

OPINION OF TAXPAYERS ON NEW INCOME TAX E- PORTAL (E-FILING 2.0)

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Abstract

E-filing 2.0 of income tax refers to “Successful filing of Income Tax Returns through the internet”. The Income tax department (ITD) desired a system that would make the process of E-filing of Income Tax Returns easier for assesses as well as less the time need for data entry at their end on receipt of the (ITR) income tax returns. This research paper is related to know the perception of taxpayers on New Income Tax E- Portal (E-Filing 2.0). For this research work primary data has been collected through questionnaire and analyzed. There are 75 respondents in this paper which be purpose and easily preferred by the individuals. The study has been used descriptive statistics, t test and ANNOVA for data analysis. Results indicated that majority of respondents are on agreement side because the value of the arithmetic mean found in various statements of questionnaire is greater than 3 indicates that all taxpayers are satisfied, despite of are many technical glitches in this portal. As far as demographic variables are concern occupation and age are not an important factor in influencing the opinion of respondents. The results suggested that although E-filing 2.0 has given simplicity of use to the income taxpayers, yet they are facing various problems like peak rush. E proceedings tab not working, difficulties in operations in this process etc

Key words: New Income Tax E- Portal (E-Filing 2.0), Income Tax Returns(ITR), Taxpayer, Income Tax Department (ITD)

Introduction

Income tax is a Direct tax. It is impact or burden a person. It is not transfer to other taxpayers. It is charge on taxable income not on total income. It is charge on previous years earning income. Section 14 of the Income Tax Act further provides that for the purpose of charge of income tax and computes the income of the Taxpayers under all the five heads, permitting exemption/deductions of each head.

- (i) Income from Salaries (Section 15 to 17)
- (ii) Income from House Property (Section 22 to 27)
- (iii) Profits and gains of Business or Profession (Section 28 to 44DB)
- (iv) Capital Gains (Section 45 to 55A)
- (v) Income from Other Sources (Section 56 to 59)

Recently, Income Tax Department has launched its new Income tax portal E-filing 2.0. E-filing 2.0 is the procedure of submitting income tax returns via the internet. It requires tax calculation software that has been pre-approved by the (IRS) Internal Revenue Service. It allows taxpayers to file taxes from home at their leisure and returns refunds much faster than E-filing paper tax forms. These facilities were not available old income tax portal. All these facilities are found in e- filing, So it is very useful for taxpayers (Like:-Convenience, Updated Status ,Database of Artifacts, Timely Refund, Easy storage of records, Error-free Return etc.) and all this facility was not available in the old income tax portal. The manual filing is the conventional method of filing returns in which a taxpayer has to manually file returns by visiting the income tax office.

The following steps are followed by taxpayers to file and submit the (ITR) income tax return during the online mode:

1. Log in to the new (ITP) income tax portal (<https://www.incometax.gov.in>) and go to e-File > Income Tax Returns > File Income Tax Return
2. Select the “Assessment Year” (21-22), “Filing type”, “Status” as applicable
3. Choose Continue if you are sure about the (ITR) income tax return type or you can press on “proceed” to help find your ITR.
4. Once you have chosen the ITR, select reason for filing & fill the applicable fields of the ITR and make the payment if applicable.
5. Click on preview option and submit ITR.
6. Click proceeds to verification.
7. Select verification mode.
- 8: Enter EVC/OTP for e verifying ITR OR Send the signed ITR - V to CPC for verification.

The Central Board of Direct Taxes (CBDT) is a part of Department of Revenue in the Ministry of Finance, Government of India. The new e-filing 2.0 website designed with convenience in mind, the portal offers features to make taxpayer e-filing 2.0 experience smoother, simpler & smarter. Now no longer must stand in long queues and no waiting for deposits. The objective of E-filing 2.0 is to provide a single window to the income tax-related services for taxpayers and other stakeholders’-filing 2.0 is a system for present tax documents to the income tax department (ITD) through the internet connection, usually without the need to submit any paper documents.

Income Tax Department has launched a new website for e-filing on 7th June 2021. This website provides many new features for the taxpayers. New URL for new website- is <http://incometax.gov.in>. This website is called "e-Filing 2.0" which is a completely new portal. It has features that make e-filing easy. The portal aims to provide income tax related services to taxpayers and other stakeholders to provide single window. New portal (e-Filing 2.0) has been integrated with the immediate processing of Income Tax Return (ITR) for quick refund issuance of taxpayers. All the interactions, uploads or pending actions related to it, one for follow-up by the taxpayer. The same will be displayed on signal dashboard. This portal has been developed as a mission mode project under the “National e-Governance Plan”.

