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An Empirical Study on Public Awareness Regarding Tax Evasion in India with Special Reference to Chennai

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A B S T R A C T

Tax evasion undermines a nation's economic stability by reducing government revenue essential for public services. In India, particularly in Chennai, understanding public awareness of tax evasion is crucial for developing effective compliance strategies. This study aims to assess the level of public awareness regarding tax evasion in India, with a specific focus on Chennai. It seeks to identify factors influencing awareness and the effectiveness of current measures in promoting tax compliance.the empirical type of research method is used.the The independent variable included in the study is age,gender,educational qualifications,occupation,and locality the dependent variable are the with sample size of 200 respondents.The Chennai Corporation has initiated field verifications of companies registered with the Registrar of Companies to identify professional tax evasion. This proactive approach aims to increase the number of professional tax assessees and enhance compliance through direct engagement and awareness campaigns.there is a pressing need for targeted educational initiatives to deepen understanding of tax evasion's legal and societal repercussions. Enhancing tax literacy, simplifying compliance procedures, and conducting regular awareness campaigns can foster a more compliant tax culture in Chennai and across India.

Keywords: Repercussions, professional, literacy, promoting, compliance

Introduction

Tax evasion in India, particularly in Chennai, poses significant challenges to economic stability and equitable development. Despite various government initiatives, the persistence of tax evasion indicates potential gaps in public awareness and compliance. Complex tax codes and a lack of transparency in financial systems made it difficult for the average citizen to comprehend the nuances of tax obligations and the implications of evasion. It seeks to identify factors influencing awareness, evaluate the effectiveness of government initiatives, and compare current trends with historical data and practices in other Indian states. This study aims to empirically assess the level of public awareness regarding tax evasion in India, with a specific focus on Chennai.

In the 18th to 19th century the expansion of formal tax systems in colonial and industrialized economies led to growing concerns about tax evasion. However, enforcement remained weak, and awareness was confined to businesses and elites. During the pre-industrial era, taxation was primarily imposed on landowners and traders, with little awareness among the general public. In many societies, tax evasion was either overlooked or considered an acceptable practice due to weak government oversight and inefficient tax collection mechanisms.

The Indian government has implemented several measures to combat tax evasion the Commercial Taxes Department of Tamil Nadu has established platforms for citizens to report tax evasion activities, encouraging public participation in enforcement. To enhance detection, the government offers rewards to individuals who assist in identifying tax evasion cases, thereby incentivizing public involvement. Educational initiatives aim to inform taxpayers about the consequences of tax evasion and the importance of compliance, addressing the perception gaps among different stakeholders.

Public perception of the ease of evading taxes without penalty can undermine compliance efforts. Complicated tax regulations can lead to unintentional non-compliance and reduced awareness of legal obligations. Lower educational attainment leads to limited understanding of tax laws and obligations.

Historically, tax evasion in India has been facilitated by complex tax structures and limited enforcement capabilities. Recent trends indicate a shift towards stricter enforcement and increased public engagement. The adoption of digital tools and data analytics has improved the identification and monitoring of potential evasion activities.

In Kerala effective local governance and transparent systems have resulted in better awareness and lower evasion rates.in Tamil Nadu despite being an economic hub, public awareness remains inconsistent, highlighting the need for sustained awareness campaigns and enforcement.

Objectives

* To Understand the concept and scope of tax evasion

* To analyse the key factors contributing to tax evasion in India

* To analyse the impact of tax evasion on India's economy and public welfare

* To evaluate the effectiveness of existing laws and policies in combating tax evasion and the role of technology in detecting and preventing tax evasion in India

Review of Literature

Srinivasan(1973) The study is aimed to analyse the concept of tax evasion.the investigative type of method is used with a sample size of 160 respondents.Understatement of income in individual income tax returns is a wide- spread phenomenon. No doubt there will be some income earners in all countries who will indeed state their true income in their income tax returns as a matter of principle.

Michael.et.al(1975) The study is aimed to examine the new approaches regarding the problem of tax evasion.The empirical type of method is used with a sample size of 150 respondents. Tax evasion is a significant challenge for governments worldwide, as it undermines public revenue and economic fairness. To address this issue, several new approaches and strategies are being developed and implemented. These involve leveraging technology, enhancing regulations, and promoting public awareness.

Charles.T.et.al(1983) The study aims to analyse regarding tax evasion and tax rates.the investigative type of method is used.Governments should aim for moderate rates that do not overburden taxpayers while ensuring sufficient revenue.Educating taxpayers on the importance of taxes and the consequences of evasion is essential.Some countries with flat or uniform tax rates have observed increased compliance due to simplicity and perceived fairness.

Marrelli(1984) The study is aimed to examines some aspects of the decision to evade indirect taxes in the context of a monopolistic firm.the empirical type of method is used with sample size of 200 respondents.The conditions for a firm's becoming a completely submerged one are derived and, finally, direct and indirect tax evasion are compared; it is shown that, for decreasing risk aversion, an indirect tax is evaded as a percentage less than a profit tax of equal yield.

Kaplan. et.al(1985) The study is aimed to analyse regarding tax evasion judgments.The investigative type of methodology is used.The simultaneous increase in income tax evasion and negative perceptions of the system suggests that the aggressiveness of tax enforcement may not be the sole or primary determinant of taxpayer behavior.An individual who believes that tax evasion is a significant problem because it is widespread is likely to assign a more severe penalty to transgressors detected evaders.

Slemrod.et.al(1985) The study is aimed to examine economic perspectives on tax evasion.The investigative type of method is used.As the government finds it increasingly difficult to raise revenue through standard channels, the appropriate policy response to tax evasion becomes an increasingly critical issue. How-ever, as we will stress below, there is an inevitable conflict between the efficient collection of taxes and common societal notions of equitable treatment of taxpayers

Spicer(1986) The study is aimed to review research on tax evasion undertaken in a number of disciplines.The empirical and theoretical type of research methodology is used.It is argued that economic models of evasion fail to account for empirical findings which suggest the importance of non-maximizing behavior and social norms of compliance. A simple model of tax evasion which incorporates these concepts is discussed. Finally, implications for future research and for tax administration and policy are suggested.

Cremer.et.al(1993)The study is aimed to analyse regarding Tax evasion and optimal commodity taxation.The empirical type of method is used with sample size of 250 respondents.Tax evasion is a significant challenge in commodity taxation, where individuals or businesses under report sales or manipulate transactions to avoid paying taxes on goods and services. This not only reduces government revenue but also distorts market efficiency.

Bosco.et.al(1997) The study is aimed to analyse Tax Evasion and Moral Constraints.The empirical type of method is used with a sample size of 150 respondents. Tax evasion has been mainly studied as a problem of choice under uncertainty. Like any portfolio manager, the taxpayer has to allocate her/his fixed gross income between two assets: a risky asset, tax evasion, and a safe asset (with a zero return), tax payment. Tax evasion activity is risky because there is a certain probability that tax evasion will be discovered and punished.

AKDEDE.et.al(2006) The study is aimed to analyse whether corruption can induce tax evasion in individuals.The empirical type of research method is used with sample size of 200 respondents.Corruption and tax evasion problems have been investigated separately before. Tax evasion is also considered to be a corrupt behavior itself. However, in this paper, corruption is taken to be a bribe taken by a government official and tax evasion is defined as an illegal act to avoid paying taxes by violating tax laws.

Fortin.et.al(2007) The study aims to analyse regarding tax evasion and social interactions.The investigative type of research method is used.Participants must decide how much income to report given individual and group tax rates and audit probabilities, and given a feedback on the other members' reporting behavior. Myopic and self-consistent expectations are considered in the analysis.

Wan(2009) The study is aimed to analyse the solution to tax evasion.The descriptive type of method is used.To collect indirect taxes, such as the unit tax, the government needs to obtain private and corporate financial records of transactions. However, unless the government is willing to pay the significant cost of monitoring the economic dealings and collection processes, such information will not ma-terialize. Owing to the asymmetry of information between the government and taxpayers, the taxpayer is tempted to underreport the due tax amounts.

Dalu.et.al(2012) The study aims to examine the impact of tax evasion.the empirical type of research method is used with sample size of 300 respondents.while others put the blame on the Zimbabwe Revenue Authority (ZIMRA) for not living up to expectation ever since the inception with regards to tax administration, others attribute it to the unpatriotic attitude of the taxpayers. Hence the study tries to come up with the causes, effects and the perpetrators of the twin devils and their economic and social impact.

Khalifa.et.al(2015) The study is aimed to examine regarding the determinants of tax evasion.The empirical type of method is used with sample size of 200 respondents evidence is still limited, several approaches to measure tax evasion remain unexplored, results are mixed and four categories of variables have been identified in tax evasion literature, including demographic, cultural and behavioural, legal and institutional, and economic variables.

