

A Perspective on the Impact of Digitalization of Tax Administration

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ABSTRACT

Through rapid digital change in the Tax Administration the methods of interaction between tax authorities and taxpayers have evolved creating a more effective and transparent systems. This research investigates the significant consequences of implementing digital tax administration and looks at both its positives and negatives. Various innovations including automation and block chain technology are changing the way taxes are collected and enforced. Advantages of implementing digital solutions are increased compliance in tax matters and a lower rate of fraud but they also confront challenges related to information security and the participation of lesser developed economies. This paper presents exemplary approaches and knowledge acquired from the different case studies that established the digital tax systems. It investigates how this system influences taxpayers mainly focusing on small and medium enterprises and the increasing importance of international collaboration in advancing digital tax regulations. In conclusion of the study the long-term implications of digitalization and the needs of developing countries for taxpayer protection are examined along with future research opportunities.

Keywords: Digital tax administration, Tax compliance, Block chain, Cyber security, Taxpayer services, Small and medium enterprises, Global digital tax policies

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I. INTRODUCTION

A significant change in tax governance has played an important role in enhancing the modernization of public services. With the fast pace of technology development tax authorities utilize digital resources to boost compliance and transparency. Automation in tax declarations and fraud detection via artificial intelligence are set to change longstanding tax management practices due to digital tax systems. As one of the biggest and quickest developing countries in the global economy India has seen major shifts in its tax administration tackling ongoing problems of complexity and widespread tax evasion. The launch of Goods and Service Tax has created a new chapter for making tax processes simpler and more efficient. In 2017 the implementation of GST represented a significant step as it brought together different indirect taxes into a cohesive digital framework for immediate tracking of tax debt. A digital infrastructure was developed under 'Digital India' allowing citizens to file taxes and track assessments effortlessly online to support digital governance and lessen the obstacles of bureaucracy related to tax compliance.



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Along with benefits and drawbacks for all things digitalization faced its fair share of hurdles including cyber security risks and technical issues. These problems complicate life for local enterprises and rural inhabitants. In India's context AI and block chain systems for detecting frauds are yet to mature.

In India's case the move towards digital tax management marks a crucial change in the assessment and collection of taxes. Although technology has enhanced both speed and clarity in processes it has simultaneously highlighted specific issues. Though e-filing and other advancements exist many small businesses and individuals in rural locations have difficulty using these digital tools. Insufficient digital skills along with poor infrastructure digital issues and security dangers make the shift harder. While the faceless assessment method tackles corruption and improves transparency concerns have emerged about fair practices and the ability to be heard; numerous taxpayers experience a lack of equitable interaction. Although the intent behind rapid digital transformation is positive it has not considered the gaps in technology and education affecting different populations. The key concern lies in the uneven availability and performance of digital tax services, increased by the hurdles of digital awareness and secure technology. This creates a range of compliance issues that put taxpayers under financial pressure and lead to their frustration when they cannot interact adequately with the digital tax platform. Solving these issues is vital for making sure digitalization provides benefits fairly and that tax management stays open and just for everyone.

II. REVIEW OF LITERATURE

Academic and policy communities have highlighted digitalization due to global government efforts to enhance public sector services for greater effectiveness and compliance. This study highlights technological innovations and the pros and cons of digitalization as well as the general consequences for taxpayers and tax entities. Tax administration is advancing technologically. Carter and Thatcher conducted an important study in 2019 to illustrate how AI-controlled systems boost fraud detection and compliance with real-time data analysis that will improve efficiency, transparency and compliance (Carter & Thatcher, 2019).

Technological Advancements in Tax Administration

There was a key study conducted by Carter and Thatcher in 2019 that tells how AI driven systems have improved fraud detection and compliance through real time data analysis. The use of block chain technology stands out as a method to boost openness and decrease tax fraud in cross-border dealings. Many nations including Estonia are experimenting with these technologies to bolster tax enforcement and to simplify the processes for filing taxes. In India's case the Goods and Service tax network has served as an important advancement due to its digital nature. By integrating indirect taxes and improving the oversight of tax obligations the GSTN significantly increased compliance levels. Research shows that digital transformation in India has reduced the compliance gap through real-time billing and automated records. The perks of digitalization for those handling taxes and tax payers as well as policy circles, specifically as governments' worldwide endeavor to modernize public sector services that will improve efficiency, transparency and compliance.

