

The Impact of Occupation on Utilization of Professional Tax Services and Attitudes Towards Tax Compliance: An Empirical Study in Delhi NCR

Ms. Arti Kumari¹, Dr. Lalita Dhingra²

^{1,2}Assistant Professor, DAV Centenary College, Faridabad

Abstract- Introduction: Tax compliance is a critical aspect of a nation's financial health, ensuring the necessary revenue for public services and infrastructure. However, taxpayers often find it challenging to comply with tax regulations due to their complexity

Purpose: The purpose of this paper is to investigate the relationship between occupation and the utilization of professional tax services, as well as to examine attitudes towards tax compliance among different types of assesseees in the Delhi NCR region. By analyzing the patterns and factors influencing the decision to seek professional help for income tax filing, the study aims to provide insights into how occupational differences shape tax-related behaviors and perceptions.

Design/ Methodology/ Approach: This empirical study employs a cross-sectional survey design, gathering data from 525 respondents in the Delhi NCR region. The sample includes individuals from diverse occupational backgrounds. Chi-square tests and ANOVA are used to analyze the association between occupation and tax service utilization, and to assess differences in tax compliance attitudes.

Findings: The analysis reveals a significant relationship between occupation and the utilization of professional tax services, with private sector employees and self-employed individuals more frequently seeking professional help compared to government employees and professionals (CA/CS/CMA). Attitudes towards tax compliance show notable differences among various assesseees, indicating that different occupational groups perceive and approach tax compliance differently. However, perceptions regarding tax payment obligations do not exhibit significant variation across these groups. These findings suggest that occupational factors influence both the decision to seek professional tax advice and attitudes towards tax compliance, highlighting the need for tailored strategies to improve tax compliance and service utilization.

Originality/ Values: This paper offers a novel examination of how occupational backgrounds influence the utilization of professional tax services and tax compliance attitudes within the Delhi NCR region. By integrating detailed empirical analysis with

occupation-specific insights, it provides valuable evidence on the diverse needs and behaviours of different taxpayer groups. The study's findings can guide policymakers in developing targeted tax compliance strategies and improving support services tailored to various occupational categories. Additionally, the research contributes to a deeper understanding of the factors shaping taxpayer behaviour, advancing both academic knowledge and practical approaches to enhancing tax compliance and service effectiveness.

Key words: • Tax Compliance • Professional Tax Services • Occupation • Delhi NCR

INTRODUCTION

Tax compliance is essential for maintaining a nation's fiscal stability, as it ensures the collection of necessary revenue to fund public services and infrastructure. Despite its importance, many taxpayers face significant challenges in adhering to complex tax regulations, leading to a heightened reliance on professional assistance. Chartered Accountants (CAs) and tax consultants play a crucial role in simplifying the tax filing process, offering expertise that helps individuals navigate the intricacies of tax laws, optimize tax benefits, and ensure accurate filings.

This study explores the influence of occupation on the utilization of professional tax services, focusing on how different occupational groups in the Delhi NCR region perceive and use such services. By examining these patterns, the research aims to provide insights into the varying needs and behaviours of taxpayers based on their professional backgrounds. For instance, individuals in government jobs, private sector roles, and self-employment might experience and approach tax compliance differently due to their distinct occupational contexts and tax-related challenges.

Understanding these differences is critical for tax authorities and policymakers to develop effective and targeted tax compliance strategies. Tailoring support services and communication strategies to the specific needs of various occupational groups can enhance compliance rates and improve overall tax administration. For example, private sector employees and self-employed individuals, who might encounter more complex tax scenarios, may benefit from additional guidance and resources compared to those in more straightforward tax situations.

The study investigates attitudes towards tax compliance and payment obligations, providing a deeper understanding of how different groups view their tax responsibilities. Attitudes towards tax compliance can significantly impact taxpayer behaviour, influencing their willingness to adhere to tax laws and engage with professional services.

IMPORTANCE OF THE STUDY

The increasing complexity of tax regulations necessitates the involvement of professional advisors to assist taxpayers in fulfilling their obligations accurately and efficiently. This study's insights can provide valuable information for tax authorities to understand taxpayer behaviour and improve compliance rates.