Rizal palil.et.al(2016) The study is aimed to study the impact of problems faced due to tax evasion.the non doctrinal type of research methodology is used.Tax evasion, particularly in developing countries is a debatable issue. Evasion is a disease and needs to be minimized so that the black economy or hidden economy can be mitigated. This paper attempts to reveal the determinants of tax evasion from the institutional perspectives. The objective of this study is to identify the determinants of tax evasion a decade after the introduction of a Self-Assess-ment System (SAS).

Luzgina(2017) The study is aimed to analyse tax evasion in construction works.The empirical type of research methodology is used with a sample size of 200 respondents The problems of corruption and tax evasion are very relevant for most countries in the world. However, in some states the level of corruption remains very high, while in other countries it is at a rather low level. The size of corruption and tax evasion can differ not only by country, but also by sector.

Noam noked (2018) The study aims to analyse Tax Evasion and Incomplete Tax Transparency.the descriptive type of method is used.Anti-tax evasion measures might not be effective or cost-efficient if tax evaders can continue evading taxes through alternative tax evasion channels. Automatic exchange of information (AEOI) might also exacerbate the social harm from tax evasion if tax evaders take costly actions to avoid reporting

Sandford(2019) The study aims to examine policy of tax evasion.The investigative type is used.The Income Tax Act of 1961 serves as the cornerstone of India's tax legislation, outlining specific provisions to address tax evasion. Recognizing the role of public awareness in enhancing compliance, the government has initiated campaigns to educate taxpayers about their obligations and the repercussions of evasion

Peterson.k et.al(2020)the study aims to examine tax evasion and financial instability. The empirical type is used with a sample size of 100 respondents .Tax evasion significantly undermines financial stability by depriving governments of essential revenue needed for public services, infrastructure, and economic management. This loss of revenue can lead to budget deficits, increased borrowing, and reduced capacity to respond to economic challenges, thereby weakening the overall financial system.

Salimi.et.al(2021) The study aims to examine the consequences of different strategies for measuring tax evasion behavior.The empirical type of method is used with a sample size of 250 respondents.Measuring tax evasion behavior is critical for understanding its prevalence and formulating effective policy responses. Different strategies for measuring tax evasion come with their own consequences, benefits, and limitations.

Ishwarya (2023) The study aims to examine tax avoidance and tax evasion.The empirical type of method is used with a sample size of 300 respondents .Tax evasion and tax avoidance are two practices that have significant effects on the Indian economy. Tax evasion includes engaging in illegal activities to avoid paying taxes in full. Both tax avoidance and tax evasion cause a loss of government revenue, which may restrict governmental spending on infrastructure, social welfare, and development programmers. Tax avoidance refers to the legal exploitation of tax law loopholes to minimize tax liability.

Methodology

The study was based on an empirical method of research. The data was collected within Chennai by adopting the convenient sampling method and the sample size is 200. The used for the study is the structured questionnaire. The independent variable included in the study is age, gender, educational qualifications, occupation and locality the dependent variable are the The primary reason for tax evasion, The mode of receiving information about tax compliance and related laws, The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers, Are you aware of the legal consequences of tax evasion in India, The government provides enough information to educate the public about tax compliance, On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion and The tax literacy programs conducted are effective in reducing tax evasion.
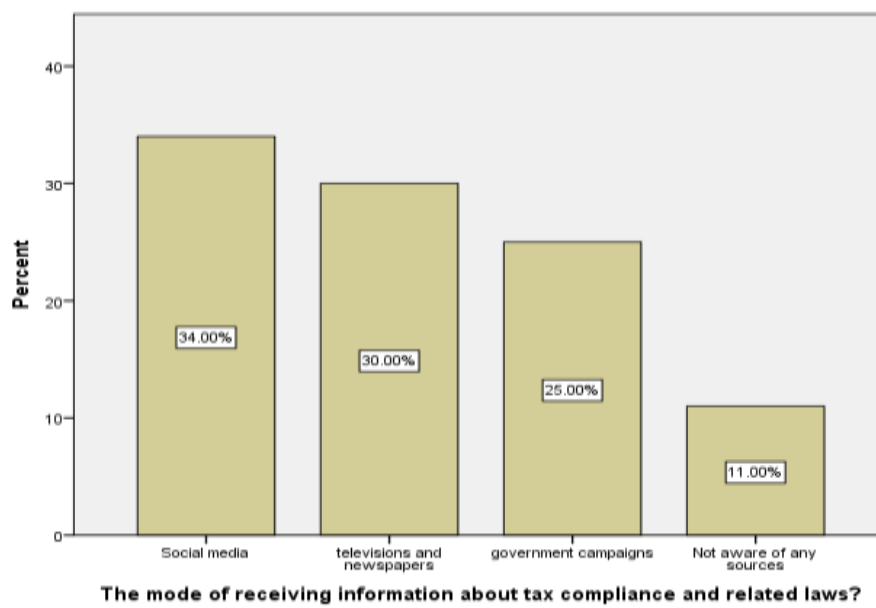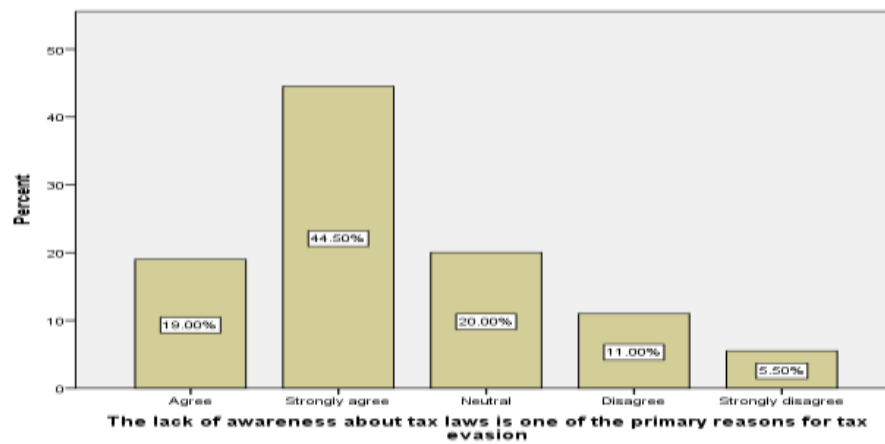
Analysis

Figure 1:
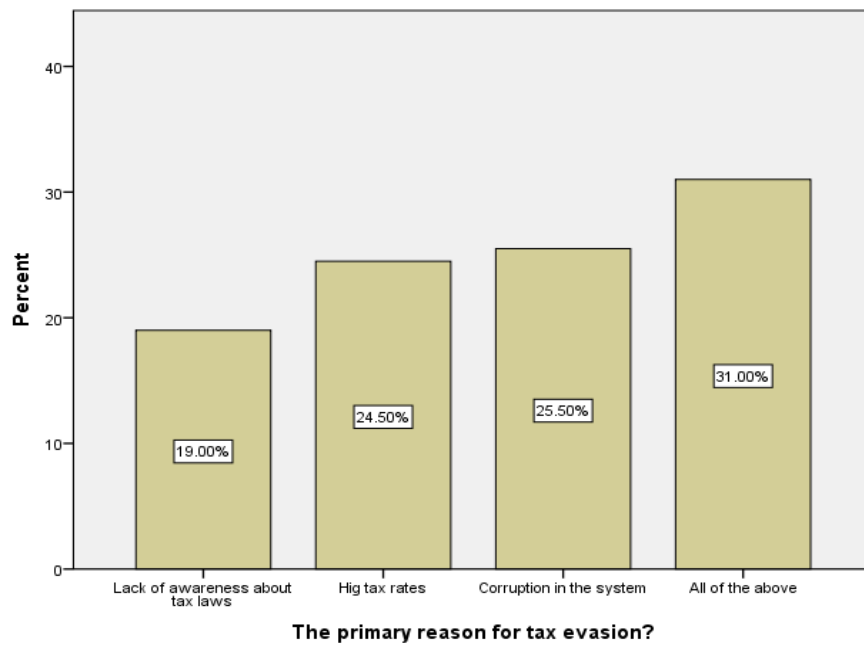
Legend: The above figure represents opinion of respondents regarding the primary reason for tax evasion
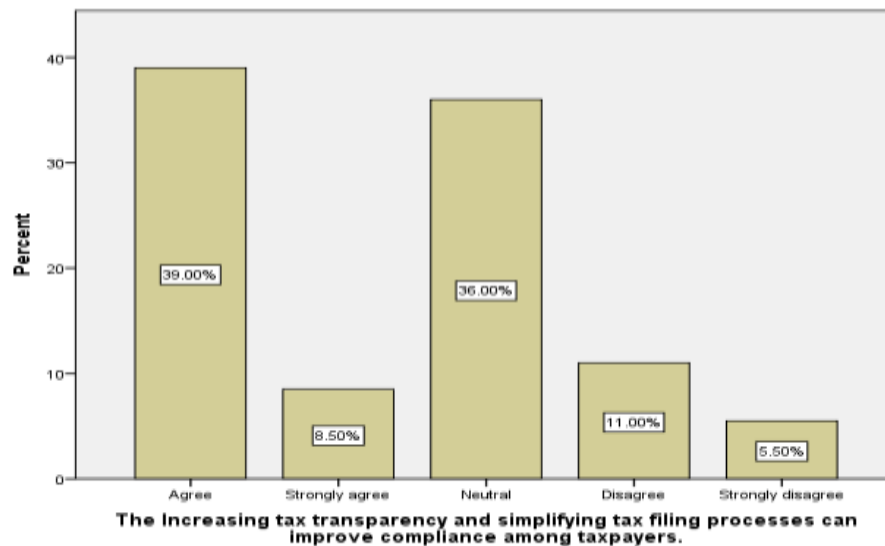
Figure 2:

