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# An Analysis of Pre and Post Digitization of Direct Taxation in India – A Study

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## Abstract

Digitization in tax refers to the introduction of digital platforms to make the process of tax calculation, filing, and tax duties easier. Making it much faster and easier to pay taxes. Digitization also makes tax compliance easier by creating an electronic paper trail through e-invoices, auto-filling, and accurate calculations. Introduced slowly since the 1990s, it has evolved from simple computer applications to calculate tax to a national system where anyone can pay their taxes easily.

This paper examines the process of tax filing before mass digitization, the introduction of digitization, and the effects of digitization of taxation. It aims to compare the two periods to showcase the benefits of digitization and how it has been an important part of compliance and tax filing. Furthermore, the paper does contain a statistical analysis of two periods of pre- & post-digitization, comparing the tax payments through an interrupted time series test to measure the slope of change. To help in determining the contribution of digitization towards the expansion of tax payments.

The paper concludes by highlighting that digitization has played a significant part in the growth of tax income, by making the tax filing process much simpler, much faster and much easier for both the government and the people, but cutting outa large part of the process, However it is not the sole reason due to the plethora of outside factors such as COVID-19, GDP growth, population growth etc.

**Keywords:** Digitization, Direct taxes, tax filing, ITR, Compliance

## Introduction

Direct taxation in India refers to taxes levied directly on the income and wealth of individuals, companies, and other entities under the Income-tax Act, 1961. The system requires taxpayers to self-assess their tax liability and file annual returns of income with the Income Tax Department, a process that forms the foundation of voluntary compliance in India's direct tax regime. Understanding the structure and process of tax filing is essential for analyzing compliance behaviour, as the ease, transparency, and reliability of filing procedures directly influence taxpayer willingness and ability to comply with statutory obligations.

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The tax filing system in India has undergone a profound transformation over the past two decades, evolving from a predominantly paper-based, manual administrative framework to a sophisticated digital ecosystem. This transition from traditional tax filing to digital tax administration represents not merely a technological upgrade but a fundamental reorganization of how the Income Tax Department interacts with taxpayers, processes returns, verifies information, and administers assessments. The digitalization of direct tax administration has reshaped the compliance landscape, altering the cost, convenience, and experience of tax filing for millions of taxpayers across the country.

## Review of Literature

**Kushwah, Nathani and Vigg (2021), "Impact of Tax Knowledge, Tax Penalties, and E-Filing on Tax Compliance in India," Indian Journal of Finance, 15(5–7), 61–74.**

Kushwah, Nathani and Vigg (2021) examined the relationship between tax knowledge, tax penalties, electronic filing and tax compliance among corporate taxpayers in India. The study collected primary data from 247 corporate taxpayers in Delhi and the National Capital Region and used multiple regression analysis to assess the determinants of tax compliance. The findings revealed that electronic filing and tax penalties had a statistically significant influence on tax compliance, whereas tax knowledge did not have a statistically significant relationship with compliance. The study provides important empirical evidence that the adoption of digital tax filing mechanisms can contribute to improved compliance behaviour. This research is particularly relevant to the present study because it establishes a direct relationship between the use of digital tax systems and taxpayer compliance in the Indian context.

**Ahmed (2023), "Digitizing Tax Compliance: Assessing Taxpayers' Awareness and Satisfaction in E-Filing of Income Tax Returns."**

Ahmed (2023) examined the increasing use of electronic filing in income-tax administration, focusing on taxpayer awareness and satisfaction. The study highlights the transition from conventional tax procedures towards digitally enabled tax compliance. E-filing provides taxpayers with greater convenience and can reduce the time and administrative effort associated with traditional filing procedures. The study also links digitalisation with improvements in efficiency and transparency. Its emphasis on taxpayer awareness and satisfaction is important because the effectiveness of a digital tax system depends not only on technological infrastructure but also on taxpayers' ability and willingness to use these systems. Therefore, the study adds a behavioural dimension to the relationship between digitalisation and tax compliance. GST and Digital Taxation in India: A Research Analysis

