

Executive Summary

An executive summary of the final report of work done on the Minor Research Project of Mrs. Malavika Catharine Balmi entitled “A Study on the impact of quality antecedents on individual taxpayer’s adoption of e-filing in Dakshina Kannada” sanctioned by UGC, vide Sanction letter No. MRP(H)-0823/13-14/KAMA002/UGC-SWRO dated 28-03-2014

In India, income tax e-filing was introduced in September, 2004, initially on a voluntary usage basis for all categories of income tax assesseees. presently e-Filing of Returns/Forms is mandatory for any assessee having total income of 5 Lakhs and above from AY 2013-14 and subsequent Assessment Years, Individual/ HUF, being resident, having assets located outside India, all companies and many others.

Despite all the efforts on part of the Tax Department, the tax payer’s perception about this new information technology oriented system is a cause of worry. Problems may lie in reluctance of learning new system, time involvement, stability and reliability of system duringe-filing process, confidentiality and privacy issues may also create challenges in acceptance of electronic return filing.

This study was conducted to know the awareness level among the individuals about e-filing and also identify factors that affect the acceptance of e-filing in Dakshina Kannada District. In the course of this study it has been learnt that majority of the individuals depend on the intermediaries to e-file their returns. Therefore it is necessary to familiarize the working and the process of E-filing to the individuals. Further, the main challenge faced by the assesseees is risk of security. The three main aspects of security include: confidentiality, integrity and availability. Hence main importance should be given to security of private data of customers, so that more and more people e-file their ITRs.