



Research Article

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Perception of Taxpayers Regarding New Income Tax Structure

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ABSTRACT

Taxes are a crucial source of government operations funding and one factor determining a nation's ability to prosper economically. Taxes are monetary or other obligations that must be paid for a government to function. In India, taxes are divided into direct and indirect taxes, which can be paid in cash or in the equivalent of labor. Income tax is a significant source of money and a powerful tool for reducing economic inequality. A tax levied on people or organizations with different income levels or taxable income is known as an income tax. The tax that the income tax division collects for the central government. India's tax-to-GDP ratio stood at 17–17.5% up till 2018–19. In India, the overall amount of taxes paid makes a significant contribution. By the end of January 2020, the government had received Rs. 7.52 lakh crore in direct taxes. Although while the Indian tax system has undergone significant improvements, it is still very far from being ideal. Many issues, including tax evasion, illicit income, and the existence of an analogous economy, show that the Indian tax system needs important reforms in the near future to address all these issues. The new income tax structure will help those who make modest investments. With the new tax system's seven lower-income tax slabs, everyone paying taxes without claiming tax deductions can benefit from paying a reduced rate of tax. The standard deduction benefit is extended to the new tax regime and the refund limit has increase to Rs. 7 lakhs under the new income tax structure. This study's objective is to investigate how taxpayers perceive the new income tax system based on four factors: tax compliance, tax awareness, tax evasion behavior, and tax complexity. The questionnaire and descriptive analysis approaches are utilized while gathering primary data. In this study, both secondary and primary data are utilized.

INTRODUCTION

The government's primary and largest source of revenue comes from taxes. The government uses tax revenue for several initiatives aimed at advancing the country. The three-tier federal structure of the Indian tax system is well-designed. The federal, state, and local municipal governments make up the tax structure.

In India, there are two types of taxes: direct and indirect. Income tax is a type of direct tax. In India, the amount of direct taxes collected has been steadily rising for the past 30 years (Singh, P., 2019). Although direct taxes are assessed on taxable income received by both individuals and corporations, it is the assesses responsibility to deposit taxes. The responsibility of tax

collection and deposit falls on the sellers rather than the direct assesses in the case of indirect taxes imposed on the sale and provision of products and services, respectively.

Income tax is a proportion that every person and business pay to the government for the country to run efficiently and improve infrastructure, among other things. Citizens must comply with all legal requirements outlined in the tax legislation, including registering as a taxpayer, keeping the necessary documents, completing timely, accurate tax returns, and paying taxes in a timely manner (Chattopadhyay, S., & Das-Gupta, A., 2002).

The different exemptions and deductions that were available under the previous tax system are no longer available to taxpayers under the new system. However,

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the taxpayer can benefit from a lower tax rate on his or her income. Collecting taxes for development, security, and governance is one of any government's most crucial sovereign duties (Rajeshwari, K., & Mary, M. T. C., 2014).

This research aimed to understand more about the respondents' tax compliance, tax evasion behavior, tax awareness, and tax complexity.

In order to build plans and strategies to close these gaps, organizations use the gap analysis method of performance evaluation to discover and assess the differences between their current performance and potential/desired performance.

REVIEW OF THE LITERATURE

Taxes are the primary source of funding for the government. It also encourages economic development and socioeconomic concord. A country's tax policy is quite important, especially when it comes to utilizing this tool in a way that benefits the economy. Taxes have been used to achieve several objectives, particularly in a growing country like India, such as increasing domestic savings rates, reducing income and wealth disparities, and maintaining price stability. Tax revenue contributes significantly to the government's financial stability. In addition, direct taxes are preferred over indirect taxes since they are more administratively effective, more equitable, and can be based on an individual's financial status, and they are generating more revenue every day. Income tax, the first of the direct taxes, makes up a sizable portion of direct tax.

According to research by Gorodnichenko et al. (2009), taxes in their different forms have an impact on a person's capacity and inclination to work, save money, and invest, but the results vary depending on the tax's base, rate, and level of burden. Gupta, A. (2009), suggested in her study that a modest effort to rationalize the personal income tax structure could benefit both the government and the populace in the following ways: (i) an increase in the number of assesses; (ii) increased compliance with tax laws; (iii) a high rate of GDP; and (iv) improved individual well-being.

