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Exploring the Charge of Tax: Understanding its Importance in the Indian Tax System

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ABSTRACT: India's tax system is crucial in forming the nation's economic structure by providing the necessary funds for governance, infrastructure development, social welfare schemes, and public services. At the heart of this system lies the theory of tax charges, which serves as the legal basis for imposing monetary obligations on individuals, businesses, and organizations. These charges are fundamental to the operation of both direct and indirect taxes and are instrumental in ensuring a steady flow of revenue to support state expenditure.

Despite its central role, the concept of tax charges remains complex and often misunderstood by the general public. The intricacies involved—such as tax exemptions, deductions, liabilities, and the scope of taxable events—can create confusion and give rise to issues such as non-compliance, tax evasion, and inefficiencies in revenue generation. Therefore, understanding the nature and implications of tax charges is crucial not only for tax practitioners and policymakers but also for ordinary taxpayers, who are directly affected by these fiscal obligations.

Analyzing the types of tax charges under the Indian tax system is the goal of this article, focusing on how they contribute to government revenue, encourage compliance, and influence economic growth. It also explores how tax charges affect both taxpayer behaviour and government policy. By analysing the current system, the paper identifies key issues such as administrative inefficiencies, legal complexities, and the unequal distribution of the tax burden across socio-economic classes. In light of India's ongoing economic development, the demand for a more effective, transparent, and progressive tax system is more urgent than ever. This study also proposes potential reforms to streamline the tax charge mechanism and enhance overall tax efficiency.

KEYWORDS: Tax charges , direct and indirect taxes, Non- compliance , tax evasion, revenue generation, administrative inefficiencies, legal complexities.

I. INTRODUCTION

Taxation is the backbone of a country's economy, as it provides the government with the required money to run public services, develop infrastructure, and support economic growth. The charge of tax is one of the basic concepts in the Indian tax system and defines the legal obligation of individuals, businesses, and other entities to pay taxes. It prescribes who has to pay tax, on what income or transaction, and at what rate. This concept is very imperative for taxpayers, policymakers, and businesses to ensure compliance and effective financial planning.

The Indian taxation system is basically categorized into two broad heads: both direct and indirect taxes. Income tax is one type of direct tax that both individuals and corporations must pay based on their earnings. The 1961 Income Tax Act serves as the foundation for these, which dictates the conditions of liability to tax, exemption, and deduction. The Goods and Services Tax is one example of an indirect tax that is applied to goods and services at every stage of the supply chain. In fact, the GST Act, 2017, actually subsumed multiple indirect taxes and replaced them with one, thus unifying the system and easing administrative and compliance aspects for tax administrators.

The charge of tax depends on various parameters such as residential status, the source of income, the nature of the transaction, and also the applicable tax laws. Just like in the case of income tax, the amount of tax liability depends on residential status, the total income earned during a financial year, and the exemptions and deductions available.



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Similarly, under GST, the charge of tax depends on the nature of goods or services supplied, the place of supply, and the applicable GST rate.

II. REVIEW OF LITERATURE

1. 'The accounting role in determining the corporate tax base in India' Susana Aldeia, Academy of Strategic Management Journal 20, 1-7, 2021'.

This article attempts to ascertain the role that Indian corporations' accounting plays in establishing the corporate income tax legislation. It examines legal documents including the Indian Constitution, Accounting Law, and Corporate Income Tax Law in order to do this. It is evident that in order to create the Indian Accounting Standards, accounting legislation took the IASB's guidelines as a guide. A collection of distinct accounting standards is presented by them. But their primary objective is to help with the financial statement preparation so that investors may make informed financial judgments. The accounting standards have no bearing on the taxes of legal companies. Accounting rules for calculating business taxes are not presumed by the corporate income tax law. Being a reiteration of legislative provisions, they encourage the explicit elaboration of every component in the taxes computation.

2. 'Prioritizing GDP or Tax Revenues: Indian Economists' Dilemma, Rajat Deb, Devi Baruah, SEDME (Small Enterprises Development, Management & Extension Journal) 48 (2), 160-176, 2021'.

A well-run tax system with reasonable tax rates is expected to produce significant income, which will lower the budget deficit, create jobs, and control inflation. Instead of using data analytics, the Indian tax administration has adopted a fixed money value target for each region, using the authority to levy taxes as though it were taken for granted. From 2017 to 2018, the average statutory tax rate and the effective tax rate were at their highest. Instead of prioritizing the highest possible tax collection, greater attention should be paid to structural reforms for investment and household savings as well as the generation of non-tax income through diverse sources in order to boost GDP development.

