

A Study on the Perception Toward Income Tax Return Filing in Ahmedabad City

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ABSTRACT

This study looks at how people in Ahmedabad city feel about filing their income tax returns and how their age will affect their views. It focuses on different factors, such as how well they understand the process and how easy the system is to use, data security, the need for more awareness, financial planning, and understanding to fill the income tax return without any other help. The data was used in this study to test the chi-square to see the connection between age and the factor. The results show that among the seven factors, only one factor will relate to more guidance for the meaningful connection to the age. And the other six results do not show much difference between the age groups. Also, the strength shown to all of this connection is weak. This means that people are mostly of different ages with similar views about filling out income tax returns, except the younger or older people need more knowledge of this program. This study suggests that the income tax system will be easy for everyone, no matter their age, but the various options include special help if needed. This study is also advised to look at future research for the other factors, like education and manners. This finding will help the government, tax professionals, and educators to create a better way to support and motivate people to file their income tax returns.

INTRODUCTION

Taxation is playing a very crucial role for the growth of any country (Vidani & Solanki, 2015). It is the important way to collect money, which is used to build roads, provide healthcare, improve education, and support the welfare program (Vidani, 2015). And out of all taxes, income taxes are some of the most important. In India, the Income Tax Act of 1961 requires people and businesses to report their income and pay the correct amount of tax (Vidani, 2015). Is income tax return filing not a legal rule? It is also a basic responsibility of every citizen whose income is above the tax-free limit (Vidani, 2015).

While income tax return filing is required by law and digital systems have made the process easier, many people still delay or avoid filing their income tax return (Vidani, 2015). It is ensured to reason like lack of knowledge, fear of making mistakes, confusion about the process, or not trusting the system (Vidani & Solanki, 2016). Therefore, it is important to understand how the people feel about filing their income tax return (Vidani, 2016). This can help the government to create better policy to motivate more people to file their income tax return and improve the overall tax system (Bhatt, Patel, & Vidani, 2016).

Importance of Tax Compliance

When people follow tax rules independently, it helps the government to run the tax system better (Niyati & Vidani, 2016). It is saving time, reducing costs, and building trust in the government (Pradhan, Tshogay, & Vidani, 2016). People are more likely to pay taxes when they feel the system is fair, simple, and easy to understand (Modi, Harkani, Radadiya, & Vidani, 2016). But if the system feels hard and confusing, then many people may avoid or skip paying taxes (Vidani, 2016).

Even filing an income tax return will become easier, though many people still find it difficult (Sukhanandi, Tank, & Vidani, 2018). This is more common in developing countries, where people do not know about money or taxes (Singh, Vidani, & Nagoria, 2016). To help more people file their taxes on time, it is important to understand their view about the tax process and find out what problems they face and give them proper help and guidance (Mala, Vidani, & Solanki, 2016).

Income tax return filling in India

India's income tax system has improved a lot, particularly in the last 20 years (Dhere, Vidani, & Solanki, 2016). The online return filing, easier income tax return forms, and PAN-based tracking have made the process more open and user-friendly (Singh & Vidani, 2016). The Central Board of Direct Taxes has also worked hard to inspire people to file their taxes by using programs and digital tools (Vidani & Plaha, 2016).

However, not everyone sees these changes the same way (Solanki & Vidani, 2016). Many people are still depending on others to file their return or avoid filing because they think the process is too difficult (Vidani, 2016). This is showing that even though the system has improved, many people still do not fully understand it. This gap will often be due to factors like age and education level (Vidani, Chack, & Rathod, 2017).

Public perception and behavioural factors

What people think about the tax system will affect how they will behave when it comes to filing taxes (Vidani, 2018). Things like trust in the government, clear tax rules, an easy-to-use filing system, and fairness in the tax process all help people decide if they want to file their return on their own (Biharani & Vidani, 2018). A person's confidence in managing money and using online systems also depends on their age, experience, and experience (Vidani, 2018).

In simple terms, how people feel about filing taxes is shaped by what others around them do, how much control they feel they have, and their past experience (Odedra, Rabadiya, & Vidani, 2018). So, studying people's opinions is not just about knowing what they will think; it is about understanding the deeper reasons that help or stop them from paying their taxes (Vasveliyya & Vidani, 2019).