Abdel-Baki, M. A., & Dorasamy, N. (2012), gave an outline of personal income tax administration improvements as a tool to increase revenue collection on the one hand and make a larger pool of funds available for the general public's welfare on the other. The author discovered that a thorough tax policy encourages people to follow the law otherwise. Gayathri P, Jayakumar K (2016), discussed the effects of tax reforms on salaried assesses in their research paper. The goal of the paper is to determine whether and how the tax reform will impact the status of salaried people.

The research by Awasthi et al. (2023), focuses on estimating the individual income tax's responsiveness in the scenario where an imbalance in how income is distributed among the population changes the amount of personal income tax that the nation collects. The research

by Kalgutkar, P. (2018) is related to personal findings of financial aspects of individual assesses. Tax awareness is the most important component of tax planning. In India, tax on personal income takes away the foremost part of earned income in day-to-day life.

According to research by Reddy et al. (2020), the taxation structure of the country can play a very important role in the working of our economy and the income revenue to the finance department. The payment of tax is a moral obligation of each and every individual. Each assessee should know that revenue generated by government through taxes is used for the welfare of the economy. There hasn't been any current research that has examined the new Indian tax system. Due to the lack of research, we conducted this study using a survey for the first time. The factors on which the questionnaire was constructed were the goals of the study, which were tax compliance, tax complexity, tax evasion behavior, and tax awareness.

RESEARCH METHODOLOGY

Both quantitative and qualitative research methodologies are being employed in the studies, and for this investigation, a descriptive technique has been used to further assess how taxpayers perceive the New Indian Tax System.

Data Collection Method

I personally visited the respondents to collect the data using the questionnaire approach and asked them to fill out this form. With the faculty from each department, the survey was done.

Data Collection Instrument

A questionnaire was used as the primary source of data collection for the primary source of information. 125 replies were collected from the survey, which was done using a questionnaire with randomly chosen participants of any gender or professional background. The survey results have been explained using graphs and figures with reliable details.

Sampling Design

The questionnaire consists of 10 demographic questions, 17 descriptive questions and the questions based on the thoughts and opinions of people questionnaire. The questions were created to evaluate respondents' knowledge and viewpoints on the subject at hand. Tax awareness, tax complexity, tax evasion behavior, and tax compliance are the parameters that the questionnaire was built on.

Conceptual Framework

It aims to investigate the elements affecting taxpayers' opinions of India's recently introduced income tax system. This study aims to comprehend the causes of taxpayer perception and their consequences for tax compliance and policy effectiveness by drawing on pertinent theories and empirical data. Tax rate changes, changes to exemptions

and deductions, perceived fairness of the distribution of the tax burden, complexity of the tax code, and the degree of information and transparency surrounding the new tax are some independent factors that may affect taxpayers' perceptions. The dependent variable will be how taxpayers perceive the new income tax system. This impression can be ascertained using surveys, questionnaires, or interviews using the appropriate Likert-type scales or items. This study will add to the body of knowledge on taxpayer perception by examining these variables and how they relate to one another.

DATA ANALYSIS AND INTERPRETATION

Analysis of the perception of taxpayers on the New Indian Tax System is the goal of the research. This analysis makes use of descriptive analysis methods. Statistical methods such as frequency, percentage, mean, ANOVA are used to study and analyze the data.