3. 'Role of Ethics in Tax Compliance, Aditi Mishra, Issue 3 Int'l JL Mgmt. & Human. 4, 302, 2021'.

According to the literature, the trade-to-GDP ratio has been rising over time and serves as a clear sign of the Indian economy's growing economic integration with the rest of the world. Another significant aspect of foreign direct investment (FDI) into India is that 53% of it comes from low-tax nations, demonstrating the presence of active tax planning and Base Erosion and Profit Shifting (REPS). Tax-related concerns now arise due to the growing interplay between the home economy and the global market. It is well known that multinational corporations frequently relocate their earnings to tax havens and low-tax nations in order to reduce their tax obligations. Common people also engage in tax avoidance and evasion. Emerging discussions about strategies to lessen tax evasion and avoidance become crucial in this situation. While traditional sanctions are frequently used to accomplish this, the current study examines the function of moral arguments and ethics in guaranteeing tax compliance and emphasizes the significance of tax literacy. For higher long-term benefits, it is determined that the traditional punishments system has to include moral arguments.

4. 'Impact of tax knowledge and technological change in the tax system on business performance: A PLS-SEM analysis, Neba Bhalla, Rakesh Kumar Sharma, Inderjit Kaur: Sustainability 14 (16), 10217, 2022'.

The economy and the healthy growth and development of enterprises depend heavily on taxes. Knowledge about taxes and proper planning regarding them can make a huge difference between failure and success for a business. This work therefore attempts to investigate how tax knowledge affects business performance. The initial survey of 450 Indian MSMEs that are registered served as the basis for the study. According to the empirical findings of the Partial Least Square Structure Equation Modeling, tax expertise increased operational effectiveness and protected businesses against tax fraud.

Furthermore, enterprises were able to administer and govern their taxes correctly, increasing their production, thanks to technological advancements and knowledge of the tax system. Policymakers, governments, and businesses may find the results helpful because thorough tax knowledge would result in prompt tax compliance and a decrease in tax evasion, avoidance, and scams.

5. 'An Analytical Perspective of the Indian Tax Structure Samyukta P Menon, Ashwathi KP: Issue 6 Indian JL & Legal Rsch. 4, 1, 2022'.

The tax system that each country has in place has a big impact on its economic health. The government's main source of funding is taxation. A nation's economy is strengthened by a tax regime that facilitates commercial activities in a



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hassle-free manner and avoids tax evasion. Despite a number of changes, the Indian tax system is still far from ideal. The Indian tax system will need to be significantly changed in the near future to address a number of issues, such as tax evasion, an excessive reliance on indirect taxes, the expansion of the parallel economy, and black money. It is necessary to assess how India's tax system has developed. Therefore, this research paper aims to examine the development of the taxation regime and evaluate India's existing tax system as well as recent modifications. Our goal is to provide readers with sufficient information on the functioning of India's tax system, as well as its significance and legal protection mechanism. This essay aims to familiarize readers with the idea of taxes and their significance. How did the idea develop, and what clauses does the Constitution contain on it? There is additional discussion about the Indian tax system.

Types of taxes are also described under it. The report concludes with an analysis of the most current modifications.

6. Indian Tax Structure and Its Role in Developing India: A Critical Analysis Swapna Jeet Patnaik, Snigdha Sarkar: Issue 5 Int'l JL Mgmt. & Human. 6, 2252, 2023.

The present research is going to focus on the critical analysis of the Indian tax system and its contribution to the country's development. The tax structure of the country is an important determinant of the economic prosperity of a country as it is the major source of revenue for the government. A simple concept of a taxation system is to make it simpler for business to operate. This system helps the businesses of a country to grow, creates jobs, but at the same time, it allows the evasion of taxes. The cost of doing business in a country can sometimes prevent the country from achieving its goals. Since taxation is one of the most important factors in affecting country's development, India has developed a well-designed tax system. The Indian Constitution provides for levying taxes and duties by the three tiers of government. Even after so many revisions made to the taxation system of India, it is still not an ideal system. Many issues, such as tax evasion, black money, and overdependence on indirect taxes, continue to show that the country will need to effect some major changes in the times to come. A large volume of data has been extracted from the various official web portals of the Indian government. As observed, the country has a long list of taxation and revenue mobilization authorities. The current paper attempts to analyze the historical evolution of the country's tax regime and its current state. To reach its conclusion, the paper draws on primary and secondary data from a variety of index journals.

7. "Tax Evasion and Avoidance in India: An Analytical Study" Desai, P. (2023). Tax Evasion and Avoidance in India: An Analytical Study. Journal of Financial Crime, 30(3), 345-360.