Benefits of Digitalization for Tax Authorities and Taxpayers

A large part of the research focuses on the benefits of digitalization for both tax authorities and taxpayers. By using digital tools efficiently tax authorities can manage extensive data volumes and recognize tax threats while enhancing the accuracy of audits. Tax technology lessens operational challenges and facilitates the collection of taxes resulting in greater income and efficient resource use. The move to GST in India has received appreciation due to its effect on improved compliance and shrinking the informal sector. Through platforms and online services for e-filing tax payments have become more straightforward for taxpayers. Analysis demonstrates that digital solutions have minimized the time and work involved in fulfilling compliance requirements. In nations such as India using pre-filled tax forms and digital payment systems offers great benefits by lessening human interaction in tax operations. Many obstacles arise from the digitalization of tax services in academic as well as policy circles, specifically as governments' worldwide endeavor to modernize public sector services that will improve efficiency, transparency and compliance.

Challenges of Digitalizing Tax Administration

Numerous difficulties are discussed in scholarly literature about the change to digital tax systems in less-affluent nations. Experts frequently address the risks of storing sensitive taxpayer data in digital platforms.

Impact on Tax Compliance and Revenue Collection

A variety of studies have looked into the relationship between digital transformation and adherence to tax regulations along with revenue generation. There is a shared view that the digital transformation boosts compliance through lower risks of tax evasion and greater openness. Kapoor and Chaudhary (2017) stress that digital innovations can improve compliance yet their success depends on the consistency of technology framework and taxpayers' approach to new technology. This review focuses on technological advancements, the benefits and challenges of digitalization, and the broader impacts on taxpayers and tax authorities (Kapoor & Chaudhary, 2017).

Research Gap

While numerous studies examine the outcomes of tax digitalization certain aspects of research still require further exploration. Scant studies have examined the enduring consequences of digital tax administration related to sustainability and ongoing compliance. The majority of research highlights immediate results but neglects to consider future difficulties. Furthermore there are few thorough analyses on how digitalization affects developing economies in areas such as Sub-Saharan Africa and South Asia. Research on the digital gap that influences farmers and smaller firms is incomplete within the framework of tax digitalization in nations such as India. Although there is frequent discussion about cyber security additional analysis is required to understand the specific dangers and approaches tied to comprehensive digital tax frameworks.

III. ANALYTICAL LANDSCAPE

(A) Theoretical Framework

Legislations

In India's tax system transformation process is guided by an extensive system of laws and regulations designed to support compliance and increase transparency. Key regulations and laws are detailed in this section to show how they supported India's move toward digital tax systems.

The Income Tax Act, 1961

In India regulation of income tax mainly relies on the key act from 1961. As digitalization expanded the Income Tax Department integrated several tech solutions aimed at increasing tax compliance and facilitating a better flow of tax processes. Some key initiatives under the Income Tax Act include:

- **E-filing of Tax Returns:** To ease tax compliance for businesses and individuals e-filing was introduced by the Income Tax Department. According to Sections 139 and 140 taxpayers need to e-file their returns through the government's Income Tax e-Filing portal.
- **Faceless Assessments and Appeals:** In 2020 the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act added faceless assessments and appeals to the Income Tax Act. This legislation cuts out the necessity for direct contact between taxpayers and tax authorities which improves transparency and lowers corruption risks.
- **Pre-filled Tax Forms:** With the Income Tax Act in effect and through different sources including bank accounts and employer details taxpayers can retrieve pre-filled tax forms. The aim of this project is to reduce errors and enhance the processing of filing for the tax payers. Taxes on goods and services in India began to be collected in 2017 due to the Goods and Service Tax regulation introduced that year. The Indian environment involves different laws, rules, and regulations relating to taxes compliance, high transparency, and technological control to improve overall compliance processes. Described in this section is a summary of some of the main legal instruments that have enabled the shift towards digital tax administration in India.

Goods and Service Tax (GST) Act, 2017

With the Goods and Service tax Act in 2017 India faced significant modifications to its indirect tax system. A consolidated tax framework was established to supplant numerous indirect taxes including excise duty. With the arrival of GST came considerable digital initiatives centered on the establishment of GSTN as a critical component of compliance.

- **GSTN Platform:** Through GSTN's digital platform individuals can file GST returns and pay taxes while also overseeing their input tax credits. This system focuses

on boosting effectiveness and easing compliance demands through immediate data alignment for suppliers and buyers.

- **Electronic Invoicing (e-Invoicing):** Through Rule 48(4) of the CGST Rules in 2017 electronic invoicing was introduced to ensure consistency in the creation and reporting of invoices. The system works together with the GSTN and confirms the digital validation of invoices to lower tax evasion.
- **E-Way Bill System:** To transport goods exceeding a designated threshold an electronic record called the E-Way Bill must be produced. E-way bills are generated by GSTN and have to be generated for the movement of goods; using this system, avoid tax evasion as the movement of products across the states is monitored.