Demographic Profile

Gender-wise distribution of respondents

Data Interpretation Figure 1 shows the demographic distribution i.e., gender of the respondents. It depicts that out of total respondents, 72.8% of the respondents are male and 27.2% of the respondents are female

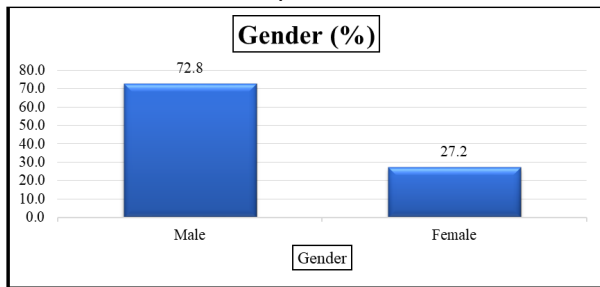


Figure 1: Gender-wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Age-wise distribution of respondents

Data Interpretation Figure 2 shows the age group segregation of the respondents. It can be depicted that the majority of the respondents are from the age group of 36–45 years by 48.0%. Then 25–35 years consist of 34.4%. The remaining 11.2% of respondents are from the 46–55 years of age group. Lastly, only 6.4% of the respondents are of the age group above 55.

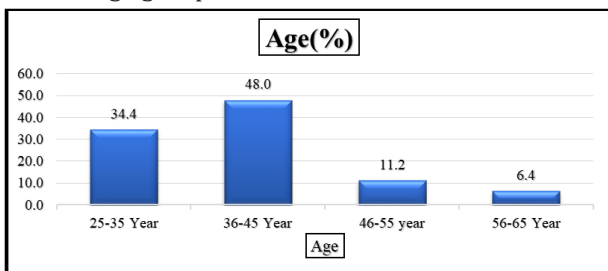


Figure 2: Age-wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Educational Status wise distribution of Respondents

Data Interpretation Figure 3 depicts the educational status of the respondents. It is evident from chart 4.3 that the majority of the are professional with 46.4% of the total population followed by postgraduate with 38.4% of the total population. However, the least percentage of them are at the school level with only 1.6% of the total population. The remaining percentages include undergraduates with 3.2% and others with 10.4% of the total population.

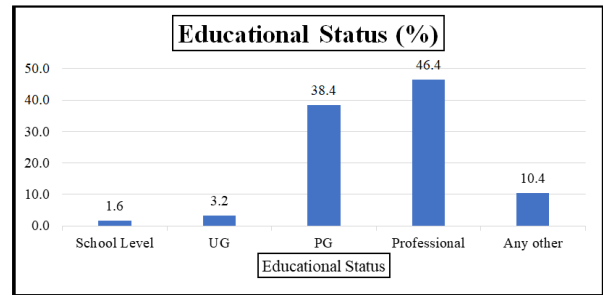


Figure 3: Educational Status wise distribution of Respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Marital Status wise distribution of respondents

Data Interpretation Marital Status of the respondents reflects that most of them are married with 76% from the total population, the remaining 23.2% belonging to the unmarried group, and 0.8% belonging to the Separate group as shown in Figure 4.

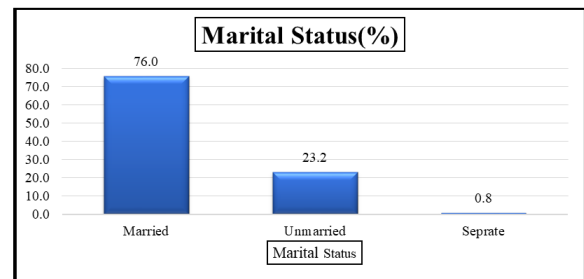


Figure 4: Marital Status wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Nature of Family wise distribution of Respondents

Data Interpretation The nature of Family of the respondents reflects that most commuters are nuclear, with 52.8% from the total population and the remaining 47.2% belonging to the joint as shown in Figure 5.

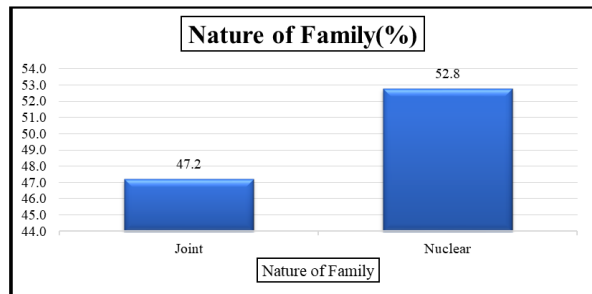


Figure 5: Nature of Family wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Annual Disposable Income wise distribution of respondents

Data Interpretation Figure 6 depicts the Annual Disposable Income of the Taxpayers. It can be depicted that most respondents belong to 700001 to 1000000 by 36.0%. It can be observed that 9.6% of the population is earning Less than 3 Lakh, 18.4% of the population earning 300001 to 500000 per year, 26.4% of the population earning 500001 to 700000 per year. However, the least percentage of them are earning 1000001 to 1500000 with 4.8% and the same percentage of people are earning above 15 lakhs.