LITERATURE REVIEW

The study finds that increases in income taxes, specifically personal income taxes, offset by reductions in trade or consumption taxes have a negative impact on GDP growth rates. Additionally, the study highlights that trade liberalization has not resulted in any discernible positive effects on economic growth. The results suggest that tax reform can be particularly challenging for middle- and low-income countries. Overall, this study provides valuable insights for policymakers and researchers interested in tax policy and its impact on economic growth. (McNabb, (2014).)

The results of the ordinary least-squares regression analysis show that tax has a positive impact on Vietnam's economic growth, but the effects of direct and indirect tax are different. While indirect tax has a positive influence and promotes economic growth, the impact of direct tax is not visible. The study recommends that Vietnam should restructure its tax system by increasing the proportion of indirect tax, reducing the proportion of direct tax in the state

budget revenue, expanding tax bases, reducing tax rates of corporate income tax and personal income tax, and increasing tax rates of environmental protection tax, natural resources tax, value added tax, and excise tax on some types of goods which harm health and the environment. (Nguyen, (2019).)

Policymakers should consider implementing tax policies that generate sufficient revenue for the government while not hindering private investment and consumer spending. Additionally, the study emphasizes the importance of promoting investment to stimulate economic growth in ASEAN countries. Policymakers should prioritize creating an environment conducive to investment, including improving infrastructure, implementing supportive policies, and addressing regulatory barriers. (Nguyen H. T., 2022).)

The tax system in India is described as being in the early stage of development, with a complex structure of taxes on goods and services that is difficult to move towards a VAT-like structure. Direct taxes are also described as being in an infant state, while import duties remain at significant levels. The lack of social contributions is identified as a significant issue, as is the need to address the dominance of complex and obsolete indirect taxation and the fiscal relations between government layers. (Bernardi, (2005).)

The study highlights the importance of effective policy and administrative measures in achieving successful property tax reforms. The findings of the study can be useful for policymakers and administrators in other cities in India and beyond, who are looking to implement similar reforms. (Bandyopadhyay, (2013).)

The implementation of various indirect taxes in India from 2000 to 2016, which made the tax structure system more complex due to different tax rates in each state. The introduction of Goods and Service Tax (GST) in 2017 simplified the tax structure by unifying all the taxes implemented by the central and state governments under a single uniform rate. The research paper aims to conduct a bibliographic analysis of available literature related to tax reform, GST, and Value Added Tax (VAT) from 2000 to 2019. (Agarwal, . (2020).)

The tax reforms initiated from 1991 resulted in an immediate loss of revenue for the Indian government. However, revenue generation from individual and corporate income taxes has increased significantly due to a wider tax base, anti-tax evasion measures, better tax administration, and

improved tax compliance. On the other hand, indirect tax collections have declined, primarily due to a shortfall in GST collections. (SAMANTARA, (2021).)

There has been a continuous growth in tax revenues throughout the research period, which has been good news for both direct tax collection and the expense of direct tax collection. However, inconsistency has been noted based on the percentage change in the direct tax collection from year to year, once more using the base year of 2013–14. While direct tax revenue increased by 8.96% during the 2014–15 fiscal year, it decreased by 6.63% during the 2015–16 fiscal year, compared to the prior year. Direct tax collection, however, grew to 14.53% in 2016–17 and to 17.93% in 2017–18, representing a rise in both volume and rate. (Kadyan, (2021))

The author discusses the evolution of tax policies in India, highlighting changes in tax rates over time and emphasizing the necessity of adapting tax policies to economic conditions and crises. The primary objective of the study is to analyze government efforts aimed at increasing revenue collection, promoting voluntary compliance, and preventing tax evasion to establish a robust taxation system. The paper is structured around two main dimensions: providing a historical perspective on Indian taxation and examining the stages of change in the tax structure, ranging from organizational aspects to the implementation of computerization. (Goel, 2022)

RESEARCH METHODOLOGY

This study employs a descriptive and exploratory research design to investigate the utilization of professional tax services and attitudes towards tax compliance among different occupational groups. The methodology involves both examination and analysis of the variables under consideration, focusing on how occupation influences tax-related behaviours and perceptions.

