

"User-Friendliness of the New Income Tax Portal: A Study on Individual Taxpayers' Experience"

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Abstract: This research focusses on simplifying the tax filing process for individual taxpayers. However, the user-friendliness and accessibility of this system remain critical factors for its effectiveness. This study evaluates the convenience, efficiency, and overall user experience of the new portal through a primary data collection through survey for 51 individual taxpayers. Key parameters such as ease of responsiveness, error handling, and customer support mechanisms were analyzed. The suggestions provide insights into further improvements to enhance the portal's usability for tax payers.

keywords: Income Tax Portal, User Experience, Tax Filing, Digital Accessibility, Online Tax System, Usability Evaluation

I.INTRODUCTION

Filing income tax returns is a fundamental civic responsibility, and in recent years, the process has undergone significant digital transformation. The launch of the new income tax portal was aimed at simplifying this task by offering a seamless, user-friendly, and efficient digital experience for taxpayers. While the platform has introduced features intended to improve convenience, user feedback has revealed a range of experiences—some positive, such as increased accessibility and time-saving tools, and others more challenging, including technical glitches, navigation difficulties, and error resolution issues. This study seeks to evaluate the overall usability of the new income tax portal from the perspective of individual taxpayers. By focusing on key aspects such as accessibility, operational efficiency, and the portal's ability to manage and resolve errors, this research aims to highlight both strengths and areas needing improvement. A primary data collection method, based on a structured survey, has been used to assess the portal's effectiveness in meeting user expectations.

II.REVIEW OF LITERATURE

1. **In June 2021, R. Sarvamangala and Farzana A. published an analysis in the SJCC Management Research Review.** Their research examine into the challenges and benefits of digital taxation in the context of India's burgeoning digital economy. The paper explores the introduction of the 'Equalization Levy' in 2016 and subsequent amendments aimed at taxing non-resident e-commerce operators. It provides a conceptual understanding of digital taxation, its advantages, and the hurdles faced during implementation.
2. **A study by Mishra et al. (2021) pointed out that portals like the Income Tax e-Filing system, despite being functional, are difficult for many users to navigate.** Task efficiency can be improved by streamlining the steps required to complete online services such as tax filing, ration card application, or government scholarship applications.
3. **Patel & Rathi (2021) studied the role of visual appeal in user engagement with Indian e-Government portals.** They concluded that government websites with outdated designs or overwhelming interfaces negatively impacted user experience, especially among younger and more design-conscious users. Government portals that incorporate modern, clean, and aesthetically pleasing designs tend to foster greater trust and usability, leading to increased adoption.