Tax Slabwise distribution of respondents

Data Interpretation Figure 7 depicts the Tax Slab of the Taxpayers. It can be depicted that the majority of the population comes in 15% of tax bracket by 33.6%. It can be observed that 23.2% of the population is coming in NIL tax bracket, 12.0% of the population coming under 5% of tax bracket, 20.0% of the population coming under 10% of tax bracket. However, the least percentage of them are in the tax bracket of 20 and 30% with the percentage of 6.4 and 4.8%, respectively.

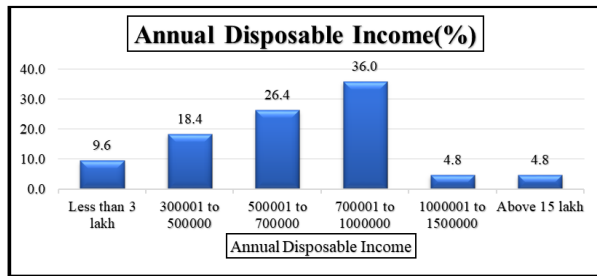


Figure 6: Annual Disposable Income wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

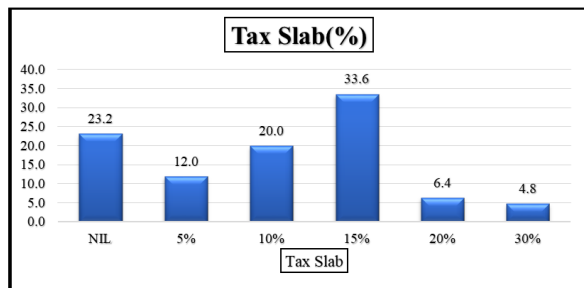


Figure: 7 Tax slabs wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Mode of Filing ITR wise distribution of respondents

Data Interpretation Figure 8 shows the mode of filing return of the respondents. It can be depicted that the majority of the respondents are filing return through self by 47.2%. Then respondents are filing return through CA consist of 36.0%. The remaining 8.8% of respondents are filing ITR through employer. Lastly, only 8.0% of the respondents are not filing ITR.

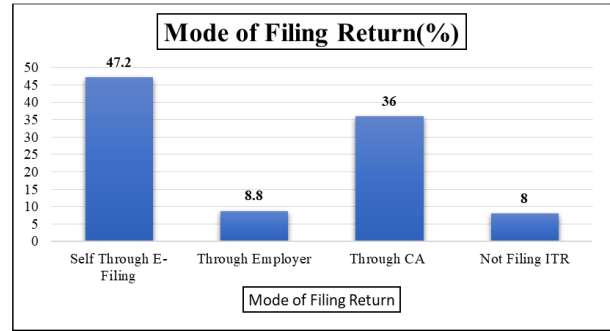


Figure: 8 Prominent Mode of Filing ITR by respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Details regarding the New Indian Tax System wise distribution of respondents

Data Interpretation Figure 9 depicts the source through which respondents get the information about New Indian Tax System. It is evident from Figure 9 that the majority of the information got through social media with 33.6% of the total population followed by websites with 32.0% of the total population. However, the least percentage of them are not aware with only 7.2% of the total population. Remaining percentages include through the source of friends and relatives with 19.2% and through tax consultants with 8.0% of the total population.