Legend: The above figure represents opinion of respondents regarding the mode of receiving information about tax compliance and related laws

Figure 3:

Legend: The above figure represents opinion of respondents regarding the lack of awareness about tax laws is one of the primary reasons for tax evasion
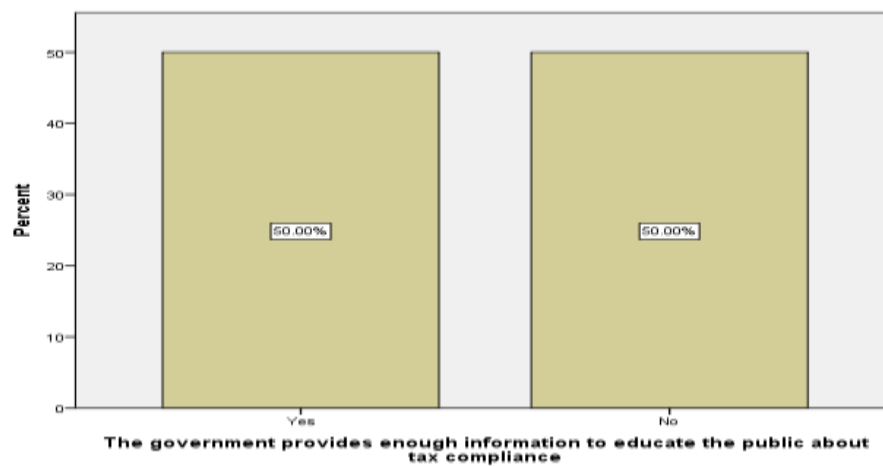
Figure 4:

Legend: The above figure represents opinion of respondents regarding the increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers

Figure 5:

Legend: The above figure represents opinion of respondents regarding are you aware of the legal consequences of tax evasion in India

Figure 6:

Legend: The above figure represents opinion of respondents regarding the government provides enough information to educate the public about tax complaince
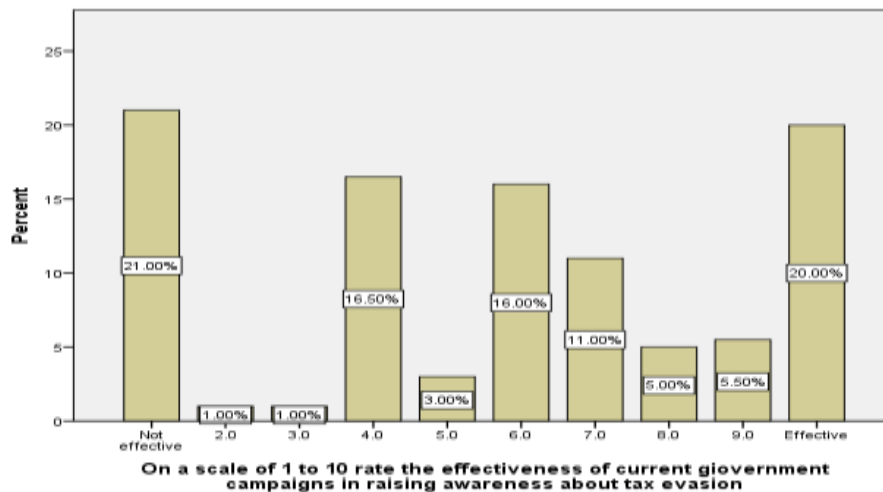
Figure 7:

Legend: The above figure represents opinion of respondents regarding the on a scale of 1 to 10 rate the effective of current government campaigns in raising awareness about tax evasion

Figure 8:
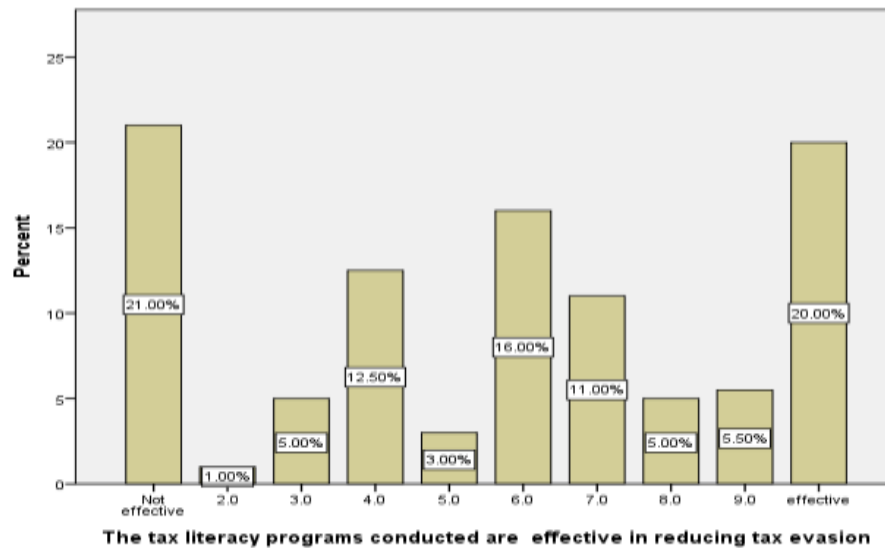
Legend: The above figure represents opinion of respondents regarding the transit literacy programmes conducted are effective in reducing tax evasion

Figure 9:
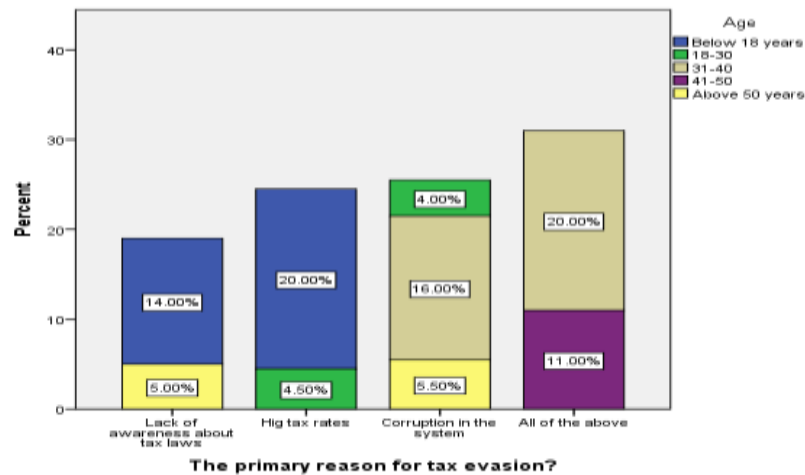
Legend:The above figure represents the opinion of respondents on "the primary reason for tax evasion"with respect to age of respondents

Figure 10:
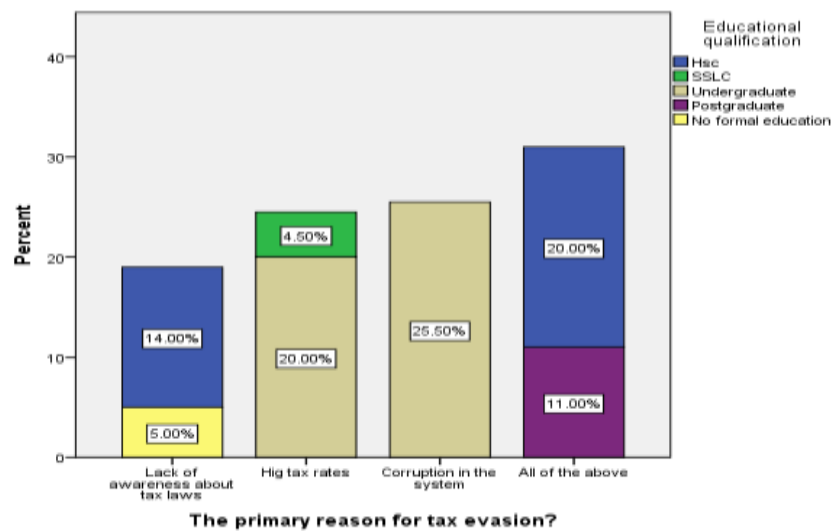
Legend:The above figure represents the opinion of respondents on "the primary reason for tax evasion"with respect to educational qualifications of respondents