4. **Desai, S., and Divya, V. (2021) examined the user experience of e-filing income tax returns in India.** The authors used an online survey to collect data from 200 taxpayers, which they then analyzed using descriptive statistics and factor analysis. The findings revealed that taxpayers viewed e-filing as a convenient and time-saving process. However, they faced technical issues, complex procedures, and difficulty understanding the system. The study discovered five factors influencing the e-filing user experience: perceived usefulness, ease of use, system quality, information quality, and trust. The authors concluded that addressing the identified challenges and improving the system's perceived effectiveness and ease of use could improve the user experience and promote adoption in India.
5. **Etinick Mutinda Kasyoka, Dr. Muchelule Yusuf, Dr. Anaya Senelwa (2022) Digital Literacy and Successful Implementation of Electronic Tax Administration System in Nairobi Country:** Digital literacy played an key role In electronic tax system and its adoption process. This study talks about technical proficiency which enhanced the system adoption, with overall concern about information security.
6. **Preeti Raut and Vijay Pal Singh (2024) Security and Privacy Challenges In E-Governance Implementation:** This study says that E-Governance has enhanced the efficiency and also made it accessible but in other hands it also faced challenges in by providing security and privacy. This study highlights the need for a Stronger cybersecurity measures and regulations.
7. **Edidiong Bassey and Emer Mulligan (2022) A Conceptual Framework For digital tax administration – A systematic review:** This research paper highlights the administration and its necessity in comprehensive approach to ensure progress in digital tax. It also considers stakeholder and performance-based factors so that it can implement more effective digital tax services.
8. **Siti Nuryanah, Sylvia Veroniva Narulita Purnam Siregar, Imam Arifin, Lura Sofyan (2024) Tax payers' perceptions of a New Digital Tax Returns Feature: A Case Study In Indonesia:** The literature emphasizes how important digital transformation is to improving the effectiveness and equity of the tax system. Research highlights how taxpayers view the adoption of digital tax return features, with acceptance influenced by perceived usefulness, usability, and tax transparency.
9. **Ikvinderpal Singh and Nidhi Aggarwal (2023) Role of AI Chatbot in Income Tax Prediction in India:** The literature review emphasizes the necessity of precise tax computations as well as the increasing complexity of the Indian income tax system. According to studies, AI chatbots streamline the filing process while improving tax prediction accuracy and efficiency. To reach their full potential, however, issues with moral concerns and complying with laws must be resolved.
10. **Alka Misra, Durga Prasad Misra, Lokesh Joshi, Ashutosh Prasad Mauray (2024) Benching of Government Websites: An Approach Towards Good Governance:** Research highlights the importance of evaluation parameters like security, reach, content quality, and interactivity. In order to evaluate and enhance Indian government websites and bring them into line with national development aims this investigation expands on earlier frameworks.
11. **Asia Rehman and Rohit Donni (2025) The Future of Digital Services Taxation: Regulatory Frameworks, AI, and Blockchain Innovations:** The decentralized structure of blockchain improves tax administration by fostering greater trust between governments and digital service providers. Global cooperation, data privacy issues, and regulatory adaptation, however, continue to be major obstacles to successful implementation.
12. **Edidiong Bassey, Emer Mulligan and Adegboyega Ojo (2024) A Conceptual framework for digital tax administration – A Systematic review:** The study says that successful digital tax service implementation beyond conventional technology acceptance models, the resulting conceptual framework identifies 15 crucial themes categorized into Context, Stakeholders, Technology, and Demonstrated Results.
13. **Matthieu Bellon, Era Dabla-Norris, Salma Khalid, Frederico Lima (2022) Digitalization to improve tax compliance:** Evidence from VAT e-Invoicing in Peru: This study says that by increasing reported sales, purchases, and VAT liabilities, e-invoicing dramatically improves tax compliance, especially for small businesses and high noncompliance sectors, according to a number of studies, including data from Peru.
14. **Veena S. Singaram, Rayishnee Pillay and Esther L. Mbobnda Kapche (2024) Exploring the role of digital technology for feedback exchange in clinical training: a scoping review:**

This study says that with the advantages like immediacy and personalization, recent research highlights the expanding use of digital tools—such as web platforms, mobile apps, and artificial intelligence—for providing feedback in clinical education.

15. **Muslim Muslim (2024) E-commerce Taxation Challenges and Opportunities:** According to the study, tax jurisdiction, digital goods valuation, and regulatory arbitrage are some of the major issues facing e-commerce taxation. In order to ensure efficient taxation in the digital economy, studies highlight the necessity of creative tax laws, global collaboration, and technological instruments like digital services taxes (DSTs) and real-time reporting.

OBJECTIVES

1. To evaluate the ease of use of the new income tax portal for individual taxpayers.
2. To assess the common challenges faced by users while filing tax returns.
3. To analyze the efficiency of the portal's support mechanisms.
4. To provide recommendations for improving user experience.

III.RESEARCH METHODOLOGY

1. Research Design

This research adopts a quantitative research design to simplify the tax filing process for taxpayer. A survey-based approach is used to collect data from individuals across different income groups, occupations, and financial backgrounds. The research aims to identify how accessibility, a user-friendly interface, and streamlined processes for digital tax compliance.