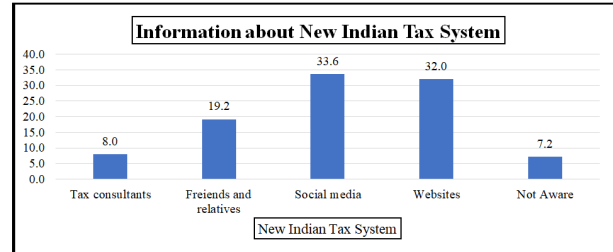


Figure 9: New Indian Tax System wise distribution of respondents

Source: Processing of Primary Data in IBM SPSS Software v 26

Descriptive Statistics

Data Interpretation Figure 10 (a-d) shows that the highest mean corresponds to the civic duty to pay proper taxes because respondents believe that it is one's responsibility to pay taxes on time and fairly, while the lowest mean is for evading taxes because respondents believe doing so is big a problem and does not help the economy to grow.

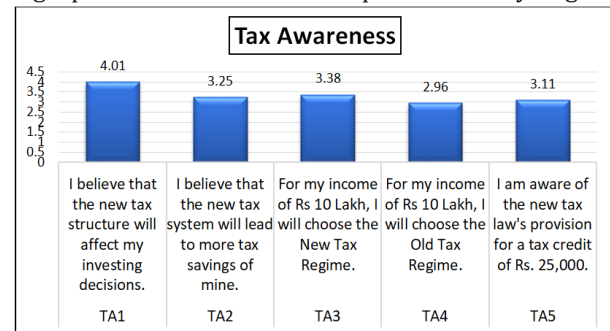


Figure: 10 (a): Tax Awareness

Source: Processing of Primary Data in IBM SPSS Software v 26

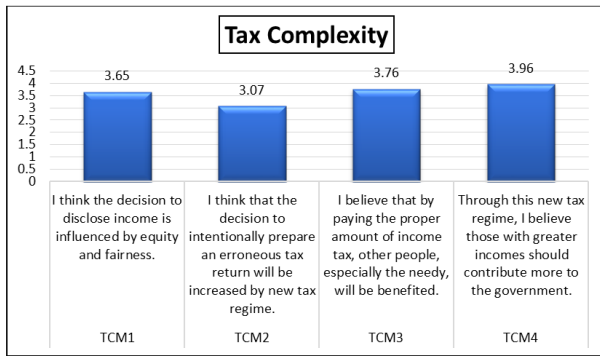


Figure 10 (b) Tax Complexity

Source: Processing of Primary Data in IBM SPSS Software v 26

Descriptive Statistics: Selected Parameters

Data Interpretation Figure 11 shows that the data provided by the respondents for the Tax Compliance Questions.