**Madhuri Raghavendran, Anagha S., Krashika M. A., and Sujatha M.(2025), "GST and Digital taxation in India: A Research Analysis"**

The study examines the development of GST and digital taxation in India, focusing on the role of technology in improving tax administration, simplifying compliance, reducing the cascading effect of taxation, and addressing digital transactions. It discusses GST as a consumption-based tax and highlights the need for an appropriate framework for taxing digital-economy activities while ensuring fairness among businesses operating through different channels. The study concludes that GST and digital tax measures have contributed to the modernization, transparency, and integration of India's tax system, while the expansion of the digital economy requires further regulatory development and a comprehensive framework for digital taxation.

**Anjali Agrawal and Ujjwal Soni(2025), "The Impact of Digitalization on Tax Compliance in India"**

The study investigates the impact of digitalization on tax compliance in India, particularly through the GST portal, electronic income-tax filing, and the use of artificial intelligence to identify potential tax evasion. It examines whether digital systems reduce manual errors, improve administrative efficiency, limit evasion, and increase taxpayer participation. The findings indicate that digitalization has improved the efficiency and transparency of tax procedures, strengthened monitoring, reduced manual intervention, and encouraged compliance. However, cybersecurity risks, digital-literacy limitations, and infrastructure constraints continue to restrict equal access. The authors conclude that

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further capacity building and technological improvements are necessary for digital tax administration to achieve its full compliance potential.

**Jagtiani (2026), "Digital Compliance and Revenue Buoyancy Under India's Goods and Services Tax: Evidence from 2017 to 2024."**

Jagtiani (2026) provides one of the most comprehensive recent assessments of digital compliance under India's GST system. The study examines digital mechanisms including GSTN, e-invoicing, e-way bills and automated matching of tax returns using data from 2017 to 2024. The study reports that GST revenue buoyancy increased from approximately 0.9 to 1.3 following the phased implementation of digital compliance reforms. It further reports that on-time filing increased from 67% to 82%, while mismatches between GSTR-1 and GSTR-2B declined from 8.4% to 4.2%. These findings indicate that digital compliance mechanisms can contribute to improved reporting and revenue performance. However, the study also identifies the digital divide as an important limitation, particularly for smaller and rural enterprises. Thus, the study provides a more balanced perspective by recognising that while digitalisation can strengthen compliance, unequal access to digital infrastructure can create additional compliance difficulties for certain taxpayers.

**Objectives**

- To analyse the introduction and processes of digitization of taxes
- To Measure the change in average direct-tax collection between the pre- and post-periods.
- To test whether the annual direct-tax collection trend changed after FY 2016–17.

**Research methodology**

The first segment of the paper uses theory base from the review of multiple peer-written papers and journals to form a base of knowledge. The second segment uses secondary data gathered from government websites to back it's arguments and claims, mainly utilizing direct tax data from CBDT reports. And using a Interrupted time series graph to track changes. FY 2006–07 to FY 2015–16 is treated as the pre-period and FY 2016–17 to FY 2025–26 as the post-period. This is an analytical break for the study rather than a claim that digitization began exactly in FY 2016–17.

**Limitations**

First, the 20 annual observations are a small time-series sample. The results are therefore useful for a secondary-data study but should not be presented as a high-frequency causal estimate.

Second, FY 2016–17 is an analytical break rather than a clean treatment date because digital tax services were introduced progressively.

Third, the direct-tax collection variable aggregates several tax components and is affected by macroeconomic conditions.

Fourth, the current regression does not control for GDP, taxpayer-base size, tax rates, inflation or policy shocks. These variables are essential for a stronger causal model.

**Tax Filing before Digitalization**

Before the widespread introduction of digital systems, filing direct tax returns in India was a largely manual, paper-intensive process that required significant physical effort and administrative coordination from taxpayers. The procedure was governed by Section 139 of the Income-tax Act, 1961, which mandated the filing of returns of income in prescribed forms within specified due dates. Taxpayers obtained physical copies of Income Tax Return (ITR) forms from Income Tax Department offices, designated banks, or tax professionals. These forms varied based on the category of the taxpayer and the nature of income, with separate forms for individuals, companies, firms, and other entities.