OBJECTIVES OF THE STUDY

The primary objectives of this research are:

1. To examine the association between occupation and the utilization of professional tax services.
2. To investigate the mean perception differences regarding tax compliance attitudes and tax payment obligations among different types of assesseees.

Design and Approach

A quantitative research approach is utilized to provide a systematic analysis of the data. This involves the collection and analysis of numerical data to describe and explore the relationship between occupation and the use of professional tax services, as well as attitudes towards tax compliance. Descriptive statistics help in outlining the characteristics of the study population, while exploratory analysis aids in identifying patterns and correlations.

Sources and Scope of Data

The data for this study is sourced from a survey conducted with 525 respondents across various occupational categories in the Delhi NCR region. The sample includes individuals from government jobs, private sector employment, self-employment/business, and professional roles (CA/CS/CMA). This diverse sample allows for a comprehensive examination of how different occupations impact the utilization of tax services and perceptions of tax compliance.

The survey instrument comprises structured questionnaires designed to capture quantitative data on the frequency of professional tax service utilization, as well as respondents' attitudes towards tax compliance and payment obligations. This data collection method ensures a robust dataset for analyzing the variables of interest.

HYPOTHESES

Hypothesis 1:

- H₀: There is no significant association between occupation and the utilization of professional advice for income tax filing.

Hypothesis 2:

- H₀: There is no significant difference in the mean perception of respondents regarding the Tax Compliance Attitudes and payment obligation.

SAMPLE

The sample consists of 525 individuals from various occupational backgrounds, including government jobs, private jobs, self-employed/business owners, and professionals (CA/CS/CMA). The data was collected through structured questionnaires distributed among these occupational groups.

Research Design

A cross-sectional research design was used to collect data on the utilization of professional tax services and attitudes towards tax compliance and payment obligations. The cross-tabulation method was applied to understand the distribution of professional service utilization among different occupational groups. Factor analysis was employed to identify underlying factors influencing taxpayers' attitudes, and ANOVA was used to compare the mean perceptions among different groups.