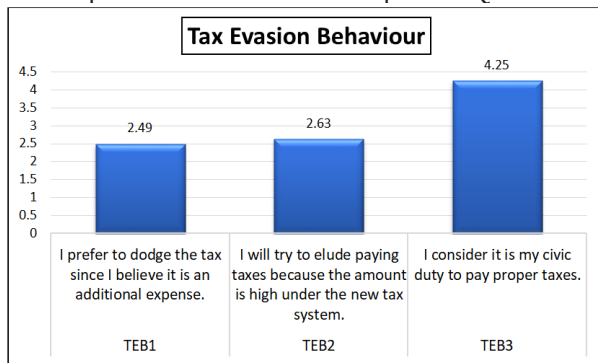


Figure 10 (c) Tax Evasion Behavior

Source: Processing of Primary Data in IBM SPSS Software v 26

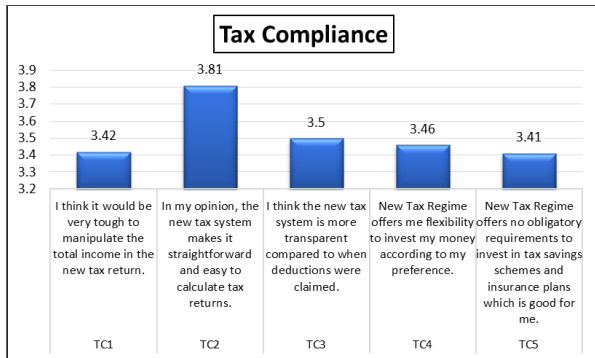


Figure 10 (d) : Tax compliance

Source: Processing of Primary Data in IBM SPSS Software v 26

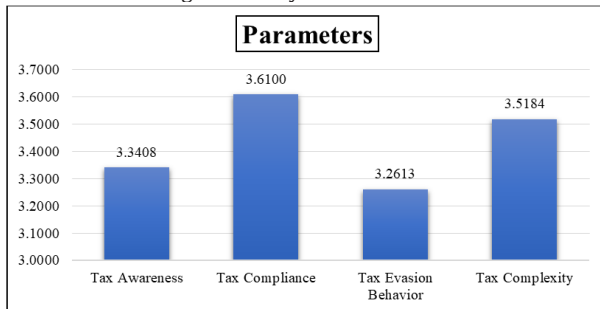


Figure 11: Parameters

Source: Processing of Primary Data in IBM SPSS Software v 26

have less variation and data provided for the Tax Evasion Behavior Questions have high variation. The above table depicts the highest mean for Tax Awareness in respect to Tax Slab (with 5%), whereas the highest mean for Tax Compliance in respect to Tax Slab (with 5%, 10%), and in the tax complexity highest mean in respect to Tax Slab (with NIL).

The ANOVA table shows that the value of regression model is based on sigma value. The value of sigma indicates the validity of the regression model, which means that the hypothesis of the study can be accepted, and it can be said that the Respondent's responses greatly impact selected factors i.e., Tax Awareness, Tax Compliance, Tax Evasion Behavior and Tax Complexity.

Table 1: Testing of Hypothesis on the basis of Tax compliance, awareness, and complexity

Tax Slab	Statistical Tools	Tax Awareness	Tax Compliance	Tax Complexity
NIL	Mean	3.4345	3.4224	3.6552
	N	29	29	29
	Std. Deviation	0.52663	0.68824	0.82617
5%	Mean	3.4400	3.7000	3.5467
	N	15	15	15
	Std. Deviation	0.52481	0.63527	0.76520
10%	Mean	3.4080	3.7000	3.5120
	N	25	25	25
	Std. Deviation	0.48125	0.42696	0.59464
15%	Mean	3.3286	3.6726	3.5048
	N	42	42	42
	Std. Deviation	0.58070	0.67510	0.70847
20%	Mean	2.9500	3.5625	3.0000
	N	8	8	8
	Std. Deviation	0.41057	0.41726	0.60474
30%	Mean	2.9667	3.5417	3.6000
	N	6	6	6
	Std. Deviation	0.42740	0.48520	0.78994

Source: Processing of Primary Data in IBM SPSS Software v 26

Hypothesis Testing

Data Interpretation H0 There is no significant difference in the opinion regarding tax awareness. H1 There is a significant difference in the opinion regarding tax awareness. H0 accepted. H0 There is no significant difference in the opinion regarding tax complexity. H1 There is a significant difference in the opinion regarding

tax complexity.H0 accepted.H0 There is no significant difference in the opinion regarding tax evasion behavior.H1 There is a significant difference in the opinion regarding tax evasion behavior.H0 accepted.H0 There is no significant difference in the opinion regarding tax compliance.H1 There is a significant difference in the opinion regarding tax compliance.H0 accepted.

Major Findings and Suggestions

The study makes the following findingsThe New Indian Tax System has made the tax system less complex, and the respondents strongly disagree with tax evasion behavior in favor of believing that it is their civic duty to pay taxes on time. The respondents are also very aware of the New Indian Tax Structure and adhere to it. Respondents'

Table 2: Testing of Hypothesis on the basis of Df, F and sigma values

Particulars		Sum of Squares	Df	F	Sigma
Tax Awareness	Between Groups	2.583	4	1.857	0.107
	Within Groups	33.099	119		
	Total	35.682	124		
Tax Compliance	Between Groups	1.555	5	0.834	0.528
	Within Groups	44.370	119		
	Total	45.925	124		
Tax Evasion Behavior	Between Groups	3.521	5	0.222	0.952
	Within Groups	377.498	119		
	Total	381.019	124		
Tax Complexity	Between Groups	2.753	5	1.056	0.388
	Within Groups	62.055	119		
	Total	64.808	124		