Challenges in the current ITR filling system

Even though the government has tried to make the income tax return process easier, many problems still exist (Sachaniya, Vora, & Vidani, 2019). Some people feel that the system is too technical, confusing, or full of difficult legal terms (Vidani, 2019). This makes them nervous and unsure about filling their taxes on their own (Vidani, Jacob, & Patel, 2019). Many are also worried about the safety of their personal information and fear getting into legal trouble for small mistakes (Vidani J. N., 2016).

Because of this, many people depend on experts like chartered accountants or tax consultants to file their income tax returns (Vidani & Singh, 2017). This shows that they do not fully trust the system to be simple (Vidani & Pathak, 2016). For people with low incomes or young professionals, paying for this service can be hard (Pathak & Vidani, 2016). Often, the problem is not the process itself, but how people think about it; they will believe it is too hard or risky (Vidani & Plaha, 2017).

Why Ahmedabad is a good place for this study

Ahmedabad is the biggest city in Gujarat and has a mix of people: salaried workers, business owners, freelancers, and people involved in startups (Vidani J. N., 2020). It combines both old-style business thinking and new job trends, making it a great place to study how different kinds of people feel about filing income tax returns (Vidani J. N., 2018).

The city also has better financial knowledge than smaller towns but still has many people who are not comfortable with using digital tools (Vidani & Dholakia, 2020). Studying how people in Ahmedabad see the income tax filing system can help us understand what works well and what needs to improve (Vidani, Meghrajani, & Siddarth, 2023). It can also show how to help more people move from just knowing about taxes to actually filing them (Rathod, Meghrajani, & Vidani, 2022).

RESEARCH OBJECTIVES

1. To know how much people are in Ahmedabad know about filing income tax returns.

2. To learn what people are think and feel about the process of filing an income tax return.
3. To see how things like age, gender, income, and education types affect how people file their taxes.
4. To find out why some people file their income tax return on time and why others file late.
5. To look at how tax consultants, online websites, and the government help make tax filing easier.

LITERATURE REVIEW

Many researchers have studied the use of online systems for filing income tax returns in India (Vidani & Das, 2021). This is because India is going through a digital change, and the government wants the tax system to be more open and easier to use (Vidani J. N., 2022). Most of the studies focus on what people think about e-filing, how satisfied they are, the problems they face, and how much they know about the system in different areas and age groups (Saxena & Vidani, 2023).

Several studies show that people find e-filing easy and convenient (Vidani, Das, Meghrajani, & Singh, 2023). Individuals, companies, and Hindu undivided families say that online filing makes the process simpler (Vidani, Das, Meghrajani, & Chaudasi, 2023). It removes the need for paper documents and waiting in lines and allows people to file from anywhere at any time (Bansal, Pophalkar, & Vidani, 2023). Many users also say that e-filing saves time (Chaudhary, Patel, & Vidani, 2023). The system gives a confirmation message after submitting the return, which helps users feel safe and confident (Patel, Chaudhary, & Vidani, 2023). Email updates and online receipts are also liked by many people (Sharma & Vidani, 2023).

Another major issue is lack of awareness. People with regular jobs in cities usually know about e-filing and how to use it (Sharma & Vidani, 2023). But many small business owners and workers in the informal sector either don't know about it or don't know how to use it (Mahajan & Vidani, 2023). The government has tried to spread awareness through ads and media, but these efforts haven't fully reached remote areas (Saxena & Vidani, 2023). Because of this, many people still rely on tax experts or chartered accountants to file their returns, even though online filing options are available (Vidani & Solanki, 2015).

Furthermore, awareness continues to be a major barrier (Vidani, 2015). While salaried employees and urban residents tend to be more aware of the availability and process of e-filing, many small business owners and informal workers remain unaware of the system or unsure of how to access it (Vidani, 2015). The government has tried to spread awareness using the ads and media campaigns, but the studies will show that these efforts have not reached remote or less connected areas fully (Vidani, 2015). In these places, people still mostly depend on the tax experts or chartered accountants to file their income tax return, even though online filing options are available (Solanki & Vidani, 2016).