2. Data Collection Method

The primary data for this research is gathered through an online structured questionnaire. The survey consists of multiple-choice questions that capture key aspects such as ease of use of tax portal, challenges faced at the time of ITR filing, and areas of improvement. The questionnaire is designed to ensure user friendly, clarity and consistency in responses, making the data suitable for statistical analysis. The questionnaire includes:

- Demographic information (age group)
- Tax awareness (familiarity with tax laws, influence of tax incentives)
- Digital Proficiency (Beginner, Intermediate, Advanced)
- Difficulties while using the portal (understanding, technical issues)
- Error messages (explanations on the portal helpful in guiding you to a solution)

3. Sampling Method

The study uses a non-probability convenience sampling method to collect responses. Participants are selected based on their type of ITR filing, and willingness to complete the survey. Although this method does not guarantee full representation of the entire population, efforts are made to include diverse respondents across different income brackets, professions, and financial knowledge levels to enhance the validity of findings.

4. Sample Size

The research aims to collect responses from at least 51 participants to ensure meaningful and statistically relevant results. A larger sample size would provide better insights into individuals taxpayers and their experience across different economic and demographic groups.

5. Data Analysis Method

The collected data will be analyzed using descriptive statistics were used to interpret survey responses. Statistical methods such as frequency distribution, percentage analysis, and cross tabulation will be applied. For deeper insights:

- Frequency distribution & percentage analysis (e.g., ease of navigation, common issues)
- Chi-square test to determine associations between variables (e.g., support use vs. satisfaction)
- Cross-tabulation to explore relationships between demographics and portal experience

6. Research Variables

The study consists of the following key variables:

- Dependent Variable (Outcome): Perceived User-Friendliness of the Portal
- Independent Variables (Factors influencing user-friendliness perception) These are the possible influencing factors like Ease of Navigation, Loading Speed/Performance, Clarity of Information, Technical Glitches or Errors Encountered, Availability of Help or Support Tools (e.g., chatbots, FAQs).

- Moderating or Control Variables (Demographics or other characteristics. These helps explain variation in responses like Age, Education Level, Tax Filing Experience (beginner, intermediate, advanced).

IV.DATA ANALYSIS

The survey results offer valuable insights into the user experience of the new income tax portal. A majority of respondents (18–25 age group) were younger, indicating a tech-savvy demographic that may influence perceptions of usability. However, the inclusion of older age groups ensures diverse feedback across different experience levels. Respondents showed a balanced distribution in digital proficiency, with beginners (33.3%), intermediates (35.3%), and advanced users (31.4%) all represented—highlighting varying levels of comfort with the platform.

A significant 74.5% of users had experience using the portal, with most rating its navigation as neutral (35.3%) or slightly easy (23.5%). While 29.4% found filing intuitive, 56.9% needed help, indicating a need for clearer guidance and simpler processes. Filing time varied, with 43.1% completing it in 30 minutes to an hour, 31.4% under 30 minutes, and 25.5% taking over an hour—reflecting mixed levels of efficiency.

Common challenges included difficulty understanding specific fields (43.1%) and technical issues (17.6%). Error messages were considered moderately helpful by 54% of users, but 22% found them unclear, suggesting a need for improved clarity and direction in resolving issues.

While 38% reported a seamless experience, the majority (62%) faced hurdles, emphasizing the need for more intuitive design and real-time assistance. The support section earned a mix of reviews—most users rated it as "satisfied" or higher, yet a notable group found it inadequate.

Overall satisfaction was moderate, with 33.3% “satisfied” and 13.7% “very satisfied,” though 23.5% expressed dissatisfaction. When asked about future filing preferences, 58.8% preferred self-filing, while 41.2% leaned toward professional help, signaling that greater confidence could be built through improved support and usability.

Key improvement suggestions included increasing website speed (52.9%), simplifying navigation (45.1%), clearer instructions (43.1%), and adding tutorials (41.2%). These recommendations point to the need for both technical and user-experience enhancements to improve efficiency, guidance, and overall satisfaction.