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The filing process involved several sequential steps. First, taxpayers or their authorized tax professionals collected the appropriate ITR form and manually filled in details regarding income from various sources such as salary, house property, business or profession, capital gains, and other sources. Supporting documents including Form 16 (certificate of tax deducted at source from salary), interest certificates from banks, proof of investments for deductions under Chapter VI-A, and challans for advance tax or self-assessment tax payments were compiled and attached with the return. Taxpayers calculated their tax liability using tax computation worksheets, accounting for deductions, rebates, and tax credits available under the Act.

Once completed, the physical return along with all supporting documents was submitted to the jurisdictional Assessing Officer at the local Income Tax Office or dispatched by post to the designated office. Upon receipt, the return was manually entered into the Department's records, and an acknowledgement was issued to the taxpayer. The Assessing Officer then examined the return for completeness and accuracy, often calling for additional information or documents through notices issued under various sections of the Act. If discrepancies were detected, the taxpayer was required to appear in person before the Assessing Officer to provide clarifications and submit additional evidence.

The assessment process was conducted manually, with tax officers computing tax payable or refund due based on the information provided and their own verification. Refunds, if applicable, were processed through paper-based procedures and issued via physical refund orders or cheques sent by post, often involving considerable delays. Communication between the Department and taxpayers occurred primarily through physical notices sent by post, requiring taxpayers to maintain careful records and respond within stipulated timeframes.

The traditional system presented several practical difficulties and limitations. The requirement to physically visit Income Tax offices or tax professionals' offices imposed significant time and travel costs on taxpayers, particularly those residing in remote or semi-urban areas. Manual filling of forms increased the likelihood of computational errors, omissions, and incomplete disclosures, which often led to defective returns, notices, and prolonged assessment proceedings. The absence of centralized processing meant that returns were handled by different Assessing Officers across the country, resulting in inconsistent practices and varying standards of scrutiny.

Record management was cumbersome, as both taxpayers and the Department had to maintain extensive physical files and archives. Tracking the status of returns, refunds, or pending assessments required physical inquiries or written correspondence, creating uncertainty and delays. The system also suffered from limited transparency, as taxpayers had little visibility into the progress of their assessments or the basis of departmental computations. These inefficiencies contributed to compliance burdens, delayed refunds, and in some cases, discouraged voluntary compliance among taxpayers who found the process overly complex and time-consuming.

**Digitalization in Tax Administration**

The digitalization of India's direct tax administration was introduced gradually through a series of policy initiatives, technological interventions, and administrative reforms spanning more than two decades. The process began in earnest in the late 1990s with early computerization efforts under programmes such as the Computerization of the Income Tax Department (CITD) and initiatives by the National Informatics Centre (NIC), which focused primarily on back-office automation and internal data processing rather than taxpayer-facing services.

A significant milestone in the evolution of digital tax filing was the introduction of the Electronic Furnishing of Return of Income Scheme, 2004, notified by the Central Board of Direct Taxes (CBDT) on 30 September 2004. This scheme marked the first structured administrative implementation of statutory digitalization, allowing eligible taxpayers to file returns electronically on a voluntary basis. The pilot e-filing scheme initially permitted corporate taxpayers to upload returns via the internet, representing a notable departure from manual paper submissions. Following the success of this pilot, the scope of electronic filing was expanded, and in July 2006, the CBDT issued directives making e-filing mandatory for all corporate firms.

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The Electronic Furnishing of Return of Income Scheme, 2007, subsequently formalized and institutionalized the legal and procedural architecture for electronic submissions. This scheme standardized procedures for uploading returns, receiving acknowledgements, and verifying submissions through digital signatures, providing taxpayers with a uniform digital interface for compliance. By Assessment Year 2007-08, all companies were required to file returns electronically, and from Assessment Year 2013-14, individuals with income exceeding ₹10 lakh were also mandated to e-file, progressively expanding the coverage of digital filing.