DATA ANALYSIS

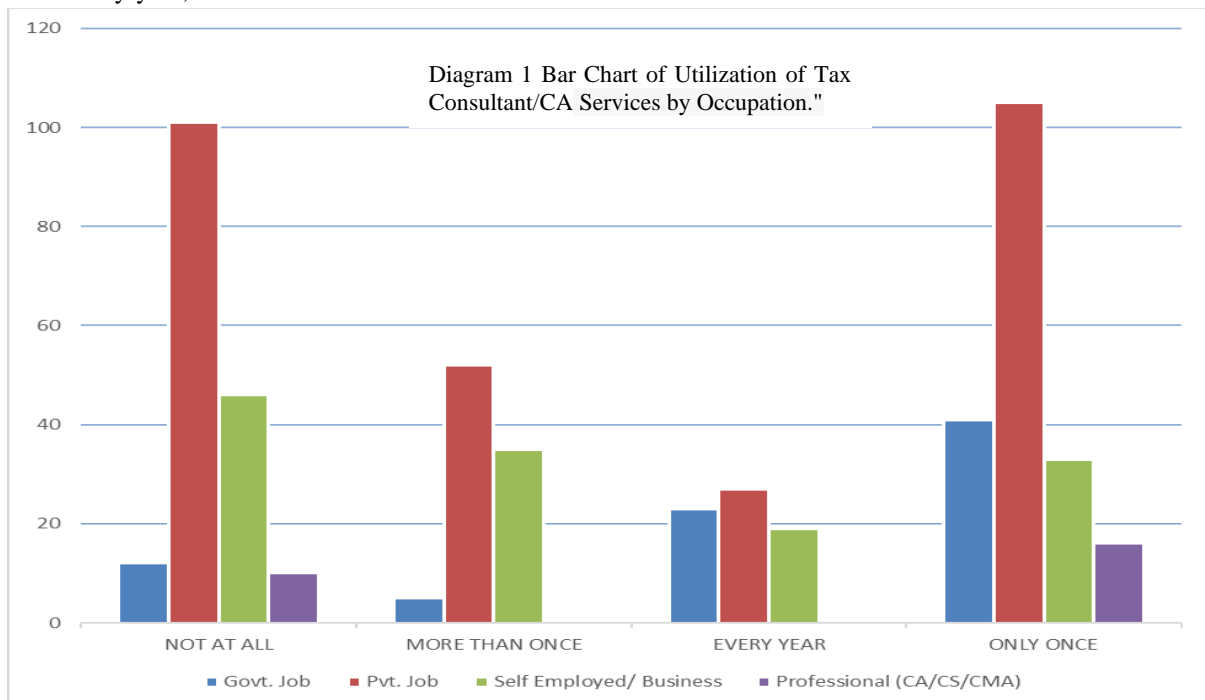
PERCEPTION OF THE ASSESSEE REGARDING PROFESSIONAL HELP

Tax payers find it difficult to comply with the rules and procedures due to varied reasons. People seek professional advice for income tax to ensure accuracy, optimize tax benefits, comply with tax laws, save time and effort, and have peace of mind knowing that their tax matters are being handled by experts. By engaging tax professionals, individuals can make informed decisions, minimize risks, and achieve their tax-related goals effectively.

DID YOU UTILIZE THE SERVICE OF TAX CONSULTANT/ CA TO FILE INCOME TAX RETURN?		Occupation				Total
		Govt. Job	Pvt. Job	Self Employed/ Business	Professional (CA/CS/CMA)	
NOT AT ALL	NOT AT ALL	12	101	46	10	169
	MORE THAN ONCE	5	52	35	0	92
	EVERY YEAR	23	27	19	0	69
	ONLY ONCE	41	105	33	16	195
Total		81	285	133	26	525

The table 1 shows the cross-tabulation of utilizing the services of tax consultant/CA to file income tax returns based on different occupations. Among individuals in government jobs, 12 individuals did not utilize the services, while 5 individuals utilized them more than once, 23 individuals utilized them every year, and 41 individuals utilized them only once. For individuals in private jobs, 101 individuals did not utilize the services, while 52 individuals utilized them more than once, 27 individuals utilized them every year, and 105 individuals utilized them

only once. Among individuals who are self-employed or business owners, 46 individuals did not utilize the services, while 35 individuals utilized them more than once, 19 individuals utilized them every year, and 33 individuals utilized them only once. In the professional (CA/CS/CMA) category, all 10 individuals reported not utilizing the services, as there are no entries for utilizing the services more than once or every year. However, 16 professionals utilized the services only once.



The bar diagram represents the utilization of tax consultant/CA services to file income tax returns among individuals from different occupations. The x-axis of the bar diagram represents the occupations, including "Govt. Job," "Pvt. Job," "Self Employed/Business," and "Professional (CA/CS/CMA)." The y-axis represents the count or frequency of individuals in each category. The height of each bar corresponds to the number of individuals falling into each category. The bar diagram shows four bars corresponding to four utilization categories: "NOT AT ALL," "MORE

THAN ONCE," "EVERY YEAR," and "ONLY ONCE." For each occupation category, the length of the bars represents the count of individuals falling into each utilization category. The different colours or patterns used for each utilization category make it easier to differentiate between them. By examining the bar diagram, we can visually compare the utilization of tax consultant/CA services among different occupation categories and understand the relative distribution of individuals across utilization categories.

HYPOTHESIS 1:

H0: There is no significant association between occupation and the utilization of professional advice for income tax filing.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	59.932 ^a	9	.000
Likelihood Ratio	67.314	9	.000
Linear-by-Linear Association	9.108	1	.003
N of Valid Cases	525		

Result: Null hypothesis is rejected

The result of the chi-square test indicates that there is a significant association between occupation and the utilization of professional advice for income tax filing ($p < .001$). Therefore, we reject the null hypothesis (H_0) and conclude that there is a significant relationship between occupation and the utilization of professional advice for income tax filing. The chi-square value of 59.932 with 9 degrees of freedom suggests that the observed association between occupation and professional advice is unlikely to have occurred by chance. Additionally, the likelihood ratio of 67.314 and the linear-by-linear association value of 9.108 further support the rejection of the null hypothesis. These results indicate that occupation plays a role in determining whether individuals seek professional advice for income tax filing. The data suggest that different occupational groups have varying levels of reliance on professional advice, indicating a significant association between occupation and the utilization of professional advice for income tax filing.