E-filing is seen as easy and time-saving

Many people find e-filing a helpful and time-saving way to file their taxes (Vidani, 2016). One common point in many studies is that e-filing saves time and effort (Bhatt, Patel, & Vidani, 2017). Taxpayers like that they no longer need to fill out paper forms, stand in long lines at tax offices, or wait a long time for processing (Niyati & Vidani, 2016). Many say it's very convenient to file their income tax returns from home, anytime they want (Pradhan, Tshogay, & Vidani, 2016). The online system makes it easier to enter data, connect with bank accounts, and calculate tax and refunds automatically (Modi, Harkani, Radadiya, & Vidani, 2016). It also gives quick confirmation and pre-filled forms, which makes the process simpler. Because of these benefits, e-filing is seen as a smart and modern way to file taxes, in line with the government's Digital India plan (Vidani, 2016).

Some users still face technical problems with the portal

Even though the portal has become better over time, many users still face problems (Sukhanandi, Tank, & Vidani, 2018). People say that the website is difficult to use and works slowly when many people are using it (Singh, Vidani, & Nagoria, 2016). Some users find it confusing to pick the right forms or understand tax-related words (Mala, Vidani, & Solanki, 2016). Many cannot fix that technical problem on their own. When the website becomes slow during the busy times, it causes stress and makes filing take longer (Dhere, Vidani, & Solanki, 2016). For people who aren't good with computers, these problems make it very hard to file on their own (Singh & Vidani, 2016). Many studies suggest that the portal should be made easier to use, offer support in different languages, have simpler forms, and provide real-time help (Vidani & Plaha, 2016).

Trust and safety worries in e-filing

Many people are worried about the safety of their personal and money-related information when using the e-filing website (Solanki & Vidani, 2016). Even though the sites have secure logins and protect data, some users are still not sure if their bank details, income details, and investment details are completely safe (Vidani, 2016). Many people, especially older ones or first-time users, are scared of online scams like fake mail and fake sites (Vidani, Chack, & Rathod, 2017). Because of those fears, they prefer to file their income tax return with the help of professionals instead of doing it on their own (Vidani, 2018). To fix this, the government should clearly explain how the system keeps their information safe, make the process simpler and clearer, and share messages to build strong users (Biharani & Vidani, 2018).

Trust, data safety, and privacy concerns affect e-filing use

Many people are worried about the safety of their personal and financial information when using the e-filing websites (Vidani, 2018). Even though the site uses strong security methods like encryption and secure logins, some users still feel unsure about whether their bank details, income details, and investment details are really safe (Odedra, Rabadiya, & Vidani, 2018). There is also fear of

scams like fake mail, fake sites, and fraud among older people and first-time users (Vasveliyya & Vidani, 2019). Because of the fears, many people choose to file their taxes with the help of professionals instead of doing it online by themselves (Sachaniya, Vora, & Vidani, 2019). To fix this, the government needs to clearly explain the security features, make the system more open, and build trust so that more people feel confident using e-filing (Vidani, 2019).

Age, education, and income affect how people use e-filing

Studies show that things like age, education, income, and location affect how people see and use e-filing (Vidani, Jacob, & Patel, 2019). Young people, especially those with professional or tech jobs, are more comfortable using online systems and are more likely to file their own taxes (Vidani J. N., 2016). Older people often don't feel better educated and usually know more about filing deadlines, tax benefits, and how to use e-filing (Vidani & Singh, 2017). In some studies, it was found that men are slightly more likely than women to use e-filing on their own (Vidani & Pathak, 2016). This is often because men may have more exposure to digital tools and jobs that require online work (Pathak & Vidani, 2016). In rural areas, where internet and computer access are limited, fewer people use e-filing compared to cities (Vidani & Plaha, 2017).

E-filing usage is not the same across all states

Some states in India have more people using e-filing than others (Vidani J. N., 2020). Bigger and more developed states show higher usage, while smaller or less developed states are slower to adopt it (Vidani J. N., 2018). Making the platform easier to use on phones and run in different languages can help more people across all regions use e-filing (Vidani & Dholakia, 2020).

People feel differently about e-filing based on their job and tax situation

How satisfied people feel with e-filing depends on their job and how complex their taxes are. Salaried people are usually happier with e-filing because their tax process is easy, and they can quickly upload their Form 16 from their employer (Sharma & Vidani, 2023). But for self-employed people, freelancers, or business owners, filing taxes is more difficult (Saxena & Vidani, 2023). They have to show many types of income, expenses, and profit, which the e-filing system doesn't always support well (Chaudhary, Patel, & Vidani, 2023). These people often feel the system doesn't give enough help or choices (Saxena & Vidani, 2023). So, some people are more satisfied with e-filing, while others are not, depending on how simple or complex their tax situation is and how well they understand the system (Mahajan & Vidani, 2023).