Figure 11:
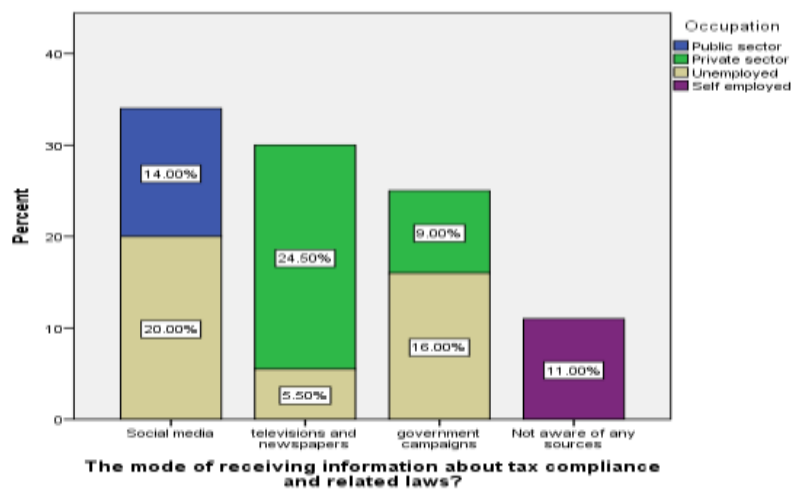
Legend:The above figure represents the opinion of respondents on "the mode off, receiving information, information about tax, compliances and related laws "with respect to occupation of respondents

Figure 12:
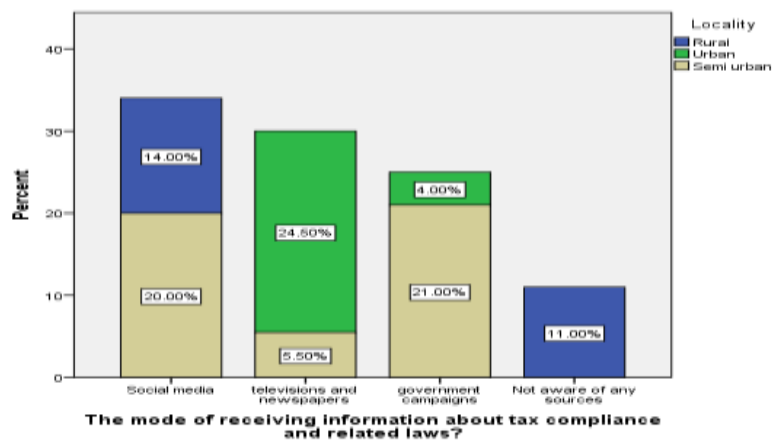
Legend:The above figure represents the opinion of respondents on "the mode off, receiving information, information about tax, compliances and related laws "with respect to locality of respondents

Figure 13:
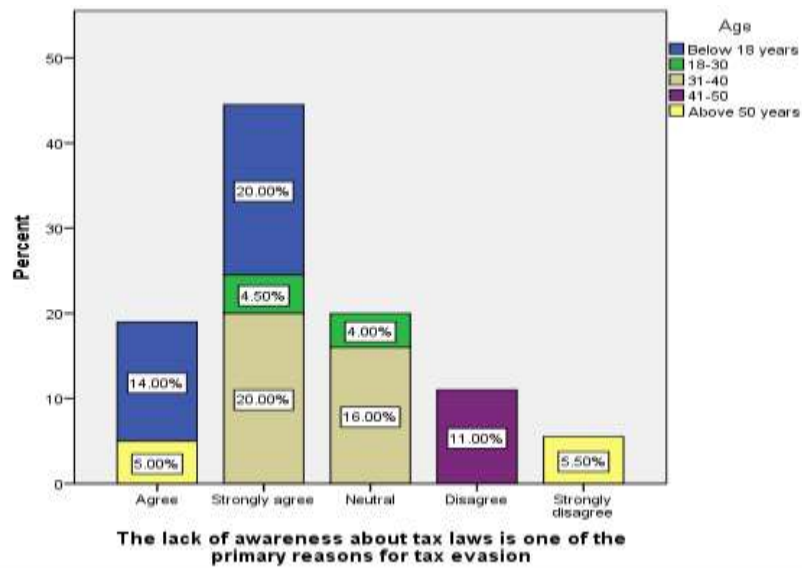
Legend:The above figure represents the opinion of respondents on "the lack of Awareness about tax laws is one of the primary reasons for tax evasion "with respect to age of respondents

Figure 14:
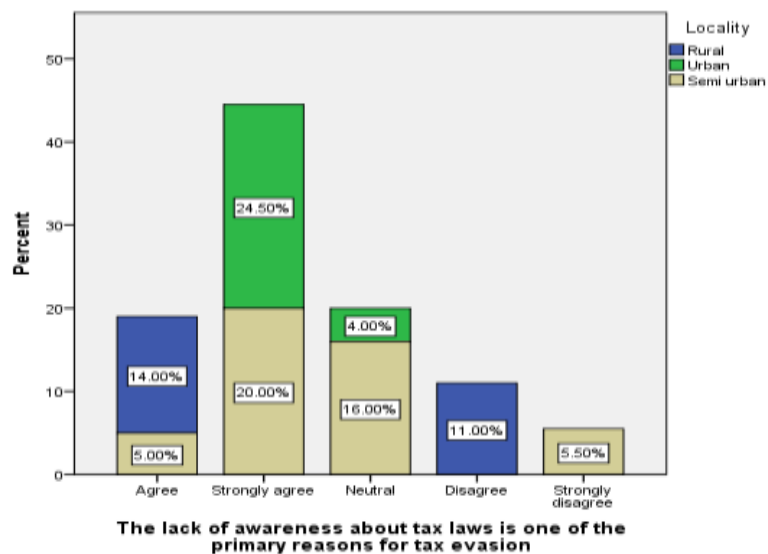
Legend:The above figure represents the opinion of respondents on "the lack of Awareness about tax laws is one of the primary reasons for tax evasion "with respect to locality of respondents

Figure 15:
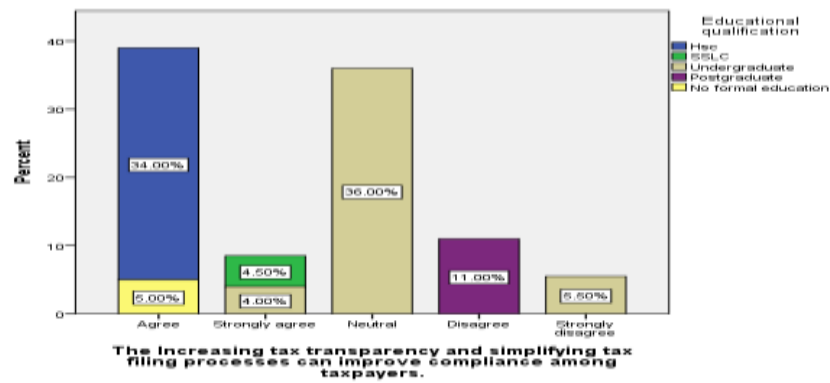
Legend:The above figure represents the opinion of respondents on "the increasing tax, transparency, and simplifying tax filing processes can improve complaince voice, among taxpayers"with respect to educational qualifications of respondents