V.HYPOTHESIS

Chi-square Test

1. Support Use vs. Satisfaction

Satisfaction							Total
Support use		Very Dissatisfied	Dissatisfied	Normal	Satisfied	Very Satisfied	
	Very Poor	3	2	0	0	0	5
	Poor	0	3	3	1	0	7
	OK-OK	0	3	11	7	0	21
	Good	0	0	1	8	0	9
	Very Good	1	0	0	1	7	9
Total		4	8	15	17	7	51

- **Null Hypothesis (H_0):** There is no significant relation between support use and user satisfaction level.
- **Alternative Hypothesis (H_1):** There is a significant relation between support use and user satisfaction level.

Chi-Square Test of Independence

Expected Frequencies

Support Use	Very Dissatisfied	Dissatisfied	Normal	Satisfied	Very Satisfied
Very Poor	0.392	0.784	1.471	1.667	0.686
Poor	0.549	1.098	2.059	2.333	0.961
OK-OK	1.647	3.294	6.176	7.000	2.882
Good	0.706	1.412	2.647	3.000	1.235
Very Good	0.706	1.412	2.647	3.000	1.235

Chi-square statistic	82.50
Degrees of Freedom	16
p-value	5.89e-11
Decision	We reject the null hypothesis. (Ho)

Interpretation: There is a statistically significant relation between Support Use and user satisfaction that is the level of satisfaction depends on the degree of support provided by customer care for the same.

2. Error Message Clarity vs. Filing Preference

Error message	Filling Option			Total
		I will continue filing myself	I would prefer professional help	
	Yes, they were clear and helpful	12	1	13
	Somewhat helpful but needed improvement	16	11	27
	No, they were confusing or unhelpful	2	9	11
Total		30	21	51

- **Null Hypothesis (H₀):** There is no association between error message clarity and filing option.
- **Alternative Hypothesis (H₁):** There is an association between error message clarity and filing option.

Chi-square statistic	13.54
Degrees of Freedom	2
p-value	< 0.01
Decision	Since p < 0.05 , we reject the null hypothesis.

Interpretation: There is a statistically significant association between the perceived helpfulness of error messages and the preferred filing option. This result shows that taxpayer payers like to fill their own return when customer support help is provided in proper way and vice versa.

3. Age and filing preference

		Would you prefer to continue filing your tax returns yourself using the new portal, or would you seek professional help next time?		Total
Age		I will continue filing myself	I would prefer professional help	
	18-25	11	9	20
	26-35	8	4	12
	36-45	5	1	6
	46-55	2	5	7
	55 and above	4	2	6
		30	21	51

Expected Frequencies

Age Group	Continue Filing	Prefer Professional Help
18-25	11.76	8.24
26-35	7.06	4.94
36-45	3.53	2.47
46-55	4.12	2.88
55 and above	3.53	2.47

Chi-Square Statistic

Chi-square value	4.71
Degrees of freedom	4
p-value	0.318
Decision	Since p> 0.318 , we accept the null hypothesis.

Interpretation: Since the p-value (0.318) is greater than the significance level (0.05), we fail to reject the null hypothesis. There is no statistically significant association between age group and preference for tax filing method.

VI.RESULTS

- Summary of survey findings regarding portal accessibility and efficiency.
- Identification of primary challenges such as technical glitches, lack of guidance, and error resolution issues.
- Comparison of experienced and novice users' feedback on ease of use.
- More improvement is needed from customer care side in the right time.
- Taxer payers' complaint that the tax amount calculated by the site is incorrect and repeated notice are send to the taxpayer for the same payment.

VII.CONCLUSION

This study provides a comprehensive evaluation of the new income tax portal, focusing on user experience. While the portal offers enhanced accessibility, a user-friendly interface, and streamlined processes for digital tax compliance. These features mark significant progress towards modernizing the tax filing experience for individuals and businesses. However, the analysis also identifies notable weaknesses, particularly in areas such as site navigation, error resolution mechanisms, and the availability of timely taxpayer support. These issues have led to frustration among users and could potentially hinder broader adoption of the platform. Based on user feedback and usability testing, the study offers actionable recommendations aimed at enhancing the overall functionality and reliability of the portal. Addressing these challenges will not only improve user satisfaction but also strengthen trust in the digital taxation system. Policymakers and developers are encouraged to prioritize these improvements to ensure a seamless and efficient tax filing experience for all users.

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