However, after the launch, various glitches were reported by taxpayers. So in this paper attempt has been made to know the opinion of Taxpayers on New Income Tax E- Portal (E-Filing 2.0). For the purpose a field survey was conducted covering different level of taxpayer. The data was collected through questionnaire and interviews.

Review Of Literature

“K. Saravanan and Dr. K. Muthu Lakshmi(2017)” in their study state that new innovation is been skilled to citizens for recording their annual government forms through online is e-filing. The personal duty e-filing is the most elevated level of site security. The e-filing is the new successful techniques for recording annual expense form through on the web and make e-filing charge. It saves time, energy and cost and furthermore diminishes our pressure. The examination utilized a survey of 90 respondents to discover the outcome.

“Gayathri P, Jayakumar K (2016)” clarified the citizen's insight towards e-filing of personal government forms. To gauge the degree of fulfillment and consciousness of the respondents towards e-documenting, essential information was gathered with the assistance of surveys. The investigation finishes up the respondents did e-documenting because of quicker assessment discount, 4% of respondents did e-petitioning for exceptional money refund and just 7% of respondents had said that they were having no inspiration for e-recording, rather the explanation was constrained mental pressing factor.

“Geetha et al. (2012)” in their examination centered about the impression of e-recording of annual income form. To evaluate the citizen's discernment, mindfulness towards e-documenting of personal assessment forms, the examination utilized a survey of 200 respondents to discover the outcome.

“Mamta (2012)” clarified that he felt it simple to utilize e-filing framework. To examine whether the citizens had experienced any issues/ (or offices) in utilizing the e-filing framework. To break down the circumstance, 750 respondents and their outcome were recorded. It very well may be presumed that greater part of the citizens has own sufficient office to utilize e-Filing framework at home or at the working environment and usability is the main motivation to document returns on the web.

“Azmi CA, Bee LN (2010)” in their investigation examined the e-government strategy that has been forced and the ground issues associated with e-documenting framework. A study of poll was appropriated to members and upheld by unstructured meeting for a top to bottom examination about the apparent straightforwardness, helpfulness, security, working with conditions and maintenance for e-Filing framework. An example size of 450 citizens was purposively and advantageously picked to take an interest in the investigation over a time of two months of information assortment.

“Ambali RA (2009)” in their investigation talked about the e-government strategy that has been forced and the ground issues engaged with e-filing framework. A study of survey was dispersed to members and upheld by unstructured meeting for an inside and out examination about the apparent simplicity, convenience, security, working with conditions and maintenance for e-recording framework. An example size of 450 citizens was purposively and advantageously picked to partake in the examination over a time of two months of information assortment.

“Lalonde [2006]” in their study explained about analyze the possibility of execution electronic filing for case documents filed in NAFTA (North American Free Trade Agreement). The purpose of the paper was to “initiate the thought process and discussions among the three national sections of the North American Free Trade Agreement Secretariat and their respective government by outlining the issues and requirements pertaining to the execution of electronic filing and recommending a potential direction for the future”.

“Wang [2002]” in his study talked about selection of electronic expense recording frameworks. This paper talks about the variables influencing the selection of electronic expense documenting frameworks. Utilizing the innovation acknowledgment model (TAM) as a hypothetical structure, the investigation presented "saw validity" as another factor that mirrors the client's natural confidence in the electronic expense documenting frameworks. The discoveries of the examination gave significant ramifications to creating powerful electronic taxpayer driven organizations all in all and compelling electronic expense documenting frameworks specifically.

Research Gap

After study of above literature, it has found that most of work done on e-filing. No work has been done the area of Impact of New Income Tax E- Portal (E-Filing 2.0) on Taxpayer because it has recently launched. This would therefore be worth-wide to examine various taxpayers' opinion towards impact and its challenges in Indian context. The present research is humble attempt in this direction.

Objectives Of The Study

- To know about opinion of income taxpayers about E- Portal (E-filing 2.0)
- To explore the problems facing by the income taxpayers on E- Portal (E-Filing 2.0)
- To give suggestions for improvement in E- Portal (E-filing 2.0)

Hypotheses

- There is no significance difference between the opinions of various respondents on the basis of their demographics.

