 male and 138 females) had been used to analyze the outcomes through the use of mean score for rating via using a Likert scale of 5, ANOVA and chi-square test through SPSS was once additionally used.

Kumar et al. [11] mentioned about the advantages of electronic filing of tax to the authorities, policy makers, existing and prospective tax payers, e-filing intermediaries, monetary software program engineers and academicians. The paper targeted on the benefits derived by using the different sections of the society due to e-filing of income tax returns.

Rajeswari et al. [12] checked the awareness and satisfaction level of e tax submitting of salaried employees. An evaluation has been made in the direction of the technical and managerial constraint of e-filing pattern. Ling et al. [13] decided the impact of e-participation on e-filing and also studied of the citizen adoption on e-government services. A set of questionnaire survey used to be designed and piloted earlier than the actual set was once utilized to accumulate facts and data that ought to be analyzed to check the above hypotheses. The study concluded that technology readiness i.e. fundamental reason in the back of the adoption of e-filing system. Lambertony et al. [14] determined that taxpayer preferences increases tax compliance. Basically the paper was focused about the advantages of e-filing and discussed about tax compliances. Taxpayer's enterprise may radically change the tax payment method with the assist of the government. Ragupathi et al. [15] studied the usual trip and focus level of tax payers towards e-filing. Descriptive research method had been used in the existing learn about to analyze the data. Verma et al. [16] discussed about the trends emerging in e-filing. E-filing data and facts from some of the pinnacle rated international locations had been accrued to show the trend. Data was once in contrast with some of the international locations rated pretty high in e-filing of tax returns. The study was based totally on secondary data and information. Castro et al. [17] in their learn about aimed to determine the level of focus in on-line submitting and tax



price as the foundation for efficient and on-time transactions of small and medium sized business enterprise proprietors in Batangas city (Philippines). The descriptive plan exercising a survey questionnaire to appoint the profile of the respondents. The paper centered of perceived ease of use, usefulness and reduces the riskiness of the device to amplify adoption of the e-Service.

Gayathri et al. [18] defined the tax payer's perception towards e-filing of profits tax returns. To measure the degree of pleasure and recognition of the respondents closer to e-filing, foremost information was collected with the assist of questionnaires. The study conclude the respondents did e-filing due to quicker tax refund, 4 percent of respondents did e-filing for one of a kind cash rebate and only 7 percent of respondents had said that they had been having no motivation for e-filing, as an alternative the motive was forced mental pressure.

Pantow et al. [19] in their learn about aimed to analyze the have an effect on of the perceived usefulness, ease of use, subjective norms and attitudes towards the taxpayer's intention to use e-filing system. In their study, principal information had been used to acquire the responses with the assist of questionnaire.

Azmi et al. [20] mentioned about rapid adoption of tax, e-filing in many countries and argued that an integrated system which ought to be reliable. Especially in growing international countries like Malaysia due to high perceived danger by the public ought to be made. The paper was once majorly centered as the perceived risks worried in the e-tax filing. This paper aimed to analyze the perceptions, focus level, satisfaction level and issues confronted by way of income tax payers due electronic filing.

Research Methodology

The current research study is primarily based on the income tax payer's perception, satisfaction and focus towards digital filing. The study was based totally on the 262 respondents which was consisting of HUF, people and business firms (proprietor and partnership) chosen purposively and conveniently. The study is achieved with the by using a of structured questionnaire circulated among the income taxpayers who are submitting the income tax returns (ITR) through internet. The study used to be carried out through the usage of primary information which is gathered with the help of the structured questionnaire and the method of the data collection was through individual interview.

Research Instrument for the Study

In order to measure the response from the respondents, structured questionnaire is used. The data collected from the respondents is recorded in SPSS. Descriptive records and thing evaluation had been used in order to fulfill the different objective of the study. Data Analysis and Interpretation

Demographic Profile of the Respondents

The following tables describe the demographic picture of the respondents. In the present study (**Table 1**).

Table 1: Demographic profile.

Variables	No of respondents	Percentage
i) Gender		
Male	163	62.2
Female	89	34
Other (HUF, firm and company)	10	3.8
ii) Status		
Individual	248	94.7
HUF	5	1.9
Firm	6	2.3
Company	3	1.1
iii) Level of education		
Graduate	170	64.9
Postgraduate	92	35.1
iv) Age		
Less than 20	13	5
20-30 years	60	22.9
30-60 years	187	71.4
More than 60 years	2	0.8
v) Annual income		
2-5 lakh	51	19.5
5-10 lakh	146	55.7
More than 10 lakh	65	24.8

Source: Author's calculation

The above **Table 1** indicates the different demographic profile of respondents that about the total numbers of male and females are in survey. In the study the adult males are 62.2 percentage and females are 34.0 percent and the missing value describes the companies, HUF

and firms these are 3.8 percent, most of the respondents are individual and training is the important factor that help for submitting the returns online. There have been two kinds of respondents graduate and post graduate (Table 2). Most of the individuals who are submitting income tax returns are usually belong to middle class income between 5-10 lakh. The classification of annual income is done on the basis of income tax act (1961) as per latest slab in 2016-2017.