Figure 16:
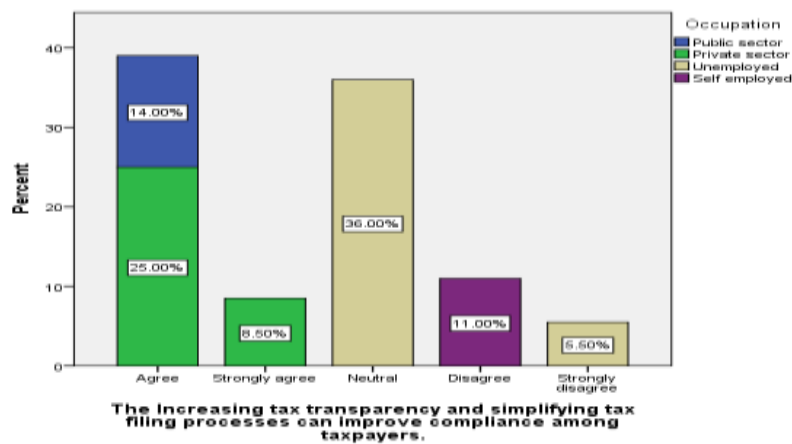
Legend:The above figure represents the opinion of respondents on "the increasing tax, transparency, and simplifying tax filing processes can improve compliance

among taxpayers"with respect to occupation of respondents
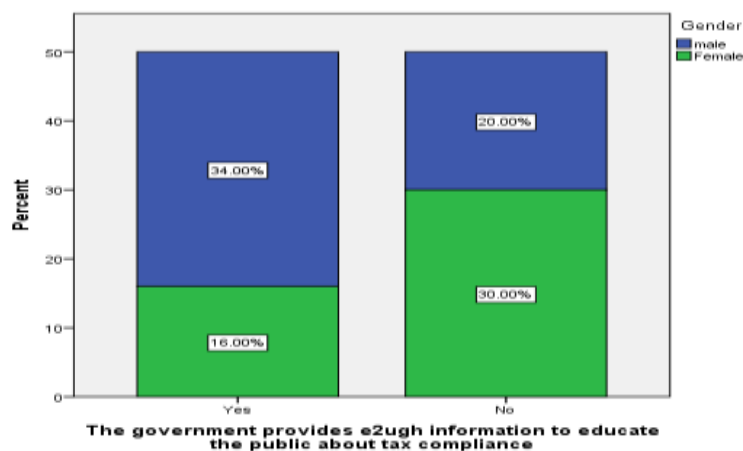
Figure 17:

Legend:The above figure represents the opinion of respondents on " are you aware of the legal consequences of tax evasion in India"with respect to gender of respondents

Figure 18:
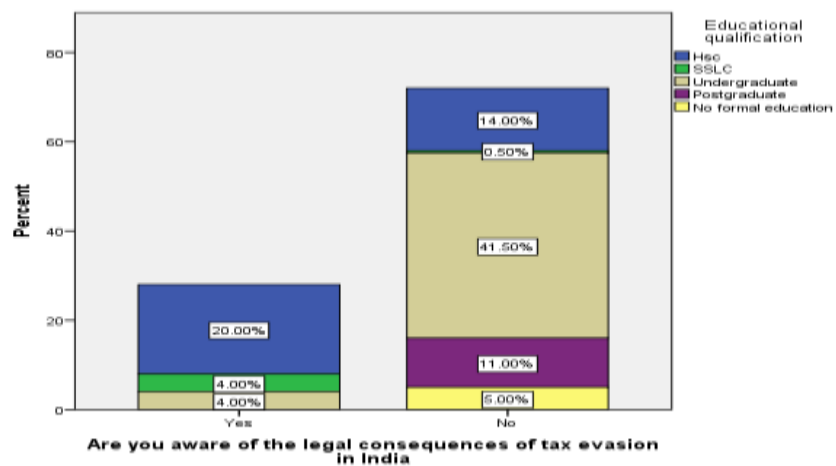
Legend:The above figure represents the opinion of respondents on " are you aware of the legal consequences of tax evasion in India"with respect to educational qualifications of respondents

Figure 19:
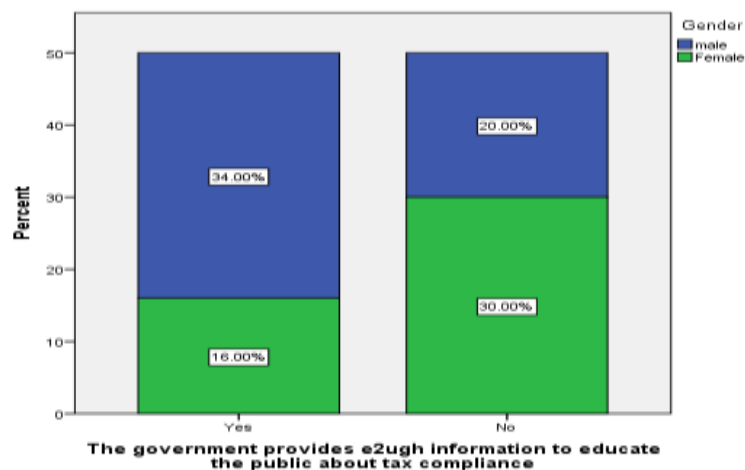
Legend:The above figure represents the opinion of respondents on " government provide enough information to educate the public about tax compliance "with respect to gender of respondents

Figure 20:
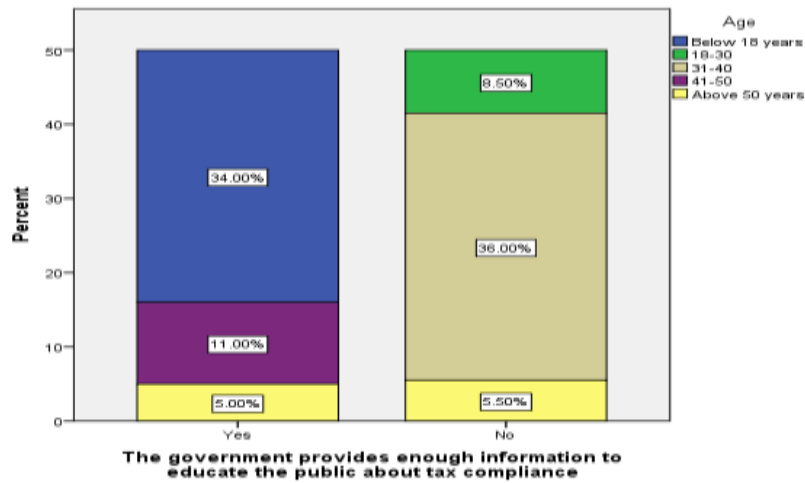
Legend:The above figure represents the opinion of respondents on " government provide enough information to educate the public about tax compliance "with respect to age of respondents

Figure 21:
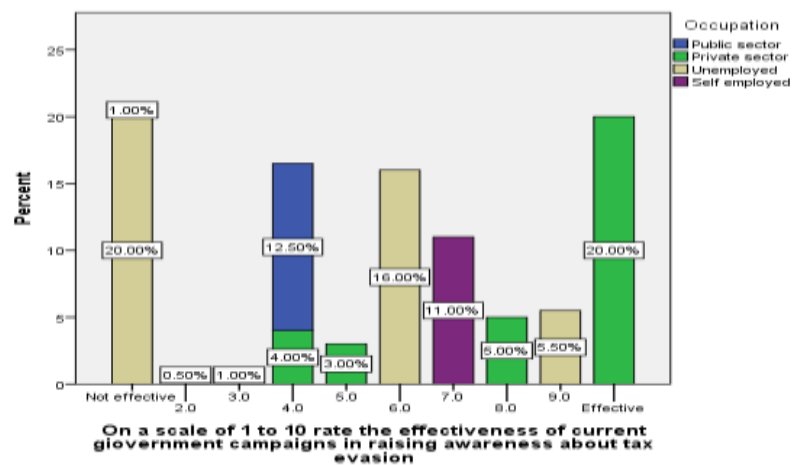
 Legend:The above figure represents the opinion of respondents on " on a scale of 1 to 10 rate the effectiveness of current government campaigns and raising awareness about tax evasion "with respect to occupation of respondents

Figure 22:
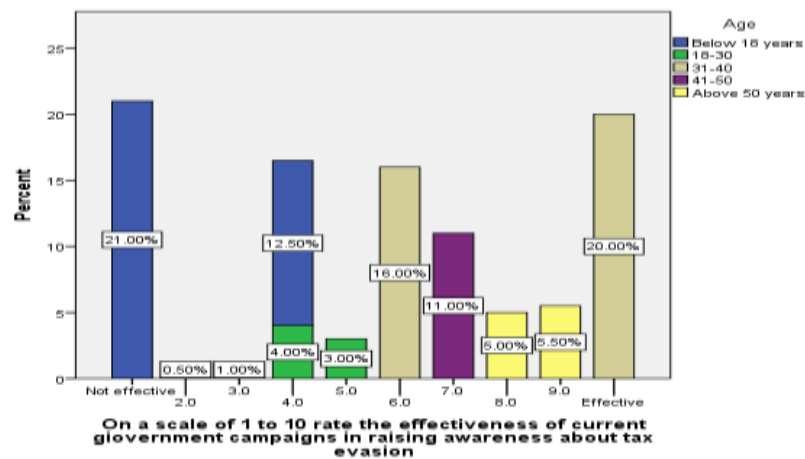
Legend:The above figure represents the opinion of respondents on " on a scale of 1 to 10 rate the effectiveness of current government campaigns and raising awareness about tax evasion "with respect to age of respondents