Central Board of Direct Taxes (CBDT) Regulations

Managing the direct tax legislation in India falls under the directive of the Central Board of Direct Taxes (CBDT). The entity has published different regulations and notices to enhance the integration of technology in tax operations. Some of the key regulations include:

- **Digital Tax Payment:** According to regulations set by the CBDT taxpayers can use authorized banks and payment systems to settle their income tax and advance tax. Section 244A of the Income Tax Act and corresponding CBDT notifications control this.
- **Faceless Penalty Scheme:** In 2021 under Section 274 of the Income Tax Act the CBDT established the Faceless Penalty Scheme facilitating the imposition of penalties within a digital and anonymous framework. This program enhances the effectiveness of faceless assessments and seeks to limit the variability in penalty decisions.

The Indian taxation system works under the broad legal framework which covers a number of laws, rules and regulation that govern and manage tax facilitation, disclosure and efficient use of Information Technology in taxation practices. This section identifies major legislation and legal instruments that have enabled a shift to digital form of revenue administration in India.

Information Technology Act, 2000

The framework for digital tax administration heavily utilizes the Information Technology Act from 2000 which emphasizes electronic authentication and data security. By offering legal legitimacy to electronic records and signatures the IT Act guarantees that digital tax processes hold legal standing and can be enforced.

Electronic Records and Digital Signatures: Sections 4 and 5 of the IT Act provide formal acceptance of electronic records and digital signatures used in the extensive digital tax filing system. Taxpayers are able to certify their returns electronically with Digital Signature Certificates (DSCs).

Data Security and Cyber Laws: The IT Act contains rules to protect the data that is stored and processed electronically. The GSTN and Income Tax Department relate specifically to penalties issued by Section 43A against firms that do not protect sensitive personal information. In 2020 modifications were made to the Taxation Law and Frameworks to strengthen technology while promoting compliance and efficient tax collection practices. This document analyzes key regulations and laws that have made the evolution of digital tax administration possible in India.

India has made clear its intention to protect data through the establishment of the Data Protection Bill. The bill clearly reflects the nation's promise to conform its policies to global norms and the growing acknowledgment of digital privacy matters. By creating open regulations for information collection and personal liberties the law encourages data safety and builds trust online. Research indicates that in 2023 nearly 60% of Indians are unaware of their digital rights pointing out the essential necessity for training programs to correspond with the tenets proposed in the legislation. Not only does this legislation exceed basic compliance; it exposes India's aspirations to leading in data oversight and entice funds while fostering originality in the digital landscape. Nations such as Bangladesh are now examining digital privacy through separate programs despite their legal systems being largely unconnected. There exists no firm legislation on data protection. The execution of taxes in India happens through a distinguished array of regulations that focus on transparency and tech growth. The subsequent segment analyzes critical regulations and laws that played a role in India's evolution to online taxation.

Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020

The enactment sought to ease conditions in the pandemic and update some regulations for digital tax management. An important change incorporated faceless assessments allowing for tax assessments to take place without engaging the taxpayer in person with the tax official.

Faceless Tax Proceedings: Both assessments and appeals are allowed under this Act to follow a faceless method that increases transparency and lowers the chances of harassment and unethical behavior.

Data Protection Bill (Draft)

Upon its enactment the Data Protection Bill in India will greatly influence the framework for digitalization of tax systems. The bill will require institutions such as the Income Tax Department and GSTN to take actions that secure taxpayer information.

Data Privacy and Security

Once this statute is in force it will obligate tax departments to enforce strict safeguards for data privacy and prevent unauthorized actions.

Digital India Initiative

The campaign named Digital India hopes to create an India that thrives on digital proficiency. This initiative plays a crucial role in the digitalization of tax administration by advancing the setup of durable IT structures to support online payments and electronic tax reporting. Developing knowledge around digital technology among taxpayers to guarantee broad use of electronic filing and digital payment methods.

Judicial Rulings

Legal judgments have significantly influenced the creation of the standards that oversee the digital shift of tax regulations in India. Courts have investigated multiple matters such as the legality of digital tax systems and the rights of taxpayers during faceless evaluations. Below are some significant judicial rulings that have influenced the digitalization of tax administration.

Trimurti Fragrances Pvt. Ltd. vs. Govt. of NCT of Delhi and Others (2022)

Issue: E-way bill implementation in the Goods and Services Tax system gave rise to various difficulties concerning the validity and apply of electronically generated documents for the movement of goods.

Court's Ruling: In this instance at Delhi High Court the e-way bill system received legal approval and showcased how digital compliance tools can increase transparency and decrease tax evasion. The court announced that using the e-way bill supports the GST regulations and plays an essential part in curbing improper shipments of goods missing proper tax paperwork.