Research Methodology

The present research study is related to the new income tax e-filing portal. The study was depending on the responses of 75 respondents which were individual. For this purpose structured questionnaire circulated among the income taxpayers who are filing the new income tax returns (ITR) through e-filing. Personal interviews also taken for to know the problem facing by them.

The study is empirical in nature. The primary data was collected through a closed-ended structured questionnaire, which is included in schedule. The responses were measured on a 5-point Likert scale [(5) Strongly Agree (4) Agree (3) Neutral (2) Disagree (1) strongly Disagree]. The survey was conducted by questionnaire and personal telephonic interviews. The period of study was 2021. The respondents and the sample are shown in Table 1. Non-probability purposive sampling technique is used. The statistical techniques like mean, Standard Deviation, Coefficient of Variance (CV), t test and ANOVA were used for analysis.

Respondents group	Initial Sample	Final Sample
Service	40	31
Business	10	3
Professional	50	41
Total	100	75

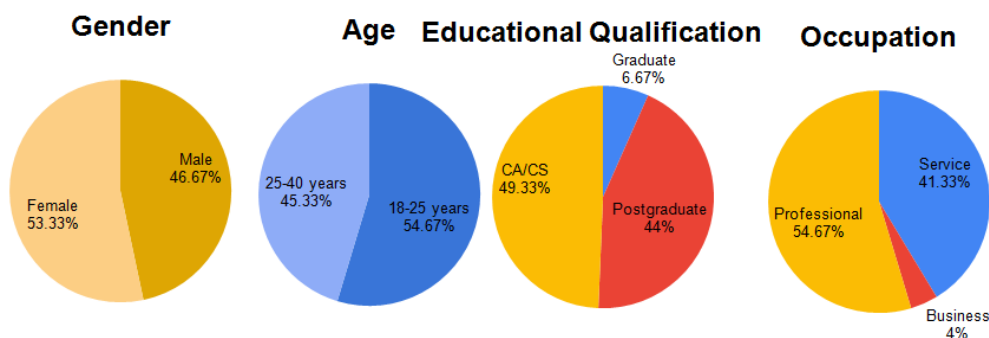
As per above Table 1 out of 40 respondents, 31 of respondents belongs from services sector, 3 persons are related to business group, 41 are from professionals. It is interpreted that majority of respondents who pay tax comes under the professional group of 41 out of 50 respondent. Because of professional are aware about E-filing Income tax. Initially questionnaire received from 100 respondents but only 75 questionnaires were found suitable for further analysis.

Data Analysis And Discussion

Demographic profile of the respondents: - The following table describes the demographic picture of the 75 respondents. In the present study the social and economics profile of the respondent which includes gender, age, education qualification, and occupation or type of taxpayers.

Table-2: Demographic profile of the respondents

Social Factors	Classification	Frequency	Percentage (%)
Gender	Male	35	46.67
	Female	40	53.33
Age	18-25 years	41	54.67
	25-40 years	34	45.33
	More than 40	No Respondents	----
Educational Qualification	Graduate	5	6.67
	Postgraduate	33	44
	CA/CS	37	49.33
Occupation	Service	31	41.33
	Business	3	4
	Professional	41	54.67
Type of Taxpayer	Individual	73	97.33
	HUF	2	2.67



The table 2 indicates 46.67% of male respondents and 53.33% of female respondents. Finally, most of respondents are females. 54.67% of respondent are highly in age group of 18-25 years. Therefore, the young generations are aware about E-filing. 49.33% of respondent are majority in CA/CS. out of 75 respondents are 41.33% of service employees, 4% of Business, 54.67% of professional. Most of important things in this questionnaire out of 75 respondents are 97.33% of individual taxpayer and remaining respondent are HUF.

Descriptive Statistics

For this research responses are collected through Google form then it was found that new portal executed by income tax department is favorable for taxpayers. Majority of respondents are on agreement side because the value of the arithmetic mean found in various statements of questionnaire is greater than 3 indicates that all taxpayers are satisfied with the new portal released by the income tax department as new option are available in this portal, which is not available in the old portal, despite of are many technical glitches in this portal.