Source: Processing of Primary Data in IBM SPSS Software v 26

Hypothesis Testing

Data Interpretation H0 There is no significant difference in the opinion regarding tax awareness.H1 There is a significant difference in the opinion regarding tax awareness.Because the value of Sigma is more than 5%, H0 is accepted. H0 There is no significant difference in the opinion regarding tax complexity.H1 There is a significant difference in the opinion regarding tax complexity.Because the value of Sigma is more than 5%, H0 is accepted. H0 There is no significant difference in the opinion regarding tax evasion behavior.H1 There is a significant difference in the opinion regarding tax evasion behavior.Because the value of Sigma is more than 5%, H0 is accepted. H0 There is no significant difference in the opinion regarding tax compliance.H1 There is a significant difference in the opinion regarding tax compliance.Because the value of Sigma is more than 5%, H0 is accepted.

responses to the three parameters are less variable than the parameter, i.e., Tax Evasion Behavior questions, because respondents are less interested in disclosing their nature with regard to tax evasion, which implies that the respondents are less concerned about tax evasion, which automatically affects the growth of the economy and lead to a decline in the revenues of the country. The respondents think it is their duty to pay taxes and that the new Indian tax system is more open. There are no mandated investing requirements, which can lead to lower savings and impede our ability to seek future financial support. The survey participants do not agree to avoid paying taxes, nor do they regard taxes as an additional expense.

The study makes the following suggestionsThose who make small investments will benefit from the new income tax system. Anyone paying taxes without claiming tax deductions can benefit from paying a lower rate of tax under the new tax regime as it offers seven lower-income tax slabs. Taxpayers can compare the two systems if they want to choose the lower tax rates. For people with high incomes, the old regime is preferable. However, choose the new system if you invest less in tax-saving strategies. Because it can differ from person to person, it is advised to do a comparative evaluation and analysis under both regimes before selecting the most advantageous one.

CONCLUSION

Several numerous deductions and exemptions are available under the old tax code's various sections forced consumers to invest in designated tax-saving tools, which helped instill a sound investing habit. On the other hand, the new tax system seeks to streamline the entire procedure by offering consumers reduced tax rates and fewer complexities. According to calculations, a person who claims several deductions under the current system can probably save more money by sticking with it.

Taxes have the most significant role in the development of a rapidly expanding nation like ours. India has a long and intricate taxation system because its citizens come from various communities and social classes. Tax dodging causes a lot of problems for India. Just 1% of Indians declare incomes that are above the non-taxable income and pay income tax. The entire taxation system is hollow because of these tax evaders.

Limitations of the Study are

- **Sample Size and Selection:** The study's sample size and selection may have certain limitations. It might not be possible to include a sizable and representative sample of taxpayers due to time or resource limitations. This restriction might make the findings less generalizable and call for more study using larger and more varied groups.
- **Self-Reported Data:** The use of self-reported data, such as that obtained through surveys or questionnaires,

may have drawbacks. It's possible that respondents gave socially acceptable answers or had preconceived notions about how the new income tax system worked. This limitation implies the requirement for more objective measurements or multi-method approaches to validate the results.

- **External Factors:** Outside the purview of the research, such as political or economic circumstances, taxpayer perception may be altered. These elements ought to be considered in the analysis since they might affect how the results are interpreted. Future studies might examine the relationship between environmental variables and taxpayer perception.

Scope of further research

- **Comparative Analysis** Extend the study's analysis by contrasting Indian taxpayers' perceptions with those of taxpayers in other nations that have adopted comparable or dissimilar income tax systems.
- **Longitudinal Change:** This would reveal any trends or changes in taxpayer attitudes and behavior as well as reveal how stable or volatile perceptions are of India's new income tax system.
- **Policy Analysis:** Analyze whether the alleged advantages or disadvantages of the tax system correspond to the results that really occur and pinpoint any areas where changing the policy may be necessary.

Future research can benefit from examining these directions by advancing our knowledge of how taxpayers perceive India's new income tax system, providing insights into the design of persuasive policy messages, and offering helpful advice for tax administrators, policymakers, and researchers.

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