A major institutional reform followed in February 2009, when the Union Cabinet approved the establishment of the Centralized Processing Centre (CPC) in Bengaluru at a total project cost of ₹255 crore. The CPC was designed to process all electronically filed returns centrally, expediting refund issuance and improving mismatch resolution. By October 2009, business rules for computation and financial accounting systems were tested, and the first set of returns was processed. The CPC became fully operational for e-filed returns from Assessment Year 2009-10, marking a shift from jurisdiction-based manual processing to centralized, technology-driven administration.

The evolution of the e-filing framework continued through the 2010s with incremental enhancements to the online portal, expansion of digital services, and integration of additional taxpayer functionalities. The launch of the Income-tax Department's e-Filing Portal 2.0 on 7 June 2021 represented a significant technological leap, replacing the earlier portal with a redesigned, modern interface offering seamless access to return filing and related services. This transformation was not a single event but a gradual process of digital maturation, with each phase building upon earlier reforms to create an increasingly integrated and taxpayer-centric digital ecosystem.

**Tax Filing after Digitalization**

The current process of filing direct tax returns in India is a fully digital, sequential procedure that leverages the Income Tax Department's e-filing portal and associated online services. The modern system begins with taxpayer registration and authentication. Individuals, companies, firms, and other entities access the e-filing portal at **www.incometax.gov.in** using their Permanent Account Number (PAN) as the primary identifier. First-time users register by providing basic details and creating login credentials, while existing users log in using their PAN, password, and additional authentication measures such as Aadhaar-based verification or digital signature certificates where applicable.

Once logged in, taxpayers navigate to the income tax return filing section and select the appropriate ITR form based on their category and sources of income. The portal offers multiple filing options, including online preparation directly on the website, offline utilities downloadable in Excel or JSON formats, and pre-filled returns populated with information already available with the Department. The pre-filled return functionality draws upon data from various sources such as Form 16 uploaded by employers, interest income reported by banks, and other financial transactions captured in the taxpayer's Annual Information Statement (AIS) and Taxpayer Information Summary (TIS).

Taxpayers prepare their returns by entering or verifying income details, claiming deductions under Chapter VI-A of the Income-tax Act, computing tax liability, and accounting for tax credits such as Tax Deducted at Source (TDS), Tax Collected at Source (TCS), and advance tax payments. The portal provides automated tax computation, reducing manual calculation errors and ensuring accuracy. Taxpayers can also view their AIS, which provides a comprehensive statement of financial transactions reported by banks, employers, mutual fund companies, stock brokers, property registrars, and other institutions. The TIS offers a simplified, aggregated summary of income and tax figures derived from AIS data, assisting taxpayers in preparing accurate returns.

After completing the return, taxpayers submit it electronically through the portal. The system generates an acknowledgement receipt, and the return is transmitted to the Centralized Processing Centre in Bengaluru for automated validation and processing. Verification of the return is a critical step, accomplished through electronic verification code (EVC) generated via Aadhaar OTP, net banking, or bank account details, or through digital signature

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certificate for entities requiring it. Alternatively, taxpayers may send a physical copy of the ITR-V (verification form) to the CPC by post, though electronic verification is strongly encouraged for faster processing.

Upon submission and verification, the return enters the processing stage at the CPC, where automated systems validate the information against TDS, TCS, advance tax, and other data available with the Department. If the return is complete and accurate, an intimation under Section 143(1) is issued electronically to the taxpayer, indicating the tax payable or refund due. Refunds are processed directly to the taxpayer's pre-validated bank account through electronic transfer, significantly reducing processing time compared to the earlier system of physical refund orders.