Table 3: Descriptive statistics

S.No	Q.No	Particular	N	Mean	Standard deviation	C.V.
1	Q.1	Faceless assessment (income tax e-portal) reduced chances of corruption.	75	4.63	0.731	15.80
2	Q.8	Useful for assesses Like: Detailed FAQs, User Manuals, Videos, and chat box/live agent also provided by income tax E-portal.	75	4.56	0.721	15.81
3	Q.5	Immediate processing of Income Tax Returns (ITRs) to issue quick refunds to taxpayers.	75	4.45	0.684	15.35
4	Q.4	Technical glitches on the portal delay the submission process.	75	4.44	0.793	17.84
5	Q.2	Saves time and efforts on new portal of income tax department.	75	4.36	0.729	16.71
6	Q.6	Single dashboard to display all interactions and upload or pending actions for follow-up action by taxpayer.	75	4.35	0.726	16.69
7	Q.3	This is the future as cloud storage and paperless offices are growing.	75	4.29	0.712	16.59
8	Q.7	Taxpayers can proactively update their profile to provide details of income including salary, house property, business/profession which will be used in pre-filing their ITR.	75	4.27	0.890	20.86
9	Q.9	E-filing portal 2.0 has good regular storage and backups but sometimes they don't have sufficient technology.	75	4.27	0.664	15.57
10	Q.10	Even E-filing 2.0 seems like simple process, but paper filing has less potential security risk than E-filing.	75	4.16	0.901	21.65
11	Q.11	Paper filing has avoided you to enter your personal information (address, phone no., email, PAN no. etc.) so, will you prefer paper filing.	75	3.85	1.193	30.96
12	Q.12	Paper filing is on a safer side in terms of security and personal information but	75	3.84	1.115	29.04

		sometime post office delays in the process and your return may not reach before the deadline still will you prefer paper filing.				
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Standard deviation along with coefficient of variation (C. V.) shows that there is not much variation in the responses for all statements. The highest C. V. value is 30.96% which is for “Paper filing has avoided you to enter your personal information (address, phone no., email, PAN no. etc.) so, will you prefer paper filing”. The lowest value of C. V. is 15.35 % which is for “Immediate processing of Income Tax Returns (ITRs) to issue quick refunds to taxpayers.” Overall mean score for this statement shows agreement of respondents and variation in responses is very low. In general, C. V. ranges between these two extreme points.

The above table no. 3 respondents the priority about different perceived benefits of e-filing of income tax returns (ITR) by taxpayer. As per the study we can be said that the respondents given priority to Faceless assessment (income tax e- portal) reduced chances of corruption. Second most priority given to Useful for assesses Like: Detailed FAQs, User Manuals, Videos, and chat box/live agent also provided by income tax E-portal than E-filing as it helps them to complete whole procedure of e-filing of income tax returns while seating at home. The third most priority given by taxpayers for immediate processing of Income Tax Returns (ITRs) to issue quick refunds to taxpayers which help them in which they can easily calculate their tax amount. Then after they gave priority to technical glitches on the portal delay the submission process, Immediate processing of Income Tax Returns (ITRs) to issue quick refunds to taxpayers etc. are very simple. Here, we can say that respondents are giving most important about benefits like checking status if refund, proactively update, fast refund, Single dashboard to display all interactions, easy submission of return as they think that the refund facility is not adequate, and compliance is not easy because of sometimes websites of income tax department (ITD) are not work accurately in e-filing 2.0 of income tax return (ITR).

Age wise opinion

Table No 4: represents Age of the respondents. Out of 75 respondents 54.67% of respondents comes under the age group of 18-25 years, 45.33% are under 25-40 years, No respondents are more than 40 years in this questionnaire. It is interpreted that majority of respondents who pay tax comes under the age group of 18-25 years 54.67% out of 100%. Because of youths are aware about E-filing Income tax.

Age wise opinions of respondent about different aspects of stakeholder’s perception on new income tax e-portal and its impact have been summarized in Table 4.

Table 4: Age wise opinion

Q.No	Particular	t-test for Equality of means	DF	Sig.(2-tailed)	Hypothesis Accepted/Rejected
6	Single dashboard to display all interactions and upload or pending actions for follow-up action by taxpayer.	-2.226	73	0.029	Rejected

Results of analysis of age-wise opinion show that there is no significant difference between the opinions of various age group respondents for all but one statement. This indicates that perceptions of young age and middle age respondents regarding various tax aspects are almost similar. In other words, age is not an important factor in influencing the opinion of respondents.