This study examines the reasons behind and strategies used in India for tax evasion and avoidance, suggesting measures that could be taken to improve compliance. He discusses the effectiveness of different enforcement strategies put into place by agencies: audit, penalties, and technology in exposing evaders. The paper is focused on the requirement for taxpayer regulations through education and awareness programs that will encourage voluntary compliance. The author further analyzes the effect of tax reforms in reducing the tax gap and concludes that a multipronged strategy involving stricter laws, better implementation, and shift in culture for tax compliance can be sustained only through a drive for improvement.

8. 'Towards a Digital Revolution: Investigating the Impact of GDP, Tax Collection, and Interest Rates on Cashless Economy in India Nasir Ahmad Zargar, Ballav Niroula, Nuzulul Fatimah, Aisyah Arum Kenanga Arif, Umar Ali, Sanju K Singh, Journal of Population and Development 4 (1), 91-111, 2023'

The rapid strides in the field of digital technologies have sent economies across the world hurtling toward a cashless transaction metamorphosis. Against this ambitious journey of digital revolution in This study aims to empirically evaluate the impact of interest rates, tax collection rates, and gross domestic product on the adoption and use of a cashless economy in India. The study's goals were to determine how the cashless economy and GDP, tax collection, and interest rates relate to each other. To explore the relationship between these factors, three hypotheses were established: India's adoption and use of cashless payment methods will rise in tandem with GDP, tax collection, and interest rates. Data from 2001 to 2020 were meticulously examined using OLS multiple regression analysis with STATA software. The study's findings indicated a robust positive correlation between GDP and the cashless economy, meaning with growth in the Indian economy, there is an increasing trend towards digital modes of making payments. Likewise, it was ascertained that efficient tax collection programs were a very important driver of formal financial transactions and a strong driver behind the nation's transition to cashless transactions. However, contrary to that, it was noticed that the hypothesis interest rates that the influence, however, seemed to have insignificance in driving adoption, given results. As a result, this study provides valuable insight into the dynamics of India's digital transformation and



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clarifies the key macroeconomic elements that influence this cashless ecosystem. The results have strategic ramifications for businesses, financial institutions, and governments as they develop evidence-based plans to propel India closer to a strong creating a cashless economy that is inclusive.

9. 'The Legal and Ethical Implications of Tax Evasion and Avoidance on Social Justice, Saumya Saraswat, Issue 2 Indian JL & Legal Rsch. 5, 1, 2023'.

Tax evasion and avoidance are serious ethical and legal challenges to social equity, more so in the growing scenario of economic inequality. Tax non-compliance includes failure or underpayment of taxes by individual, business, and corporate entities. This includes practices entailing tax evasion and avoidance. The impact of such failure may reduce tax revenues for government wealth, which further affects the distribution of revenue from complying taxpayers to non-complying ones, possibly bringing about socio-economic effects like income inequalities, social isolation, and poverty. The paper will explore tax evasion in relation to income inequalities and present policy recommendations toward alleviating those issues. It entails a thorough examination of the corpus of research on tax planning, avoidance, and evasion, examining the many ways such actions impact multiple aspects of the socio-economic framework and assessing how effective the current policy responses are at addressing these issues.

10. A Comprehensive Analysis of Corporate Tax Norms in the Indian Automobile Manufacturing Sector, Tushar Ranjan Barik, Priyanka Ranawat

Journal Press India 11 (1), 2024.

The corporation tax policy for the Indian auto sector is thoroughly examined in this article. It describes how tax structures are formed by a combination of industry-specific characteristics, economic forces, and legislation. By using a multifaceted methodology, the study sheds insight on how these tax norms are created and modified within the dynamic car industry. As a result, this study will be helpful in identifying areas where the current tax structure needs to be improved, assessing the incentives that are in place, and ultimately providing policymakers with the knowledge they need to establish a strong and globally competitive Indian auto sector. Policymakers, tax experts, stakeholders, and everyone else curious about the relationship between taxes and industrial growth in the car industry will find this helpful. In order to provide a thorough knowledge of the creation and modification of corporate tax regulations within the ever-changing context of India's automotive industry, the current study uses qualitative methodologies.

Objectives:

1. To analyze the impact on taxpayer behavior and compliance.
2. To examine the impact of tax rates and administrative policies on taxpayer behavior and compliance.
3. To assess public opinion on the contribution of the Indian tax system to economic development.
4. To identify the key challenges and suggested reforms in the Indian tax system from the taxpayer's perspective.