Impact: The court imposed its decision which fortified the legal foundation for the change of tax regulations to digital formats and raised compliance enforcement through the e-way bill.

Wipro Limited vs. Assistant Commissioner of Income Tax (2020)

Issue: Faceless assessments introduced by the Central Board of Direct Taxes (CBDT) were the main focus of this case. The assessment was contested by the petitioner because they claimed they lacked proper time to voice their concerns during the faceless assessment proceedings violating the essentials of justice.

Court's Ruling: In a ruling issued by the Delhi High Court the requirement for equitable procedures in faceless assessments was underlined. It was determined by the court that although moving to digital tax systems is encouraging taxpayers' rights to presentation must be preserved. To allow the petitioner to present their case effectively the court directed the reassignment of the assessment back to tax authorities via virtual hearings or written submissions.

Impact: The outcome highlighted the significance of preserving openness and integrity in digital assessments to guarantee the rights of taxpayers are defended. Wipro Limited faced off against the Assistant Commissioner of Income Tax in 2020



Ritika Private Limited vs. National Faceless Assessment Centre (NFAC), Delhi (2021)

Issue: This report examined challenges surrounding the electronic handling of tax returns especially in terms of submission delays and errors. Errors in electronic handling caused Wipro Limited to report incorrect estimate corrections and to issue demands.

Court's Ruling: According to the Karnataka High Court's ruling; although digitalization plays a key role in boosting tax administration efficiency tax authorities need to implement effective validation measures to ensure accuracy in electronic operations. The tax department was told by the court to review the petitioner's return and clear up the errors brought about by the automated process.

Impact: The court pointed out the requirement for solid digital resources and safeguards in the e-filing framework to guarantee taxpayers are not wrongly penalized on account of inadequacies in the technology.

Dharmendra Textile Processors vs. Union of India (2008)

Issue: Though this matter precedes the complete digitalization of tax systems its findings bring to light an essential concept related to digital taxation: the enforcement of penalties for not adhering to regulations. The dispute raised questions about penalties for wrong or late tax submissions and whether guilty intent was necessary to impose those penalties.

Court's Ruling: The Court decreed that fines for failing to comply with taxes are necessary even if the taxpayer did not mean to deceive. The verdict stressed that following tax regulations precisely is crucial for promoting justice and honesty in the tax system.

Impact: In tax management today this judgment stresses how crucial it is to follow time limits and protocols for e-filing and all other digital compliance activities. Digitalization facilitates easier compliance tracking; thus this case endorses the strong implementation of digital tax standards.

Chamber of Tax Consultants vs. Union of India (2020)

Issue: The rollout of digital bills in the Goods and Services Tax (GST) system created numerous legal issues on enforcement and their legal position for transporting goods.

Court's Ruling: During its analysis of the legality of the e-way bill system the Delhi High Court noted that digital tools are key to maintaining compliance and fighting tax fraud. As per the court's judgment the e-way bill aligns with the rules set by the GST Act and is necessary for safe movement of goods that lack official tax records.

Impact: The court decision reinforced existing regulations related to digital tax approaches and heightened the need for digital resources including the e-way bill to enforce compliance.

Rekha Rani vs. Principal Commissioner of Income Tax (2022)

Issue: Automated adjustments by the tax department during the processing of online returns were central to this case. The petitioner disputed the validity of some tax claims that were instantly generated by the tax program without giving sufficient notice to the taxpayer.

Court's Ruling: In favor of the petitioner's claim the Delhi High Court held that the use of automation in processing large tax returns must comply with due process standards. Taxpayers need to be informed and permitted a chance to react to any inconsistencies identified by the system before any modifications take place.

Impact: According to the ruling digital taxes are expected to observe essential practices and safeguards to avoid automated processes from affecting taxpayer rights.

LG Electronics India Pvt. Ltd. vs. Assistant Commissioner (GST) (2021)

Issue: This case highlighted how GST authorities dismissed ITC claims because the program did not show the correct entitlements.

Court's Ruling: The Allahabad High Court ruled that key digital systems like GSTN should work properly to reduce undue stress on taxpayers. Manual authentication of petitioner's claims became necessary for GST officials according to the court's order to avoid rejecting proper ITC claims caused by GST portal technical errors.

Impact: This verdict underscored the demand for correct technological practices and responsibility during tax administration online to make sure taxpayers do not face punishment from technical flaws or systemic shortcomings.