Occupation Wise Opinion

Occupation wise opinion of service, business, and professional respondent about different aspects of stakeholders’ perception on new income tax e-portal and its impact have been summarized in Table 5.

Table 5: Occupation wise Opinion

Q.N	Particular	Sum of Square	D.F	Mean Square	F	Sig.	Hypothesis
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								Accepted/Rejected
8	Useful for assesses Like: Detailed FAQs, User Manuals, Videos and chat box/live agent also provided by income tax E-portal.	Between Groups	5.231	2	2.616	5.664	0.004*	Rejected
		Within Groups	33.249	72	0.462			
		Total	38.480	74				
10	Even E-filing 2.0 seems like simple process, but paper filing has less potential security risk than E-filing.	Between Groups	10.526	2	5.263	7.647	0.001*	Rejected
		Within Groups	49.554	72	0.688			
		Total	60.080	74				

*significant at 5%

Table 5 showed the opinion of Occupation wise opinion of service, business and professional Out of 12 questions, in only two questions difference is found significantly. In above two question service, business and professional respondents are strongly agree with this question followed by service, business and professional. The value of significant as found through the appropriate table is less than the value of 0.05 i.e., from which it is known that the relation of Occupation with the new income tax e-portal is meaningful.

Problems Facing By The Taxpayers On E- Portal (E-Filing 2.0)

To know the problems facing by the taxpayers with the e-filing, we interviewed various professional via telephone; the various problems were pointed out by the professionals.

The following problems are on new income tax e- filing portal.

- Digital signature Certificate (DSC) not getting registered or updated.
- New Incorporated companies or Firms are not able to register themselves on ITD Portal.
- Forget password option not working.
- IT Returns of earlier years filed cannot be downloaded and if downloaded no data appearing therein.
- IT acknowledgements IT Returns of earlier years filed can't be downloaded and if downloaded no data appearing therein.
- DIN Number not getting auto populated in new ITD website
- Challan Numbers not getting validated
- For Compliance about Vivad se Vishwas Act no tab is appearing.
- Unable to file TDS/TCS Returns
- Unable to file 15CA/15CB
- E-proceedings tab not working. AOs are issuing notices with time limits to ask for replies but we cannot file any reply because E-proceeding tab is not working. Earlier filed replies and notices are also not visible.
- Grievances registered on ITD website are deleted without addressing
- Old demands outstanding not reflected
- Old Grievances registered not reflected
- Unable to file Income Tax Returns for Assessment Year 2021-22.
- Accounts get locked, if we try to login and not able to login due to non-operability of site
- Unable to raise refund reissue request
- Unable to view Form No. 26AS
- PAN Number is not shown as valid
- Mismatch in PAN Data is shown when technically there is no mismatch
- JSON(java script object notation) Utility for filing returns for assessment year 2021-22 not available

22. If one is lucky to file a return then, while filing Verification in ITR if we select 'Self' in capacity then Name disappeared n Shown in validation errors.
23. UDIN is also not able to update for last month audit and other certification done by Chartered Accountants.
24. Rectification of return options not available and time limits are running out.
25. Return processed in March 2021 now shows under processing in view details.
26. Appeal filing after filling the form when you press save the data gets deleted. Also submit button not available on screen hence cannot file appeals.
27. Mismatch between date of birth as per pan & Aadhaar & as per portal.
28. Most of PAN Numbers are converted from non-active to active status for non-Corporate as well as Corporate
29. Sources of Income - Mapped for the employees with 24Q data (12 months entries are shown) & Property details mapped with old IT Returns filed even though same property is shown twice in some cases
30. Profile percentage increased from 70% to 85% for non-corporate Taxpayers & for corporate Taxpayers up to 95% till now as seen
31. For AOP/BOI- if key member details are updated with PAN Number of Key Member, then whether such has registered DSC or not is auto populated - thus it appears that for AOP/BOI there won't be requirement to update DSC separately though suitable clarifications is desired 32. For Corporate Taxpayers, name of the directors is not allowed to add but it captures DIN Number properly
32. TAN Number Login on new ITD is still not enabled which is necessary for filing TDS/TCS returns.
33. 34 For Corporate DSC update, email linked to Authorized signatory DSC needs to be updated but DSC registration is taking time but getting updated in the early hours.
34. Portal is running very slow and behaves erratically. Some information becomes visible at one login but disappears on subsequent login
35. All trusts, etc. are to apply for fresh approval as mandated by the Income Tax Act. The related applications are to be filed up to 75.06.2021 but form no. 10A is not available for filing on the Portal.
36. Old filed forms, audit reports, etc. are not available for download and downloaded then no data appearing.
37. E-verification of old filed ITRs is not happening.