PERCEPTION AND ATTITUDE TOWARDS TAX COMPLIANCE AND PAYMENT OBLIGATION

Perceptions are the individuals' subjective understanding, beliefs, and opinions regarding their compliance with tax regulations and their sense of responsibility or obligation to pay taxes. It shows how individuals perceive or interpret the concept of tax compliance and their role in meeting their tax

obligations. It includes their understanding of tax laws, their beliefs about the fairness or unfairness of the tax system, and their views on the consequences of non-compliance or avoidance. Attitude encompasses individuals' evaluations, opinions, and emotional responses towards tax compliance and payment obligation. It reflects their level of acceptance, willingness, and commitment to fulfil their tax obligations, as well as their motivations and moral or ethical considerations related to tax payment.

Studying perception and attitude towards tax compliance and payment obligation helps to understand individuals' behavioural intentions and decision-making processes regarding taxation. It provides insights into factors that influence tax compliance or non-compliance, such as trust in the government, perceived fairness of the tax system, social norms, and personal beliefs.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.665
Bartlett's Test of Sphericity	Approx. Chi-Square	349.114
	df	15
	Sig.	.000

Table 1.1 shows the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy which assesses the suitability of the data for factor analysis. In this case, the KMO measure is calculated to be .665. The KMO value ranges between 0 and 1, with values closer to 1 indicating better suitability for factor analysis. An interpretation of the KMO value of .665 suggests that the dataset is moderately suitable for

factor analysis. While it falls slightly below the ideal value of 0.7, it still indicates that there is enough common variance among the variables to proceed with factor analysis. However, it is important to note that the KMO value could be improved for a more robust analysis. Additionally, Bartlett's test of sphericity is performed to examine whether the correlation matrix is significantly different from an identity matrix, which would indicate the presence of underlying factors. In this case, the Bartlett's test yields an approximate chi-square value of 349.114

with 15 degrees of freedom, and a significant p-value of .000.

The significant p-value obtained from Bartlett's test suggests that the correlation matrix is not an identity matrix, supporting the presence of underlying factors in the data. Therefore, based on the results of both the KMO measure and Bartlett's test, it can be justified that factor analysis is appropriate for further exploration and extraction of underlying factors from the given dataset.

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.105	35.083	35.083	2.105	35.083	35.083	1.841	30.687	30.687
2	1.094	18.230	53.312	1.094	18.230	53.312	1.357	22.625	53.312
3	.858	14.300	67.612						
4	.768	12.795	80.407						
5	.677	11.289	91.697						
6	.498	8.303	100.000						

Extraction Method: Principal Component Analysis.

In the factor analysis, the table 1.2 displays the initial eigenvalues and the variance explained by each component. The eigenvalues represent the amount of variance accounted for by each component. According to the results, the first component has the highest initial eigenvalue of 2.105, explaining 35.083% of the total variance. This suggests that the first component captures the most substantial portion of the variability present in the data. The second component has an eigenvalue of 1.094, explaining an additional 18.230% of the total variance. Together, these two components account for a cumulative variance of 53.312%. The

subsequent components have eigenvalues below 1, indicating that they explain less variance compared to the first two components. These additional components may have limited practical significance in explaining the underlying structure of the data. Overall, the factor analysis reveals that the first two components are the most influential in explaining the patterns and variability observed in the dataset. These components can be further examined to gain insights into the underlying factors that contribute to individuals' perception and attitude towards tax compliance and payment obligation.

	Component	
	1	2
People are generally dishonest in paying taxes, so nothing wrong in avoiding taxes.	.592	
Paying income tax is unfair since our money is misused by corrupt officials	.661	
Payment of tax in time is not my duty	.787	
It is unfair to pay tax on my hard-core income	.624	
Since tax is deducted at source, inevitably, I pay tax on my income		.614
I consider that payment of tax as obligation		.812

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.