Figure 23:
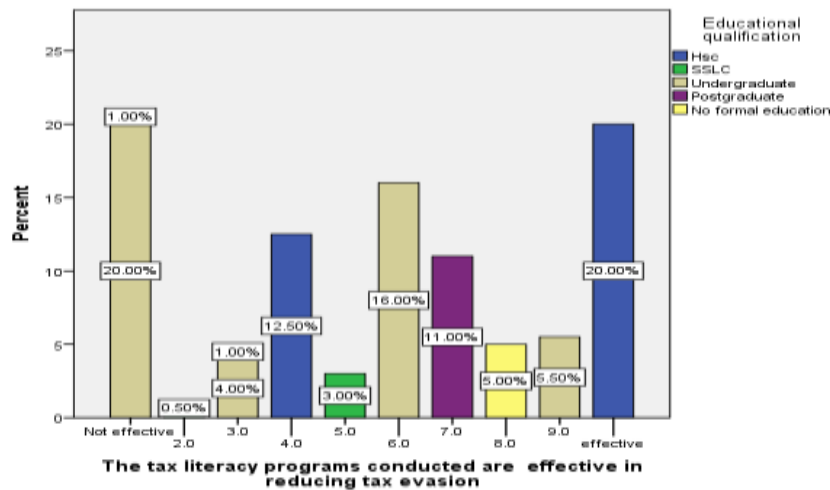
Legend:The above figure represents the opinion of respondents on " the tax literacy, programmes conducted are effective in reducing tax evasion"with respect to educational qualifications of respondents

Figure 24:
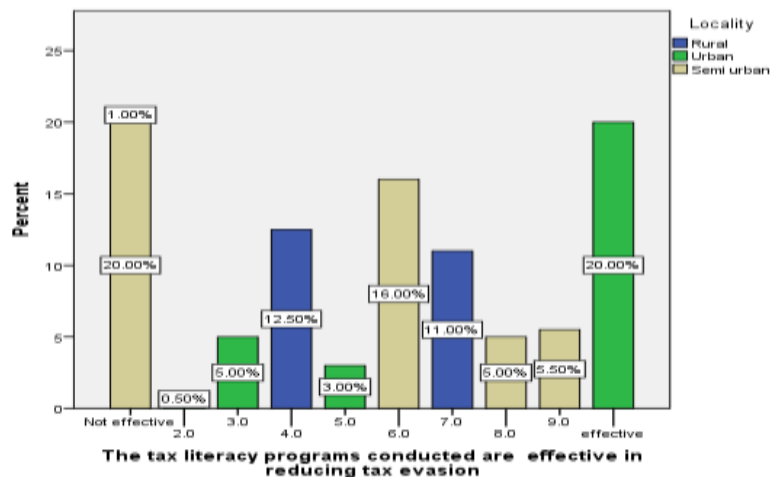
Legend:The above figure represents the opinion of respondents on " the tax literacy, programmes conducted are effective in reducing tax evasion"with respect to locality of respondents

Figure 25:

Age * The primary reason for tax evasion? Crosstabulation

Count

		The primary reason for tax evasion?				Total
		Lack of awareness about tax laws	Hig tax rates	Corruption in the system	All of the above	
Age	Below 18 years	28	40	0	0	68
	18-30	0	9	8	0	17
	31-40	0	0	32	40	72
	41-50	0	0	0	22	22
	Above 50 years	10	0	11	0	21
Total		38	49	51	62	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	237.015ᵃ	12	.000
Likelihood Ratio	305.027	12	.000
Linear-by-Linear Association	55.300	1	.000
N of Valid Cases	200		

a. 5 cells (25.0%) have expected count less than 5. The minimum expected count is 3.23.

Legend:The above figure represent chi square test "The primary reason for tax evasion"with respect to Age of respondents

Figure 26:

Educational qualification * The mode of receiving information about tax compliance and related laws? Crosstabulation

Count

		The mode of receiving information about tax compliance and related laws?				Total
		Social media	televisions and newspapers	government campaigns	Not aware of any sources	
Educational qualification	Hsc	28	40	0	0	68
	SSLC	0	9	0	0	9
	Undergraduate	40	11	40	0	91
	Postgraduate	0	0	0	22	22
	No formal education	0	0	10	0	10
Total		68	60	50	22	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	308.816ᵃ	12	.000
Likelihood Ratio	256.803	12	.000
Linear-by-Linear Association	60.268	1	.000
N of Valid Cases	200		

a. 9 cells (45.0%) have expected count less than 5. The minimum expected count is .99.

Legend:The above figure represent chi square test "The mode of receiving information about tax compliance and related laws"with respect to educational qualifications of respondents

Figure 27:

Occupation * The lack of awareness about tax laws is one of the primary reasons for tax evision Crosstabulation

Count

		The lack of awareness about tax laws is one of the primary reasons for tax evasion					Total
		Agree	Strongly agree	Neutral	Disagree	Strongly disagree	
Occupation	Public sector	28	0	0	0	0	28
	Private sector	10	49	8	0	0	67
	Unemployed	0	40	32	0	11	83
	Self employed	0	0	0	22	0	22
Total		38	89	40	22	11	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	308.816ª	12	.000
Likelihood Ratio	256.803	12	.000
Linear-by-Linear Association	60.268	1	.000
N of Valid Cases	200		

a. 9 cells (45.0%) have expected count less than 5. The minimum expected count is .99.

Legend:The above figure represent chi square test "The Lack of awareness about tax laws is one of the primary reasons for tax evasion"with respect to occupation of respondents

Figure 28:

Locality * The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.
Crosstabulation

Count

		The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.					Total
		Agree	Strongly agree	Neutral	Disagree	Strongly disagree	
Locality	Rural	28	0	0	22	0	50
	Urban	40	17	0	0	0	57
	Semi urban	10	0	72	0	11	93
Total		78	17	72	22	11	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	372.042ª	12	.000
Likelihood Ratio	293.459	12	.000
Linear-by-Linear Association	114.255	1	.000
N of Valid Cases	200		

a. 0 cells (40.0%) have expected count less than 5. The minimum expected count is 1.21.

Legend:The above figure represent chi square test "The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers."with respect to locality of respondents

Figure 29:

Age * Are you aware of the legal consequences of tax evasion in India Crosstabulation

Count

		Are you aware of the legal consequences of tax evasion in India		Total
		Yes	No	
Age	Below 18 years	0	68	68
	18-30	16	1	17
	31-40	40	33	73
	41-50	0	22	22
	Above 50 years	0	21	21
Total		56	144	200

Chi Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	241.091ª	8	.000
Likelihood Ratio	272.272	8	.000
Linear-by-Linear Association	19.303	1	.000
N of Valid Cases	200		

a. 4 cells (26.7%) have expected count less than 5. The minimum expected count is 2.75.

Legend:The above figure represent chi square test "Are you aware of the legal consequences of tax evasion in India"with respect to age of respondents

Figure 31:

Educational qualification * The government provides enough information to educate the public about tax compliance Crosstabulation

Count

		The government provides enough information to educate the public about tax compliance		Total
		Yes	No	
Educational qualification	Hsc	28	40	68
	SSLC	0	9	9
	Undergraduate	40	51	91
	Postgraduate	22	0	22
	No formal education	10	0	10
Total		100	100	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	107.148ª	4	.000
Likelihood Ratio	130.652	4	.000
Linear-by-Linear Association	1.105	1	.293
N of Valid Cases	200		

a. 1 cells (10.0%) have expected count less than 5. The minimum expected count is 4.76.

Legend:The above figure represent chi square test "The government provides enough information to educate the public about tax compliance"with respect to educational qualifications of respondents

Figure 32:

Occupation * On a scale of 1 to 10 rate the effectiveness of current gloverment campaigns in raising awareness about tax evasion Crosstabulation

Count

		On a scale of 1 to 10 rate the effectiveness of current gloverment campaigns in raising awareness about tax evasion										Total
		Not effective	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	Effective	
Occupation	Public sector	2	1	0	25	0	0	0	0	0	0	28
	Private sector	0	1	2	0	0	0	0	10	0	40	67
	Unemployed	40	0	0	0	0	32	0	0	11	0	83
	Self employed	0	0	0	0	0	0	22	0	0	0	22
Total		42	2	2	33	8	32	23	10	11	40	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	44.447ᵃ	4	.000
Likelihood Ratio	60.300	4	.000
Linear-by-Linear Association	19.303	1	.000
N of Valid Cases	200		

a. 2 cells (20.0%) have expected count less than 5. The minimum expected count is 4.50.