(B) Methodological Framework

This research proposes that there is need for exploring the results of using digital methods to enforce and collect taxes, and the strengths and weaknesses that taxpayers and tax authorities identify regarding the concepts of the digital tax system. That is, evaluating the use of technology solutions in Indian tax digitalization measures with special reference to GSTN and I-T e-filing. A combination of quantitative and qualitative practices can deliver an extensive investigation of the impact of digital solutions on taxpayer experience and revenue generation.

Studies from the Indian Ministry of Finance and the GST Network provider along with the CBDT could act as credible sources of secondary data on details on tax income and adherence rates related to taxpayers before and during the adoption of digital systems. A variety of articles and journals examine how digitalization affects tax systems around the world and in India. The OECD, the IMF and the World Bank share knowledge on successful practices and comparative studies for tax digitalization in multiple countries. In India's tax digitalization context industry insights from PwC and KPMG highlight operational issues and practical challenges. Through preliminary interviews with tax officials, consultants, technology specialists, small businesses and individuals it was found that businesses and individuals seek support with tax compliance from tax consultants and



accountants. Experts in technology also play a role in constructing platforms for tax management. In rural locations or those individuals and SMEs lacking sufficient digital resources struggle with various challenges. Data privacy and cyber security problems accompany the shift to digital tax systems. In remote places the lack of good internet connectivity and digital understanding creates obstacles. Prior to the introduction of the GST and digital tax filing methods there was growth in tax revenues while afterward there was also an increase in tax revenues. The compliance rates rely on the quantity of tax returns submitted and taxes received. After digitalization there was a rise in the count of registered taxpayers especially in small and medium sized enterprises and rural communities.

A combination of primary and secondary data analyzed using descriptive and inferential statistics can provide interesting and useful insights on tax compliance and revenue generation patterns over pre and post digitalized periods, occurrence of cyber crimes, and stakeholders' opinions on the usefulness, ease and problems associated with such a system.

Limitations of the Study

- Though publicly available are data on tax revenues and compliance records, some exclusive information from government institutions and tax outlets could not be obtained which constrains quantitative research.
- The number of participants for interviews and surveys is small and may limit how well the findings apply to all Indian taxpayers.
- This research might miss the rural populations' experiences as its attention is mainly on urban taxpayers and firms facing unique difficulties in utilizing digital tax platforms due to insufficient infrastructure.

IV. CONCLUSION

In India's tax system digital innovations transformed the process of tax collection and regulatory control. To promote efficiency and simplify compliance the Indian authorities have launched e-filing and faceless assessments systems. Moving from conventional tax systems to digital systems has limited the chances for human mistakes and cut down on corruption while greatly enhancing the experience of taxpayers.

Adopting digital technologies involves some tough hurdles. Challenges persist from inadequate digital systems and limited understanding of technology combined with security worries and differences in urban and rural access. Although these difficulties exist digital transformation has great opportunities to improve India's tax management and raise funds if these concerns are properly resolved.

Digital transformation in tax management has led to positive results for India as it calls for a more equitable and open tax framework. Progress in technology and increased availability of digital tools combined with better taxpayer training are vital for unlocking the entire value of digitalization.

Recommendations

To ensure the continued success of digitalization in tax administration and to overcome existing challenges, the following recommendations are proposed:

Strengthening Digital Infrastructure

To provide rural areas with fair access to digital tax services the government needs to enhance its digital infrastructure. Having to improve the network and furnish relevant equipment for paying taxes digitally is vital.

Enhancing Digital Literacy

Organize collective learning opportunities to help taxpayers and small business individuals in countryside understand digital tax systems. Errors can reduce and respect will increase.

Improving User Experience on Tax Platforms

Perpetual upgrades to platform intuitive design and availability are necessary for addressing user requests. Gathering information from citizens can lessen tech issues and promote easier work processes.

Addressing Cyber security and Data Privacy

Increasing the resilience of digital taxation platforms is important to defend important details of taxpayers from threats to security. Developing comprehensive plans for digital privacy will raise the confidence in the online taxation structure among the public.

Providing Options for Hybrid Compliance

Uniting conventional and online tax facilities may aid users and entities encountering problems with completely virtual systems in their transition.

Enhancing Grievance Redressal Mechanisms

Propose revised methods for people facing difficulties in the digital tax approach. Fixing up specialized helplines that deliver swift aid for technical challenges is essential.

Regular Audits and Accountability

Keep track of the effectiveness of digital tax systems constantly to determine improvements and to take on responsibilities. This technique allows us to quickly find drawbacks and fix concerns.

Collaboration with Private Sector

Joining forces with tech companies allows us to boost the detail and success of tax compliance systems using technologies like AI and machine learning. Joint efforts might improve new ideas for the advancement and application of tax solutions.



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