Table 2: Awareness/Usefulness of e-filing.

	Frequency	Frequency
i) Reason behind the filing of returns		
Regulation provision	4	1.5
Refund claim	123	46.9
Notice from income tax department	3	1.1
To paid income tax	132	50.4
ii) Source of awareness		
Newspaper	1	0.4
Internet	39	14.9
Friends	1	0.4
Tax consultant	221	84.4

Source: Author's calculation

Awareness/Usefulness of Electronic Filing

The above **Table 2** shows the awareness of the respondents towards electronic filing and its usefulness in current scenario. The study concluded that although, maximum respondents are educated but they do tax filing with the help of the tax consultant (**Table 3**).

Table 3: Descriptive statistics.

Descriptive Statistics			
Factors	N	Mean	St d. Deviation
Awareness of E-filing	262	4.12	0.423
Satisfaction of Problems of E-filing	262	4.14	0.557
Safety of E-filing	262	4.25	1.921
Facility provide by E-filing	262	4.21	0.643

Descriptive Statistics			
Factors	N	Mean	St d. Deviation
Payment procedure	262	4.25	0.640
Satisfy with the electronic payments procedure	262	4.26	0.686
Level of satisfaction	262	4.19	0.658
Do you trust e-filing	262	4.22	0.715
I do not have explanation use e-filing, I feel nervous	262	3.48	1.179
Network problem during peak hours	262	3.25	1.04
Difficult to remember reg.no password	262	3.10	1.07
Computer illiterate and so to depend other	262	3.07	1.137
Website of income tax dept. to be made user friendly	262	3.91	.635

Source: Author's calculation

The Table revealed the people are aware about the electronic filing and perceived ease of use leads to satisfaction, perceived risk and problem faced by income tax payers.

Factor Analysis

In order to have more brief result factor analysis had been used. KMO value of 0.738 suggested that the factors extracted a substantial amount of variance and one significant (Tables 4 and 5).

Table 4: KMO and Bartlett's Test.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.738
Bartlett's Test of Sphericity	Approx. Chi-Square	963.030
	Df	78
	Sig.	0.000

Table 5: Communalities.

	Initial	Extraction
Awareness of Efiling	1.000	0.692
Satisfaction in Efiling	1.000	0.690
Safety of Efiling	1.000	0.509
Facility provide by Efiling	1.000	0.502

	Initial	Extraction
Payment procedure	1.000	0.623
Satisfaction in terms of electronic payments procedure	1.000	0.629
Level of satisfaction	1.000	0.673
Trust in Efiling	1.000	0.579
Use of technology leads to satisfaction	1.000	0.705
Problem during peak hours	1.000	0.620
Difficult to remember reg.no password	1.000	0.740
Computer illiterate and so to depend other	1.000	0.664
Website of income tax dept. to be made user friendly	1.000	0.587

Extraction Method: Principal Component Analysis

Principal components method was used to discover the initial solution which is the most typically used method. Eigen value criteria and the screen plot method were used for the confirmation of the initial solution, which suggests that 4 factors had an Eigen value greater than 1 and the factor pattern is consistent across the sample, which was convenient to interpret because the items loaded heavily on single factor.

The Eigen value of the first factor is 3.204 and it explains 24.646 percent variance. The 2nd factors had an Eigen value of 2.407 and it explains 18.513 percent of the variance. The third factors have an Eigen value of 1.548 and it explains 11.908 percentage of the variance. The fourth factor has an Eigen value of 1.054 and it explains 8.109 percentage of variance. Together, the 4 elements give an explanation for 63.175 percent of the total variance (Tables 6-9).

Table 6: Total Variance Explained.

Component	Initial Eigen values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.204	24.646	24.646	3.204	24.646	24.646	2.996	23.047	23.047
2	2.407	18.513	43.159	2.407	18.513	43.159	2.405	18.500	41.547
3	1.54	11.908	55.067	1.54	11.908	55.067	1.61	12.396	53.942

Component	Initial Eigen values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
	8			8			1		
4	1.054	8.109	63.175	1.054	8.109	63.175	1.200	9.233	63.175

Extraction Method: Principal Component Analysis.