RESEARCH GAP

City-specific gap:

Many big cities like Delhi, Mumbai, Bengaluru, and Chennai have been studied in detail about how people file their income tax returns. But Ahmedabad, which is also a big and important city, has not been studied much in this area.

Comparison of new and old tax regimes:

Most studies only talk about how easy it is to file taxes or how much people know. Very few studies compare the new and old tax systems in detail. Not much research shows how choosing between the two systems affects how people think and behave about paying taxes.

Mix of behavior and legal rules:

Some research looks at how happy people are with the tax system, and some looks at rules and processes. But very few studies look at both together. This study does that by combining how people feel and the rules of the new vs. old tax system.

Demographic factors and tax choice:

There isn't enough research on how people's age, income, and education affect their choice between the old and new tax systems, especially after the new rules came in 2020.

E-filing in Ahmedabad:

Even though e-filing is being promoted across India, there are very few studies that look at the problems, reasons, or awareness about e-filing in Ahmedabad city.

HYPOTHESIS

1. There is a significant relationship between age and having a clear understanding of the income tax return filing process.
2. There is a significant relationship between age and the perception that the income tax return system is user-friendly and efficient.
3. There is a significant relationship between age and confidence in the secure handling of personal and financial data during the tax filing process.
4. There is a significant relationship between age and the belief that the income tax return process is simple and easy to complete.
5. There is a significant relationship between age and the opinion that there should be more awareness and guidance programs on income tax return filing.
6. There is a significant relationship between age and the belief that filing income tax returns helps promote financial discipline and responsibility.
7. There is a significant relationship between age and confidence in the ability to file an income tax return without external help.

Table 1: Validation Of Questionnaire

Statements	Citation from JV citation file (You can add more than 1 citation)
I have a clear understanding of the income tax return filing process.	(Mahajan & Vidani, 2023)
I feel that the income tax return system is user-friendly and efficient.	(Saxena & Vidani, 2023)
I am confident that my personal and financial data is handled securely during the tax filing process.	(Patel, Chaudhary, & Vidani, 2023)
The income tax return process is simple and easy to complete.	(Sharma & Vidani, 2023)
There should be more awareness and guidance programs on ITR filing.	(Vidani, Das, Meghrajani, & Chaudasi, 2023)
Filing income tax returns helps promote financial discipline and responsibility.	(Vidani J. N., 2022)
I am confident in my ability to file an income tax return without external help.	(Rathod, Meghrajani, & Vidani, 2022)

**Source: Author's compilation*

METHODOLOGY

Table 2: Research Methodology

Research Design	Descriptive
Sample Method	Non-Probability - Convenient Sampling method
Data Collection Method	Primary method
Data Collection Method	Structured Questionnaire
Type of Questions	Close ended
Data Collection mode	Online through Google Form
Data Analysis methods	Tables
Data Analysis Tools	SPSS and Excel
Sampling Size	175
Survey Area	Ahmedabad

Sampling Unit	Students, Private and government Job employees, Businessmen, Home maker, Professionals like CA, Doctor etc.
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**Source: Author's compilation*

RESEARCH RESULT

The study sample comprised 175 respondents, with 171 providing complete demographic data. The majority of participants (62%) were aged between 18 and 24 years, followed by 26.9% aged 25–32 years. A smaller portion fell into older age brackets. Gender distribution showed 62% male and 38% female respondents. In terms of occupation, 63.7% were employed in jobs, while 18.1% were students and 12.3% business owners. A small percentage identified as professionals, homemakers, or retired individuals. Regarding educational qualifications, most participants held a postgraduate (47.4%) or undergraduate (46.2%) degree, with few holding H.S.C. (4.7%) or doctorate degrees (1.8%).

Cronbach Alpha

Table 3: Cronbach Alpha

Cronbach Alpha Value	No. of items
0.815	7

**Source: SPSS Software*

The Cronbach's Alpha value of 0.815 for the 7 items in the scale indicates a high level of internal consistency and reliability. This suggests that the items used in the study are measuring the same underlying construct effectively and can be considered reliable for further analysis.