Legend:The above figure represent chi square test "On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion "with respect to occupation of respondents

Figure 33:

Locality * The tax literacy programs conducted are effective in reducing tax evasion Crosstabulation

Count

		The tax literacy programs conducted are effective in reducing tax evasion										Total
		Not effective	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	effective	
Locality	Rural	2	1	0	25	0	0	22	0	0	0	50
	Urban	0	1	10	0	6	0	0	0	0	40	57
	Semi urban	40	0	0	0	0	32	0	10	11	0	93
Total		42	2	10	25	6	32	22	10	11	40	200

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi Square	384.530ᵃ	18	.000
Likelihood Ratio	405.299	18	.000
Linear by Linear Association	5.885	1	.015
N of Valid Cases	200		

a. 14 cells (46.7%) have expected count less than 5. The minimum expected count is .50.

Legend:The above figure represent chi square test "The tax literacy programs conducted are effective in reducing tax evasion"with respect to locality of respondents

Figure 34:

ANOVA

Age

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	167.803	3	55.934	58.441	.000
Within Groups	187.592	196	.957		
Total	355.395	199			

Legend :The above figure represent anova test "The primary reason for tax evasion"with respect to Age of respondents

Figure 35:

ANOVA

Educational qualification

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	155.089	3	51.696	75.130	.000
Within Groups	134.866	196	.688		
Total	289.955	199			

Legend :The above figure represent anova test "The primary reason for tax evasion"with respect to educational qualifications of respondents

Figure 36:

ANOVA

Age

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	167.803	3	55.934	58.441	.000
Within Groups	187.592	196	.957		
Total	355.395	199			

Legend:The above figure represent anova test "The Lack of awareness about tax laws is one of the primary reasons for tax evasion"with respect to age of respondents

Figure 37:

ANOVA

Educational qualification

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	155.089	3	51.696	75.130	.000
Within Groups	134.866	196	.688		
Total	289.955	199			

Legend:The above figure represent anova test "The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers."with respect to education qualifications of respondents

Figure 38:

ANOVA

Age

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	167.803	3	55.934	58.441	.000
Within Groups	187.592	196	.957		
Total	355.395	199			

Legend:The above figure represent anova test "Are you aware of the legal consequences of tax evasion in India"with respect to age of respondents

Figure 39:

ANOVA

Educational qualification

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	155.089	3	51.696	75.130	.000
Within Groups	134.866	196	.688		
Total	289.955	199			

Legend:The above figure represent anova test "The government provides enough information to educate the public about tax compliance"with respect to educational qualifications of respondents

Figure 40:

ANOVA

Age

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	167.803	3	55.934	58.441	.000
Within Groups	187.592	196	.957		
Total	355.395	199			

Legend:The above figure represent anova "On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion "with respect to age of respondents

Figure 41:

ANOVA

Educational qualification

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	155.089	3	51.696	75.130	.000
Within Groups	134.866	196	.688		
Total	289.955	199			

Legend:The above figure represent anova test "The tax literacy programs conducted are effective in reducing tax evasion"with respect to education qualifications of respondents

Figure 42:

Correlations

		Age	The primary reason for tax evasion?	The mode of receiving information about tax compliance and related laws?
Age	Pearson Correlation	1	.527**	.759**
	Sig. (2-tailed)		.000	.000
	N	200	200	200
The primary reason for tax evasion?	Pearson Correlation	.527**	1	.578**
	Sig. (2-tailed)	.000		.000
	N	200	200	200
The mode of receiving information about tax compliance and related laws?	Pearson Correlation	.759**	.578**	1
	Sig. (2-tailed)	.000	.000	
	N	200	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

Legend:The above figure represent correlation Test "the primary reason for tax evasion and mode of receiving information about tax compliance and related laws"with respect to Age of respondents

Figure 43:

Correlations

		Age	The lack of awareness about tax laws is one of the primary reasons for tax evasion	The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.
Age	Pearson Correlation	1	.601**	.293**
	Sig. (2-tailed)		.000	.000
	N	200	200	200
The lack of awareness about tax laws is one of the primary reasons for tax evasion	Pearson Correlation	.601**	1	.848**
	Sig. (2-tailed)	.000		.000
	N	200	200	200
The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.	Pearson Correlation	.293**	.848**	1
	Sig. (2-tailed)	.000	.000	
	N	200	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

Legend:The above figure represent correlation Test "the lack of awareness about tax laws is one of the primary reasons for tax evasion and increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers"with respect to Age of respondents

Figure 44:

Correlations

		Age	Are you aware of the legal consequences of tax evasion in India	The government provides enough information to educate the public about tax compliance
Age	Pearson Correlation	1	-.075	.371**
	Sig. (2-tailed)		.294	.000
	N	200	200	200
Are you aware of the legal consequences of tax evasion in India	Pearson Correlation	-.075	1	-.624**
	Sig. (2-tailed)	.294		.000
	N	200	200	200
The government provides enough information to educate the public about tax compliance	Pearson Correlation	.371**	-.624**	1
	Sig. (2-tailed)	.000	.000	
	N	200	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

Legend:The above figure represent correlation Test "are you aware of the legal consequences of tax evasion in India and the government provides enough information to educate the public about tax compliance"with respect to Age of respondents

Figure 45:

Correlations

		Age	On a scale of 1 to 10 rate the effectiveness of current giovernment campaigns in raising awareness about tax evasion	The tax literacy programs conducted are effective in reducing tax evasion
Age	Pearson Correlation	1	.780**	.778**
	Sig. (2-tailed)		.000	.000
	N	200	200	200
On a scale of 1 to 10 rate the effectiveness of current giovernment campaigns in raising awareness about tax evasion	Pearson Correlation	.780**	1	.998**
	Sig. (2-tailed)	.000		.000
	N	200	200	200
The tax literacy programs conducted are effective in reducing tax evasion	Pearson Correlation	.778**	.998**	1
	Sig. (2-tailed)	.000	.000	
	N	200	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

Legend:The above figure represent correlation Test "on a scale of 1 to rate the effectiveness of current government campaigns in raising awareness about tax evasion and the tax literacy program conducted are effective reducing tax evasion"with respect to Age of respondents

Results

Figure 1: The question which was asked to the public for their responses on the primary reason of tax evasion. Most of them said it as all of the above with 31.00%,corruption in the system 25.50%,high tax rates 24.50%,lack of awareness about tax laws with 19.00%.

Figure 2: The question which was asked to the public for their responses on the mode of receiving information about tax compliance and related laws most of them said it as social media with 34.00%,televisions and newspapers with 30.00%,government campaigns with 25.00%,and least of the people said it as not aware of any sources.

Figure 3: The question which was asked to the public for their responses on the lack of awareness about tax laws is one of the primary reasons for tax evasion most of them said it as strongly agree with 44.50%,and least of them say it as strongly disagree with 5.50%

Figure 4: The question which was asked to the public for their responses on the increasing tax transparency and simplifying tax filing processes can improve compliance among tax payers most of them agree with 39.00%,neutral with 36.00%,strongly disagree with 5.50%

Figure 5: The question which was asked to the public for their responses on the are you aware of the legal consequences of tax evasion in India most of them said no with 72.00%,yes with 28.00%

Figure 6:The question which was asked to the public for their responses on the government provides enough information to educate public about tax compliance with both yes and no with 50.00%

Figure 7:The question which was asked to the public for their responses on the on a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion not effective with 21.00%

Figure 8:The question which was asked to the public for their responses on the tax literacy programs conducted are effective in reducing tax evasion with not effective 21.00%.

Figure 9:The question was asked to the public where the age of respondents compared with the opinion of the respondents on primary reason for tax evasion below 18 years people says it is due to lack of awareness about tax laws with 14.00% and high tax rates with 20.00%,31-40 say it as all of the above with 20.00%.above 50 years say it is due to corruption in the system with 5.50%

Figure 10:The question was asked to the public where the Educational qualification of respondents compared with the opinion of the respondents on primary reason for tax evasion most of the Hsc students said it as all of the above with 20.00%,undergraduate students say it as corruption in the system with 25.00%,no formal education people say it is by lack of awareness about tax laws with 5.00%

Figure 11:The question was asked to the public where the occupation of respondents compared with the opinion of the respondents the mode of receiving information about tax compliance and related laws most of the public sector people said it as social media with 14.00%,private sector people say as television and newspapers with 24.50%,unemployed people say it as government campaigns with 16.00%,self employed say they are not aware of any sources with 11.00%.

Figure 12:The question was asked to the public where the locality of respondents compared with the opinion of the respondents the mode of receiving information about tax compliance and related laws most of the rural people say it as social media 14.00%,semi urban people say it as government campaigns with 21.00%,urban people say it as televisions and newspapers with 24.50%.

Figure 13:The question was asked to the public where the age of respondents compared with the opinion of the respondents. The lack of awareness about tax laws is one of the primary reasons for the tax evasion age group of people below 18 years say they strongly agree with 20.00%,41-50 disagree with 11.00%.