The digital system also facilitates ongoing communication between the Department and taxpayers through the e-filing portal. Taxpayers receive electronic notices, intimations, and orders, and can respond to queries, submit additional information, or file rectification requests online. The portal provides a dedicated compliance section where taxpayers can view and respond to e-campaigns, submit feedback on AIS information, and track the status of their returns, refunds, and pending proceedings. Online taxpayer services extend beyond return filing to include PAN management, challan payment, tax credit statements, and access to various forms and utilities, creating a comprehensive digital interface for all direct tax compliance needs.

**Improvements Brought by Digitalization**

1. **Enhancement of Convenience and Accessibility:**
   The ability to file returns from anywhere at any time through the e-filing portal has eliminated the need for physical visits to Income Tax offices or tax professionals' offices, reducing time and travel costs substantially. This is particularly beneficial for taxpayers in remote or semi-urban areas who previously faced considerable logistical challenges in complying with filing obligations.

2. **Improvement in Processing Efficiency:**
   Returns that once took weeks or months to process manually are now validated and intimated within days, with refund processing times reduced from several months to a few weeks in many cases. The automation of tax computation, validation of TDS and TCS credits, and electronic issuance of intimations have minimized manual intervention, reducing processing delays and administrative bottlenecks.

3. **Reduction in Paperwork:**
   Digital filing has largely eliminated the need for physical forms, attachments, and supporting documents, with taxpayers able to upload returns and verify them electronically. This has not only reduced the administrative burden on taxpayers but also decreased the Department's costs associated with physical storage, retrieval, and management of paper records. Digital record management enables efficient archiving, quick retrieval, and long-term preservation of taxpayer data without the space and maintenance constraints of physical archives.

4. **Enhanced Transparency in Tax Administration:**
   Digital systems provide taxpayers with real-time visibility into the status of their returns, refunds, and pending proceedings. The AIS and TIS facilities offer taxpayers a comprehensive view of information reported by third parties, enabling them to verify accuracy and provide feedback before filing returns. This transparency reduces information asymmetry and helps taxpayers file more accurate returns, minimizing the likelihood of subsequent notices or adjustments.

5. **Faster and More Reliable Communication:**
   Electronic notices, intimations, and orders are delivered directly to the taxpayer's e-filing account. The elimination of physical post reduces the risk of notices being lost, delayed, or not received, ensuring that taxpayers are promptly informed of departmental actions and can respond within stipulated timeframes. The faceless assessment scheme, introduced as a pilot in 2019 and extended nationwide in 2020, has further

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reduced physical interface between taxpayers and tax officers, promoting team-based assessments and minimizing discretionary practices.

6. **Error Reduction through Automation:**
   Automated tax computation, pre-filled returns, and validation checks embedded in the e-filing portal help taxpayers avoid common mistakes such as incorrect tax calculations, omission of income, or mismatched TDS claims. This leads to fewer defective returns and reduced need for rectification or reassessment. Data integration across various information sources, including banks, employers, and financial institutions, has strengthened the Department's ability to cross-verify taxpayer disclosures and detect potential non-compliance or evasion.

7. **Improvement in Compliance:**
   The ease of filing, faster refunds, and reduced compliance costs have encouraged voluntary compliance among taxpayers who previously found the manual system burdensome. However, while digitalization has contributed significantly to these improvements, other factors such as policy reforms, taxpayer education, and enforcement measures have also played complementary roles in strengthening the overall compliance environment.

**Contribution of Digitization**

The research question in this segment of the paper is narrower than the broad question of whether digital government is beneficial. It asks whether the expansion of digital tax administration is statistically associated with increased direct-tax filing and direct-tax collection in India. This distinction matters because direct-tax revenue is also influenced by GDP growth, inflation, changes in the tax base, tax rates, enforcement, compliance campaigns, corporate profitability, exceptional events and other reforms. A simple rise in revenue after digitization cannot therefore be interpreted as a causal digitization effect.