Table 4: Results Of Hypothesis Testing

Sr. No	Alternate Hypothesis	Result p =	>/< 0.05	Accept/Reject Null hypothesis	R value	Relations hip
H01	There is a significant relationship between age and having a clear understanding of the income tax return filing process.	0.063	>	H01 Accepted	0.320	Weak
H02	There is a significant relationship between age and the perception that the income tax return system is user-friendly and efficient.	0.502	>	H02 Accepted	0.288	Weak
H03	There is a significant relationship between age and confidence in the secure handling of personal and financial data during the tax filing process.	0.337	>	H03 Accepted	0.047	Weak

H04	There is a significant relationship between age and the belief that the income tax return process is simple and easy to complete.	0.326	>	H04 Accepted	0.411	Weak
H05	There is a significant relationship between age and the opinion that there should be more awareness and guidance programs on income tax return filing.	0.024	<	H05 Rejected	0.661	Weak
H06	There is a significant relationship between age and the belief that filing income tax returns helps promote financial discipline and responsibility.	0.055	>	H06 Accepted	0.202	Weak
H07	There is a significant relationship between age and confidence in the ability to file an income tax return without external help.	0.118	>	H07 Accepted	0.959	Weak

**Source: Author's compilation*

DISCUSSION

This study wanted to find out how people of different ages in Ahmedabad feel about filing income tax returns. It looked at seven ideas to check if age changes the way people think about different parts of the tax filing process. The chi-square test on independence was used for the analysis. The result showed that for six out of seven hypotheses, the p-values were greater than 0.05. This means there was no significant link between age and those particular views. These hypotheses were accepted, showing that people's age does not strongly affect their understanding of the tax filing process (H1), how easy they find the system to use (H2), their trust in data safety (H3), their view on how simple the system is (H4), their belief that tax filing builds financial discipline (H6), or their confidence in filing without help (H7). The v values were also low, between 0.047 and 0.411, which means that age doesn't have much effect on how people feel about tax filing.

However, hypothesis 5, which checks if age affects the belief that more awareness and guidance programs are needed, had a p-value of 0.024, which is below 0.05. This means age does make a difference in this case. This means there is a significant difference here, and this hypothesis was rejected. Although the crammer's value was still weak at 0.661, it indicates that people from different age groups may think differently about whether there is enough awareness about income tax return filing. Younger people might feel they need more guidance, while older individuals may feel the current efforts are enough.

In summary, age does not seem to play a big role in how people view most parts of income tax return filing. This could be because people of all ages now have better access to digital tools and support. Age only seems to matter when it comes to needing more awareness and guidance programs. So, future efforts to

make tax filing easier should focus more on people's experience, education, and how comfortable they are with technology, not just their age.

Theoretical Implications

This study helps us learn how people in Ahmedabad think and act when they file their income tax returns. It relates to topics like government finance, taxpayer behavior, and how people make choices.

First, the study found that a person's age doesn't make much difference in how well they understand the tax process, how simple they find the system, or how confident they feel about filing taxes. This challenges the usual belief that younger and older people behave very differently with taxes. Instead, it shows that what matters more is how easy and user-friendly the system is, not how old the person is.

Second, age did matter when it comes to the need for more awareness and guidance. Younger people lack experience, while older people may be more comfortable with traditional ways of filing. That's why people of different ages need different kinds of support. This highlight is the need for tax education, especially for those who are not used to using digital or online methods.

Third, since age has only a small effect on tax behavior, it means other factors are also important, like a person's education, computer skills, and the help they can get. So, future studies should look at all these things, not just age.

Finally, the study shows that people decide to file taxes mostly based on how simple, secure, and easy-to-understand the system is, rather than on personal factors like age. When the system works well, people from all age groups are more likely to file their taxes.

Practical Implications

This study provides useful suggestions for the government officials, tax departments, educators, and digital platform developers who want to improve the income tax return filing and make the process better for users.

Create age-specific awareness programs

The only result that shows a clear link with age was the need for more awareness and guidance. This means people of different ages have different needs when it comes to learning about income tax return filing. So, the income tax department should create different types of awareness programs. For example, young people might prefer a simple mobile guide, while older people may need help through face-to-face sessions or phone support.

Offer services that work for everyone

Six of the seven areas studied showed no strong link with age. This suggests that most people, no matter their age, have similar views about the tax system. So, instead of designing the age-specific platforms, the focus should be on making the digital filing process easier and accessible for all. Make the system simpler and easier to use. Although not strongly linked to age, some people still had trouble with using the system, trusting its security, and feeling confident

about filing. Simple changes, like adding easy-to-read instructions, support in different languages, or tools that check for mistakes, can help improve the experience for everyone.