Conclusion

This study analyzed to an empirical study of impact of e-filing on taxpayers. E-filing is the process of very useful to taxpayers whether male or female up their ITR and, it's reducing our golden time. Results indicated that majority of respondents are on agreement side because the value of the arithmetic mean found in various statements of questionnaire is greater than 3 indicates that all taxpayers are satisfied with the new portal released by the income tax department as new option are available in this portal, which is not available in the old portal, despite of are many technical glitches in this portal. As far as demographic variables are concern occupation and age are not an important factor in influencing the opinion of respondents.

The ITD organizes a lot of training programmers to e- filing upload their ITR through new income tax portal. Even now there are many technical glitches in this portal. But Infosys is trying to resolve the glitches for better service. Conclude from apt study this portal is extremely useful for all but before starting this portal by income tax department, demo should have been taken on this portal so that taxpayers of any kind do not face any problem but the problem which is happening at present is the reason why this portal has been practically launched that don't face this type of problem. Until the problems are resolved, the old portal should also be opened for all taxpayers. So that there is no delay in payment of tax to the taxpayers and it becomes easier for the government to get revenue.

The new income tax e-filing portal has become a headache for taxpayers, tax practitioners. Counting returns can be filed within a month on this portal. Out of this, thousands of TDS returns have been

rejected. Finance Minister Nirmala Sitharaman on June 20 had given one week's time to the portal's maker Infosys to resolve the problems, which had passed a week ago. Made out of 4241 crores. By the way, it was launched on 7 June. Since then it has been facing many problems. More than a dozen problems still persist. Income tax returns are not being filed in the country for more than 1 month. Seven out of four forms are not available on the portal along with income tax return. Respondents say that returns on new business are not being filed at all. Also, all TDS returns which were filed before July 3 are also rejected. ITR have to file them again. Those who have applied for the loan are facing the biggest problem due to delayed returns. Due to non-filing of return, banks are not proceeding with their file.

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Appendix:
Questionnaire

Impact of New Income Tax E- Portal (e-Filing 2.0) On Taxpayer Questionnaire

Gender: Male () Female ()
 Age: 18- 25 Year () 25 to 40 Year () More Than 40 year ()
 Qualification: Graduate () Post Graduate () C.A. /C.S ()
 Occupation: Service () Business () Professional ()
 Type of tax payer: Individual ()

Mention your opinion level regarding following:

5. Strongly Agree, 4. Agree, 3. Neutral, 2. Disagree, 1. Strongly Disagree

Sr.no	Q.No.	Particular	5	4	3	2	1
1	Q.1	Faceless assessment (income tax e-portal) reduced chances of corruption.					
2	Q.2	Saves time and efforts on new portal of income tax department.					
3	Q.3	This is the future as cloud storage and paperless offices are growing.					
4	Q.4	Technical glitches on the portal delay the submission process.					
5	Q.5	Immediate processing of Income Tax Returns (ITRs) to issue quick refunds					

		to taxpayers.					
6	Q.6	Single dashboard to display all interactions and upload or pending actions for follow-up action by taxpayer.					
7	Q.7	Taxpayers can proactively update their profile to provide details of income including salary, house property, business/profession which will be used in pre-filing their ITR.					
8	Q.8	Useful for Assessee Like: Detailed FAQs, User Manuals, Videos and chat box/live agent also provided by income tax E-portal.					
9	Q.9	E-filing portal 2.0 has good regular storage and backups but sometimes they don't have sufficient technology.					
10	Q.10	Even E-filing 2.0 seems like simple process but paper filing have less potential security risk than E-filing.					
11	Q.11	Paper filing has avoids you to enter your personal information (address, phone no., email, PAN no. Etc) so, will you prefer paper filing					
12	Q.12	Paper filing is on a safer side in terms of security and personal information but sometime post office delays in the process and your return may not reach before the deadline still will you prefer paper filing.					

13. Suggestion for improvement of new income tax E-filing 2.0 . if any Explain it.

Ans:.....

14. Problems facing by the taxpayers on E- Portal (E-Filing 2.0). if any Explain it.

Ans:.....