Statistical Tests

| Test | Purpose | Specification |
|---|---|---|
| Interrupted time series | Tests whether the level and/or slope of the 20-year collection series changed after FY 2016–17. | $Tax_t = \beta0 + \beta1Time + \beta2Post + \beta3TimeAfter + \varepsilon_t$ |
| HAC-robust inference | Reduces sensitivity to serial correlation in the annual time series. | Newey-West/HAC standard errors with one lag |

Descriptive Statistics

| Measure | Pre-period FY 2006–07 to 2015–16 | Post-period FY 2016–17 to 2025–26 |
|---|---|---|
| Observations | 10 | 10 |
| Mean direct-tax collection | ₹483,170 crore | ₹1,553,934 crore |
| Standard deviation | ₹173,026 crore | ₹722,239 crore |
| First observation | ₹230,181 crore | ₹849,713 crore |
| Last observation | ₹741,945 crore | ₹2,811,936 crore |
| CAGR | 13.89% | 14.22% |
| Post vs pre mean change | — | 221.6% |

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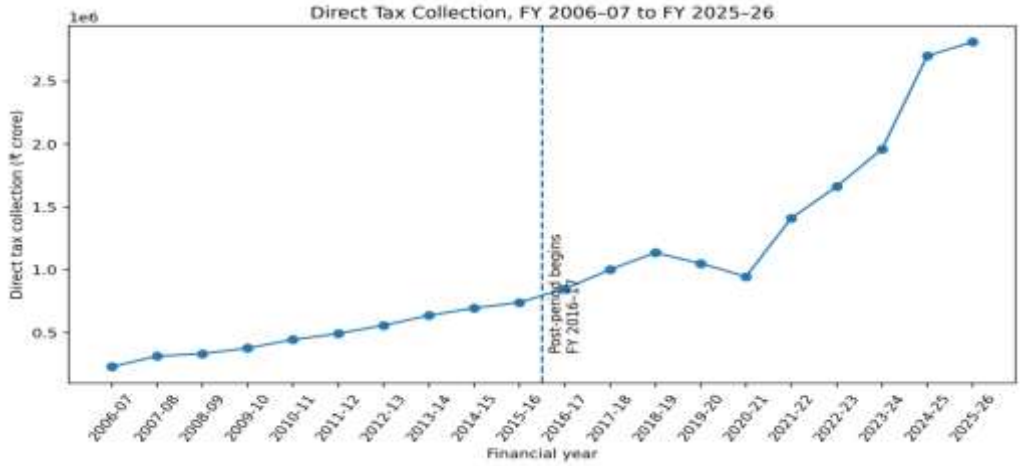



*Figure 1. Twenty-year direct-tax collection series from the supplied workbook. The dashed line marks the analytical break used for the post-period.*