Improve financial education for all

Confidence and understanding of the tax system are generally low across all age groups. This is showing the need for better financial education, not just for the one age group but for everyone. Schools, colleges, and workplaces should offer training on how to manage the taxes and finances.

Partner with tax experts and fintech companies

Many people still don't feel confident filing taxes on their own. There is a good opportunity to work with tax professionals and financial technology companies to provide easy, guided help. This could include automated filing with the option for expert support.

CONCLUSIONS

This study looked at how age affects the way people in Ahmedabad city think about filing income tax returns. It tested seven ideas using a statistical method called the chi-square test to see if age had any major effect on things like understanding the income tax return process, ease of using the system, trust in data security, how simple the process feels, financial habits, and confidence in filing taxes without help.

The result showed that in only one area, H5, the need for more awareness and guidance was clearly linked to age. This means people of different ages have different needs when it comes to learning about income tax return filing. This shows the importance of offering age-specific education and support.

However, the other six areas did not show any strong link with age, meaning that most tax-related opinions are not very different across age groups.

Also, the connections found, whether significant or not, were very weak. This suggests that other things, like a person's education and skills, might matter more than age in shaping how they feel about tax filing. So, the old belief that age is a major factor in the tax behavior may not be true anymore. New research should look at a mix of factors to understand this better.

The study also shows that people of all ages now share more similar views about the income tax return filing, likely because of the increasing use of digital tools and easier access to online resources. Still, many people don't feel fully confident or find the process simple, which means more support and easier systems are still needed.

RECOMMENDATIONS FOR FUTURE RESEARCH/FUTURE SCOPE OF THE STUDY

While this study provides valuable insights into the relationship between age and perceptions toward income tax return (ITR) filing in Ahmedabad City, it also opens up several avenues for further exploration. The following recommendations highlight potential directions for future research to build upon and expand the current findings:

1. Incorporate Additional Demographic Variables

Future studies should include other demographic factors such as education level, income group, employment status, digital literacy, and occupation. These variables may provide deeper insights into taxpayer behaviors and reveal stronger associations than age alone.

2. Use a Larger and More Diverse Sample Size

Expanding the sample size and including respondents from different cities, states, and rural areas can enhance the generalizability of the findings. Comparing urban and rural perceptions toward ITR filing may yield significant contrasts and inform more inclusive tax policies.

3. Qualitative Research for Deeper Understanding

In addition to quantitative methods, qualitative approaches such as in-depth interviews or focus group discussions can help uncover the underlying reasons behind taxpayer attitudes, barriers to filing, and expectations from the system.

4. Study the Role of Technology and Digital Platforms

As e-filing becomes more prominent, future research can explore the impact of technology adoption, app usability, and portal accessibility on tax compliance and perception. This could also include the role of mobile apps, AI chatbots, and guided filing tools.

5. Evaluate Awareness and Education Campaign Effectiveness

Since the study found a significant association between age and the perceived need for awareness programs, future research should assess the effectiveness of existing tax literacy campaigns and identify which formats (e.g., seminars, YouTube videos, helplines) are most effective for different age groups.

6. Behavioral and Psychological Factors

Future research could explore psychological drivers such as trust in government, fear of penalties, perception of fairness, and attitude toward compliance. This would provide a behavioral economics perspective on tax return filing.

7. Longitudinal Studies for Trend Analysis

A longitudinal study design could track changes in perceptions and behaviors over time, especially as tax laws evolve and new technologies are introduced. This would help evaluate the long-term impact of reforms on taxpayer attitudes.

8. Comparative Studies Across Regions or Countries

Conducting comparative studies between different cities in India or with other developing countries can reveal regional or cultural differences in tax perception and compliance behaviors.

9. Segment-Based Policy Feedback Research

Researchers can focus on specific groups such as first-time taxpayers, freelancers, or small business owners to provide segment-wise policy suggestions and filing support solutions tailored to their needs.

10. Integration with Financial Literacy Programs

Future studies can investigate how ITR filing perception correlates with overall financial literacy and whether integrating tax education into broader financial literacy programs yields better compliance outcomes.

These recommendations aim to deepen understanding and inform more targeted, data-driven policy-making to improve the ITR filing experience and compliance rates in India.

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