III. RESEARCH METHODOLOGY

Research Design

The design of this research is in a descriptive nature, which aims at explaining the concept of the charge of tax and its role in government revenue, social equity, and economic stability. Additionally, it uses an analytical methodology to assess the efficacy of India's current tax structure. This study is focused on understanding the charge of tax and its significance within the Indian tax system. The research employs both primary and secondary data collection methods, following a descriptive and analytical approach to explore and evaluate various aspects of taxation.

Data Collection Methods

- Primary Data

Questionnaires were used to obtain the main data for this study and was distributed to a different group of peoples, including teachers, students, experts in economics, finance, and law. These respondents, have given their academic and professional backgrounds, which offer valuable insights into the intricacies of the tax system in India. Considering the intricacy of taxes, their impact on GDP growth, and compliance, expert opinions are crucial in evaluating practical challenges The questionnaire includes a blend of closed-ended questions, which capture quantitative data on respondents' views regarding the role and impact of taxes.



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• Secondary Data

In addition to primary data, secondary sources are consulted to offer further context. Key documents, such as government reports (e.g., the Union Budget, Economic Survey, and Finance Acts), are analyzed to understand the rationale behind tax policies and their implementation. Legal frameworks, such as 'Article 265 of the Indian Constitution, the Income Tax Act, and the Goods and Services Tax (GST) Act', provide the necessary legal foundation for the charge of tax. Furthermore, records from tax agencies such as 'the Central Board of Direct Taxes (CBDT) and the Central Board' of important scholarly literature

Sampling Techniques

The study uses stratified random sampling to select respondents from the academic and professional community. This includes teachers, students, and experts in the fields of economics, law, and finance. These participants are chosen based on their expertise and familiarity with the tax system, ensuring the gathered data is both relevant and insightful.

Hypotheses:

- According to the null hypothesis (H_0), there is no connection between people's perceptions of the tax burden and their tax compliance behavior, indicating that the two variables are independent.
- People's perceptions of their tax burden and their actual compliance activities are significantly correlated, according to the alternative hypothesis (H_1), which implies that the two variables are not

Compliance Behavior	Tax Burden is Too High	Tax Burden is Fair	Tax Burden is Too Low	Total
Always Comply	17	10	0	27
Sometimes Comply	11	7	0	18
Rarely/Never Comply	4	1	0	5
Total	32	18	0	50

Calculating the expected frequencies for all cells:

Compliance Behavior	Tax Burden is Too High	Tax Burden is Fair	Tax Burden is Too Low
Always Comply	17.28	9.72	0
Sometimes Comply	11.52	6.48	0
Rarely/Never Comply	3.20	1.80	0

Note: The "Tax Burden is Too Low" column has observed frequencies of 0. This will also result in expected frequencies of 0. While this doesn't directly prevent the chi-squared calculation, it's important to note that having cells with very low expected frequencies (especially less than 5) can sometimes make the Chi-Squared test less reliable. In this specific case, since all observed and expected frequencies in the "Tax Burden is Too Low" column are 0, this column essentially doesn't contribute to the chi-squared statistic or the degrees of freedom in a meaningful way.

Finding the P-value:

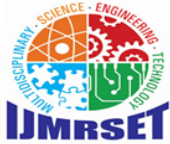
You must compare your computed χ^2 statistic (0.63198) with the critical values of the Chi-Squared distribution with two degrees of freedom in order to get the p-value, or you can use a statistical calculator or computer package, assuming a standard alpha (significance level) of 0.05. The critical value is roughly equivalent to 5.991, according to the chi-squared distribution table with two degrees of freedom and $\alpha = 0.05$.

The p-value will be higher than 0.05 because our computed χ^2 value (0.63198) is below the crucial value of 5.991.

Alternatively, you can calculate the p-value using an online Chi-Squared test calculator. There are many free online calculators (try searching for "chi-squared test calculator"). Enter your observed frequencies into the calculator, and it will calculate the χ^2 statistic and the p-value for you..

Key Considerations:

- Low Expected Frequencies: As mentioned earlier, the "Tax Burden is Too Low" column contained zero frequency. While addressed in the calculation by effectively ignoring it, having many cells with low expected frequencies of less than 5 can make the Chi-Squared test invalid. In this case, the issue is largely with one category of the independent variable having zero observations.



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- Conclusion Is Specific to Data: The conclusion arrived at here is based on the provided specific data of the contingency table. A different data set will lead to a different conclusion.