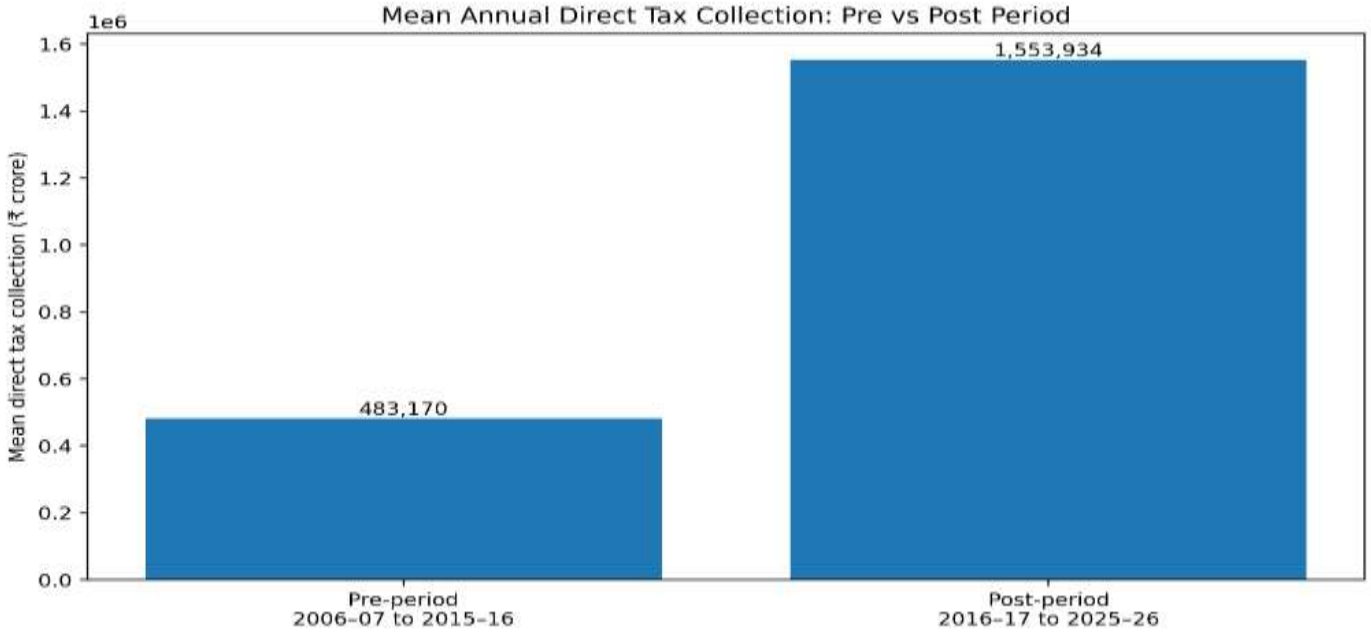



*Figure 2. Mean annual direct-tax collection is substantially higher in the post-period.*

The paired t-test produces t=6.00 with 9 degrees of freedom and p=0.000203. The null hypothesis of no mean difference is therefore rejected at the 5% and 1% levels. The paired standardized effect size is large. This provides strong evidence that the post-period observations are systematically higher than the pre-period observations.

Interrupted Time-Series Analysis

| **Parameter** | **Estimate** | **HAC p-value** |
|---|---|---|
| Pre-period slope (β1) | ₹56,914 crore/year | 0.000000 |
| Immediate level change (β2) | ₹-384,650 crore | 0.069795 |
| Post-period slope change (β3) | ₹161,141 crore/year | 0.00000495 |
| Estimated post-period slope | ₹218,055 crore/year | 0.00000495 |
| $R^2$ | 0.928 | — |

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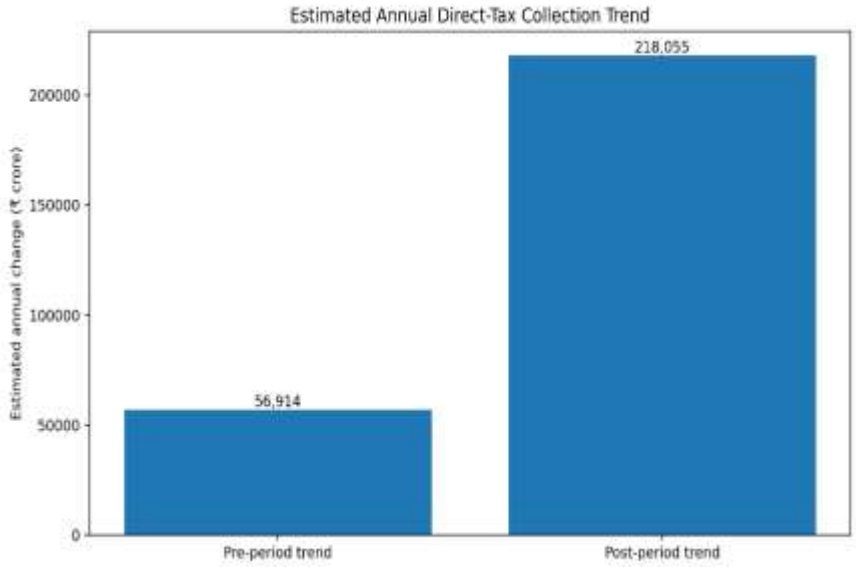



*Figure 3. Estimated annual direct-tax collection trend before and after the analytical break.*