Table 7: Component Matrix^a.

	Component			
	1	2	3	4
Awareness of E-filing	0.351	-0.140	0.551	-0.496
Satisfaction of Problems of E-filing	0.464	-0.083	0.655	-0.197
Safety of E-filing	0.256	0.028	0.279	0.605
Facility provide by E-filing	0.678	0.115	0.169	0.019
Payment procedure	0.757	0.188	-0.087	0.089
Satisfy with the electronic payments procedure	0.750	0.185	-0.136	0.115
Level of satisfaction	0.752	0.211	-0.242	0.065
Do you trust E-filing	0.667	0.207	-0.280	-0.114
I do not have explanation use E-filing I feel nervous	-0.057	0.802	-0.212	-0.114
Network problem during peak hours	-0.142	0.638	0.424	-0.112
Difficult to remember reg no password	-0.297	0.765	0.244	-0.085
Computer illiterate and so to depend other	-0.276	0.757	-0.060	0.107
Website of income tax dept. to be made user friendly	-0.085	0.025	0.508	0.567

^aExtraction Method: Principal Component Analysis.

Table 8: Component Transformation Matrix.

Component	1	2	3	4
1	0.915	-0.225	0.328	0.071
2	0.279	0.952	-0.126	0.007
3	-0.278	0.182	0.785	0.523
4	0.092	-0.101	-0.510	0.849

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

Table 9: Rotated Component Matrix.

	Component			
	1	2	3	4
Awareness of E-filing	0.083	-0.062	0.818	-0.109
Satisfaction of Problems of E-filing	0.202	-0.045	0.777	0.208
Safety of E-filing	0.22	-0.041	-0.009	0.678
Facility provide by E-filing	0.607	-0.014	0.331	0.154
Payment procedure	0.777	-0.016	0.111	0.086
Satisfy with the electronic payments procedure	0.786	0.786	0.057	0.082
Level of satisfaction	0.82	-0.019	-0.003	-0.016
Do you trust E-filing	0.735	0.007	0.031	-0.195
I do not have explanation use E-filing I feel nervous	0.22	0.75	-0.228	-0.206
Network problem during peak hours	-0.079	0.728	0.263	0.121
Difficult to remember reg.no password	-0.134	0.848	0.041	0.04
Computer illiterate and so to depend other	-0.014	0.761	-0.288	0.045
Website of income tax dept. to be made user friendly	-0.159	0.078	0.079	0.741

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization

Rotation converged in 5 iterations.

In the component matrix some of items load on more than one factor, making interpretation of the factor ambiguous. It shows that the correlation of each variable with the each factors (**Table 10**). The rotated component matrix is presented in the **Table 9**.

Table 10: Final Solution Using Factor Analysis.

Statements	Component			
	Satisfaction	Safety	Experience in terms of E filing	Experience in terms of E filing
Awareness of E-filing	0.818			
Satisfaction of Problems of E-filing	0.777			
Safety of E-filing		0.678		
Facility provide by E-filing		0.607		
Payment procedure		0.777		
Satisfy with the electronic payments procedure	0.786			
Level of satisfaction	0.82			
Do you trust e-filing			0.735	
I do not have explanation use e-filing I feel nervous			0.75	
Network problem during peak hours				0.728
Difficult to remember reg.no password				0.848
Computer illiterate and so to depend other				0.761
Website of income tax dept. to be made user friendly	0.741			

The result of the factor analysis (Table 10) revealed that elements affected the perception of income tax payers towards electronic filing i.e. satisfaction, danger involved, safety, usefulness and problems.

Satisfaction reflects that the income tax payers are contented with electronic filing and are aware to the website or its uses. The safety or perceived risk described that consumer feel secure while filling their returns. The income tax payers discover the some problem in network issues in peak months and additionally have issues in remembering to learn reg no and password.



Suggestions

As per the discovering of the research study, right here are some of the suggestions the researcher would like to make:

1. According to this survey that the income taxpayers needs the website to be more eco-friendly that means when the taxpayers operates the internet site then the websites offers the steps for filing the returns if these modifications are made develop then the income taxpayers don't rely on others for electronic filing.
2. Government additionally focus about the income tax payers expectations that what problems happens for filing the returns on line that will help to the income tax payers for filing the income tax returns.
3. For the betterment of the internet site the government ought to focus on the website server that the website properly work in the peak months and make sure to use more and more advance technology for make easy website for the income taxpayers for filing the income tax returns.

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