Figure 14:The question was asked to the public where the locality of respondents compared with the opinion of the respondents.The lack of awareness about tax laws is one of the primary reasons for the tax evasion most of the urban people strongly agreed with 24.50%,semi urban people also strongly agree with 20.00%,rural people disagree with 11.00%.

Figure 15: The question was asked to the public where the Educational qualification of respondents compared with the opinion of the respondents on increasing Tax transparency and simplifying tax filing processes can improve compliance among taxpayers. Most of the Hsc students say it does agree with 34.00% ,Undergraduate students say it as neutral with 36.00%.postgraduate students disagree with 11.00%.

Figure 16: The question was asked to the public where the occupation of respondents compared with the opinion of the respondents increasing Tax transparency and simplifying tax filing processes can improve compliance among taxpayers.most of the private sector people agree with 25.00%,,unemployed say it as neutral with 36.00%,self employed people disagree with 11.00%.

Figure 17:The question was asked to the public where the gender of respondents compared with the opinion of the respondents are you aware of the legal consequences of tax evasion in india most of the male say mo with 50.00% female also with 22.00%

Figure 18:The question was asked to the public where the educational qualification of respondents compared with the opinion of the respondents are you aware of the legal consequences of tax evasion in India? Most of the undergraduate students say no with 41.50%,HSc students say yes with 20.00%.

Figure 19:The question was asked to the public where the gender of respondents compared with the opinion of the respondents that the government provides enough information to educate the public about tax compliance: most of the male say yes with 34.005,females say no with 34.00%.

Figure 20:The question was asked to the public where the age of respondents compared with the opinion of the respondents the government provides enough information to educate the public about tax compliance below 18 years say yes with 34.00%.31-40 say no with 36.00%.

Figure 21:The question was asked to the public where the occupation of respondents compared with the opinion of the respondents on a scale of 1 to 10 rate your effectiveness of current government campaigns in raising awareness about tax evasion most of them said as not effective

Figure 22:The question was asked to the public where the age of respondents compared with the opinion of the respondents on a scale of 1 to 10 rate your effectiveness of current government campaigns in raising awareness about tax evasion most of them said it as not effective

Figure 23: The question was asked to the public where the educational qualification of respondents compared with the opinion of the respondents on the tax literacy programs are effective in reducing tax evasion most of the people said it as effective

Figure 24: The question was asked to the public where the locality of respondents compared with the opinion of the respondents the tax literacy programs are effective in reducing tax evasion most of the people said it as effective

TABLE 1:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The primary reason for tax evasion

TABLE 2:

As p value is .000 Which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the educational qualifications of respondents and opinion on the The mode of receiving information about tax compliance and related laws.

TABLE 3:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the occupation of respondents and opinion on the Lack of awareness about tax laws is one of the primary reasons for tax evasion

TABLE 4:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the locality f respondents and opinion on the Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers

TABLE 5:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the are you aware of the legal consequences of tax evasion in India

TABLE 6:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the educational qualifications of respondents and opinion on the The government provides enough information to educate the public about tax compliance

TABLE 7:

As p value is .000 Which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the occupation of respondents and opinion on the On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion

TABLE 8:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the locality of respondents and opinion on The tax literacy programs conducted are effective in reducing tax evasion

TABLE 9:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The primary reason for tax evasion

TABLE 10:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the educational qualifications of respondents and opinion on the The primary reason for tax evasion

TABLE 11:

As p value is .000 Which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The mode of receiving information about tax compliance and related laws.

TABLE 12:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the Education qualification of respondents and opinion on the Lack of awareness about tax laws is one of the primary reasons for tax evasion

TABLE 13:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.

TABLE 14:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the education qualifications of respondents and opinion on the are you aware of the legal consequences of tax evasion in India

TABLE 15:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The government provides enough information to educate the public about tax compliance

TABLE 16:

As p value is .000 Which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the educational qualification of respondents and opinion on the On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion

TABLE 17:

As p value is .000 which is less than .005 ,null hypothesis is rejected at 5% of significance level and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on The tax literacy programs conducted are effective in reducing tax evasion

TABLE 18:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The primary reason for tax evasion and The mode of receiving information about tax compliance and related laws

TABLE 19:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The Lack of awareness about tax laws is one of the primary reasons for tax evasion and The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.

TABLE 20:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the Are you aware of the legal consequences of tax evasion in India and The government provides enough information to educate the public about tax compliance

TABLE 21:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion and The tax literacy programs conducted are effective in reducing tax evasion

Discussion

Figure 8:The majority of the responses for the opinion of the respondents on the tax literacy programs conducted are effective in reducing tax evasion most of them said it as not effective.as Tax literacy programs may not reach all demographics, especially those in rural areas or informal sectors.general distrust in the tax system or authorities could undermine the programs' credibility.

Figure 10:The majority of the responses for the opinion of the respondents compared with educational qualification of respondents regarding the primary reason for tax evasion, most of them said it as corruption in the system.Corruption in tax authorities and government institutions may discourage honest taxpayers.

Figure 12:The majority of the responses for the opinion of the respondents compared with educational qualification of respondents regarding the mode of receiving information about tax compliance and related laws most of them said it as social media.Social media platforms are easily accessible and widely used.

Figure 14:The majority of the responses for the opinion of the respondents compared with locality of respondents regarding the lack of awareness about tax laws is one of the primary reasons for tax evasion most of them strongly agreed.Tax laws are often not presented in an accessible or understandable format.

Figure 18:The majority of the responses for the opinion of the respondents compared with educational qualification of respondents regarding are you aware of the legal consequences of tax evasion in India most of them said it as no.Legal consequences of tax evasion are rarely highlighted in mainstream media.

Figure 21:The majority of the responses for the opinion of the respondents compared with occupation of respondents regarding on a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion most of them said as not effective.Campaigns might lack interactive or engaging methods to captivate audiences.

Figure 24:The majority of the responses for the opinion of the respondents compared with occupation of respondents regarding

Table 1:As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the

TABLE 19:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the The Lack of awareness about tax laws is one of the primary reasons for tax evasion and The Increasing tax transparency and simplifying tax filing processes can improve compliance among taxpayers.

TABLE 20:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the Are you aware of the legal consequences of tax evasion in India and The government provides enough information to educate the public about tax compliance

TABLE 21:

As p value is .000 at the significance level of 5 ,null hypothesis is rejected and alternative hypothesis is accepted.There is significant relationship between the age of respondents and opinion on the On a scale of 1 to 10 rate the effectiveness of current government campaigns in raising awareness about tax evasion and The tax literacy programs conducted are effective in reducing tax evasion

LIMITATIONS:

Addressing tax evasion in India, involves navigating several legal limitations that hinder effective enforcement and compliance. Firstly, the complexity of the tax code presents a significant challenge. The intricate and often convoluted nature of tax laws makes it difficult for both taxpayers and authorities to fully understand and apply them, leading to unintentional non-compliance and providing opportunities for deliberate evasion. This complexity necessitates continuous amendments to address emerging loopholes, but these efforts often lag behind sophisticated evasion strategies.

Suggestions

Enhancing public awareness regarding tax evasion necessitates a multifaceted approach. Implementing comprehensive educational campaigns can significantly improve understanding of tax obligations and the detrimental effects of evasion on economic development. Simplifying tax laws and filing procedures would encourage compliance by making the process more accessible to all citizens. Strengthening enforcement mechanisms, coupled with transparent communication about penalties for evasion, can deter non-compliance. Encouraging transparency in financial transactions and holding entities accountable can reduce illicit activities. Recent investigations, such as the Income Tax raids on producers in the Tollywood film industry, highlight the importance of vigilance in financial dealings.

4. Conclusion

The hypothesis is proved.Tax evasion poses a significant challenge to India's economic development by reducing government revenue for public welfare and infrastructure.To analyze the level of public awareness regarding tax evasion identify factors influencing compliance, and evaluate the impact of government initiatives in promoting awareness and reducing evasion.While basic tax awareness is present, many individuals lack detailed knowledge about tax laws, penalties for evasion, and the significance of compliance.A considerable portion of respondents perceived tax evasion as a victimless crime.Lack of education and understanding of tax laws.Complex tax filing procedures deter voluntary compliance.Perception of corruption and inefficient enforcement reduces trust in the system.the suggestions are Conduct targeted workshops and digital campaigns to educate citizens about tax compliance and its benefits.Introduce tax literacy programs in schools and colleges.Streamline tax filing systems further to encourage voluntary compliance, especially for small businesses and individuals.Collaborate with local bodies and NGOs to spread awareness about the social impact of tax evasion.Strengthen enforcement mechanisms and publicize success stories of penalized evaders to deter evasion.the future scope is to Develop region-specific policies based on socio-economic factors influencing evasion.Collaborative initiatives between the government, private sector, and civil society are crucial to addressing the issue effectively

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