The estimated pre-period slope is approximately **₹56,914** crore per year. The post-period slope is approximately ₹218,055 crore per year, implying an estimated slope increase of about **₹161,141** crore per year. The slope-change coefficient is statistically significant under HAC-robust inference **(p=0.00000495**). The estimated immediate level shift is not statistically significant at the 5% level under the same robust specification **(p=0.0698).**

The statistical interpretation is therefore more consistent with a change in the growth trajectory than with a single abrupt jump in revenue at FY 2016–17. This distinction is important because digital tax administration is cumulative: e-filing, centralized processing, data integration, pre-filled information, e-verification and faceless procedures were introduced and expanded over multiple years rather than in one single intervention.

**Direct Tax Filing and Digital Compliance Evidence**

*Figure 4. Selected official milestones in ITR filing. AY 2023–24 is a point-in-time figure reported by CBDT in October 2023, not a final full-year total.*

| **Official indicator** | **Reported value** | **Interpretation** |
|---|---|---|
| Individual returns, AY 2013–14 | 3.36 crore | Baseline for long-run filing expansion |
| Individual returns, AY 2021–22 | 6.37 crore | 90% increase over AY 2013–14 |
| Returns filed for AY 2023–24 at CBDT Oct-2023 release | 7.41 crore, including 53 lakh first-time filers | Evidence of continuing filing-base expansion |
| ITR filings, FY 2024–25 | 9.19 crore | Recent official measure of large-scale return filing |
| E-verified returns, FY 2024–25 | 8.64 crore | Evidence of high digital verification usage |

The official evidence is consistent with the statistical pattern in the collection series. CBDT's 2023 release reported that individual returns increased by 90% from AY 2013–14 to AY 2021–22 and described the expansion as evidence of a widening tax base following reform measures. It also reported 53 lakh first-time filers within the 7.41 crore returns filed for AY 2023–24 at that point in time. The government's later reporting for FY 2024–25 places total ITR filings at 9.19 crore and e-verification at 8.64 crore, demonstrating the scale reached by the digital compliance

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ecosystem. These measures should be interpreted as evidence of digital filing/compliance expansion, not as a standalone causal measure of digitization's revenue contribution.

The Income Tax Department's current portal infrastructure includes e-filing, e-verification, Annual Information Statement services and online return-status functions. The Economic Survey also records the policy shift toward online compliance and the 2021 portal's pre-filled returns and integrated processing.

## Discussion

The direct-tax collection series exhibits a large and statistically significant difference between the two periods, and the interrupted time-series model finds a statistically significant strengthening of the annual trend after the selected break. At the same time, official filing data show that the number of returns filed expanded sharply over the longer period, while digital verification and online services became central components of the compliance process.

However, the analysis should not be interpreted as proving that digitization caused the entire post-period rise in direct-tax revenue. The post-2016 period also contains major economic and policy events, including changes in tax policy, GST implementation, demonetization, changes in corporate profitability, the COVID-19 shock and recovery, and evolving enforcement practices. The direct-tax collection series is also strongly time-trended, so any model using only a post-period dummy risks confusing digitization with general economic growth.

## Conclusion

The findings of the study indicate a clear improvement in India's direct tax administration during the period in which digital tax systems expanded substantially. Direct tax collections increased considerably across the study period, while the number of taxpayers and income-tax returns filed also showed a sustained upward movement. The statistical analysis further indicates that the post-digitisation period was associated with a significant change in the trend of direct tax collections. This suggests that the development of online filing, electronic verification, data-based monitoring and other technology-enabled tax services has accompanied a broader expansion of tax compliance and revenue mobilisation.

However, the results should not be interpreted as evidence that digitisation alone caused the entire increase in direct tax revenue. Economic growth, expansion of the taxpayer base, changes in tax policy, enforcement measures and other structural factors have also influenced tax collections. The evidence is therefore better understood as demonstrating a strong association between the expansion of digital tax administration and improved direct tax performance, rather than establishing a completely independent causal effect.

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