2. Hypothesis

- People's assessment of their tax burden and their tax compliance behavior are independent, according to the null hypothesis (H_0), which asserts that there is no relationship between the two variables.
- H_1 , the alternative hypothesis, suggests that there is a substantial correlation between how individuals think upon tax burden and their actual compliance actions, meaning the two variables are not independent.

his table reflects the data directly from the contingency table in your image:

'Tax Policy Perception	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Row Total
Very Fair	5	3	2	0	0	10
Fair	8	12	6	2	2	30
Neutral	6	5	9	3	2	25
Unfair	4	3	5	3	5	20
Very Unfair	1	2	3	2	7	15
Column Total	24	25	25	10	16	100

Expected Frequencies (E)

The predicted frequencies determined assuming that the two variables are independent are shown in this table:

Tax Policy Perception	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Very Fair	2.4	2.5	2.5	1.0	1.6
Fair	7.2	7.5	7.5	3.0	4.8
Neutral	6.0	6.25	6.25	2.5	4.0
Unfair	4.8	5.0	5.0	2.0	3.2
Very Unfair	3.6	3.75	3.75	1.5	2.4

3. Calculation of the Chi-Square Test Statistic (χ^2): The formula for the chi-square statistic is: $\chi^2 = \sum [(O_{ij} - E_{ij})^2 / E_{ij}]$ where:

- O_{ij} is the observed frequency in each cell.
 - E_{ij} is the expected frequency in each cell.
 - \sum denotes the sum across all cells.
- (O - E)² / E Values'

- Each cell's contribution to the Chi-Square statistic is displayed in this table:

'Tax Policy Perception	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree'
Very Fair	2.817	0.100	0.100	1.000	1.600
Fair	0.089	2.700	0.300	0.333	1.633
Neutral	0.000	0.250	1.125	0.100	1.000
Unfair	0.133	0.800	0.000	0.500	1.013
Very Unfair	1.889	0.733	0.150	0.167	8.533

sum of all these values to get the χ^2 statistic: $\chi^2 = 2.817 + 0.100 + 0.100 + 1.000 + 1.600 + 0.089 + 2.700 + 0.300 + 0.333 + 1.633 + 0.000 + 0.250 + 1.125 + 0.100 + 1.000 + 0.133 + 0.800 + 0.000 + 0.500 + 1.013 + 1.889 + 0.733 + 0.150 + 0.167 + 8.533$ $\chi^2 \approx 31.662$

The calculated chi-square (χ^2) statistic is approximately 31.662, based on the sum of observed vs. expected frequency deviations. With a 5×5 table, the degrees of freedom (df) are (5-1)×(5-1) = 16. Comparing this χ^2 value to the chi-square distribution we find that the p-value is likely less than 0.01, indicating a statistically significant association. However, as some expected frequencies are below 5, the results should be interpreted cautiously, and tests like Fisher's



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exact test may be more suitable for better accuracy.

Key Points to Consider:

- The Chi-Square test merely tells whether or not there is an association, but not the direction or strength of the association.
- Assuming the observations are independent.
- Each cell must have a good approximation for the Chi-Square, and the predicted frequencies should be at least 5. Here, there are some expected frequencies that are below 5, and thus the result should be interpreted warily. With smaller expected frequencies for more precise results, other tests such as Fisher's exact test would be utilized, particularly for smaller contingency tables.

IV. DISCUSSION

The survey analysis reveals several key insights into taxpayers' perceptions of the Indian tax system. A majority (59.4%) believe they have a fair to good understanding of the system, though 25% still find it complicated, indicating a need for greater tax literacy. Opinions on tax rate fairness are mixed, with 34.4% viewing rates as fair, 28.1% disagreeing, and 37.5% unsure—highlighting a lack of clarity that could affect trust. On revenue generation, responses are evenly split, with 31.3% seeing the system as very effective or ineffective, and 37.5% finding it somewhat effective, reflecting concerns over administrative efficiency and compliance. While 56.3% believe tax policies are updated in response to change, 43.8% are either unsure or disagree, suggesting the need for better communication around reforms.

V. CONCLUSION

The study of tax charges in the Indian tax system, drawing from both qualitative literature and quantitative survey data, reveals several key conclusions. While many respondents believe they have a reasonable understanding of the tax system, the widespread uncertainty regarding the fairness of tax rates and the effectiveness of revenue generation indicates a lack of clarity about the fundamental principles and operations of taxation in India. The data highlights critical areas for reform, including the need for greater transparency in government spending, stronger measures against tax evasion, simplification of tax filing procedures, reduction of legal complexities, and improvement of tax collection infrastructure. Notably, more than half the respondents emphasized the importance of taxpayer education, suggesting that non-coercive, information-driven strategies are vital in improving compliance and fostering trust.

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