HYPOTHESIS 2:

H0: There is no significant difference in the mean perception of respondents regarding the Tax Compliance attitudes and payment obligation.

		Sum of Squares	df	Mean Square	F	Sig.	Results
Tax Compliance Attitudes	Between Groups (Combined)	21.385	4	5.436	5.531	.000	Null Hypothesis is Rejected
	Within Groups	502.615	520	.967			
	Total	524.000	524				

Tax Payment Obligation	Between Groups		5.144	4	1.286	1.289	.273	Fails to reject null hypothesis
	Within Groups		518.856	520	.998			
	Total		524	524				

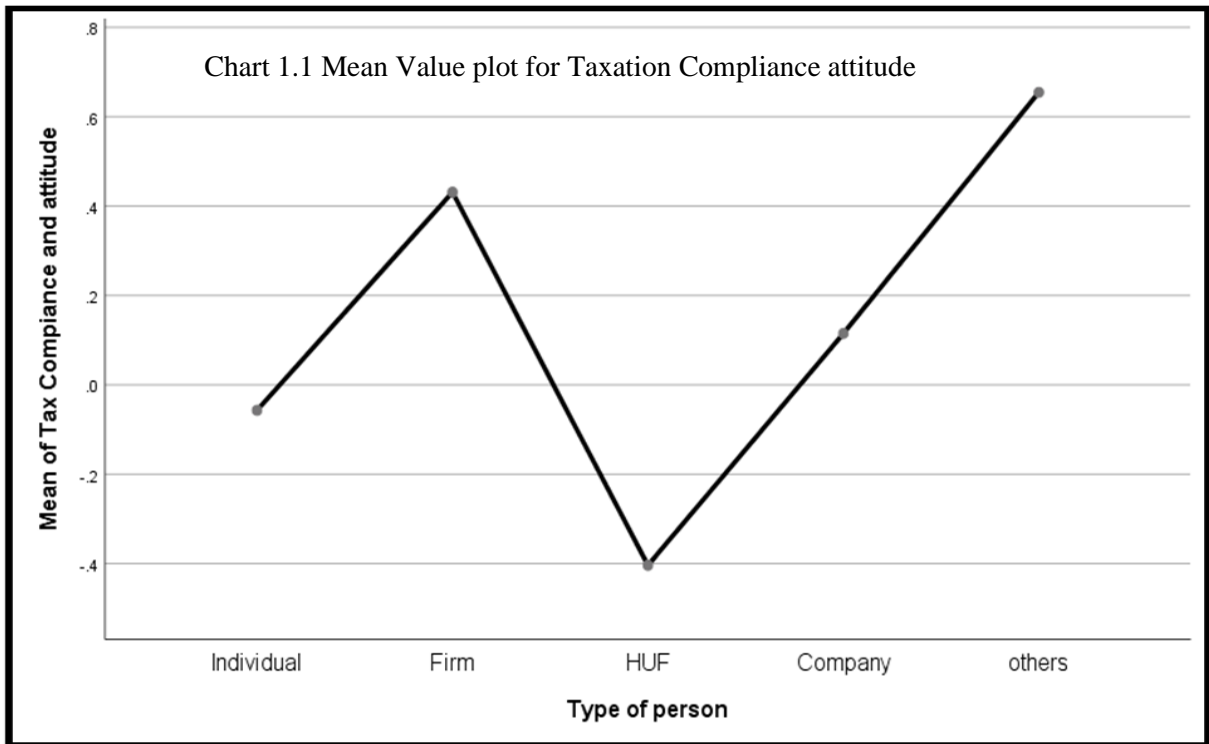
Grouping Variable: Types of assessees

Table 1.4 presents the results of an ANOVA conducted to examine the mean perception differences among respondents regarding two variables:

Tax Compliance Attitudes and Tax Payment Obligation. The ANOVA analysis revealed a significant difference in the mean perception of respondents based on their types (e.g., individual, HUF, Firm, Company, and others) for Tax Compliance Attitudes. The F-value of 5.531 suggests a substantial difference between the group means compared to the variability within each group. The associated p-value of .000 indicates a very low. Therefore, we reject the null hypothesis

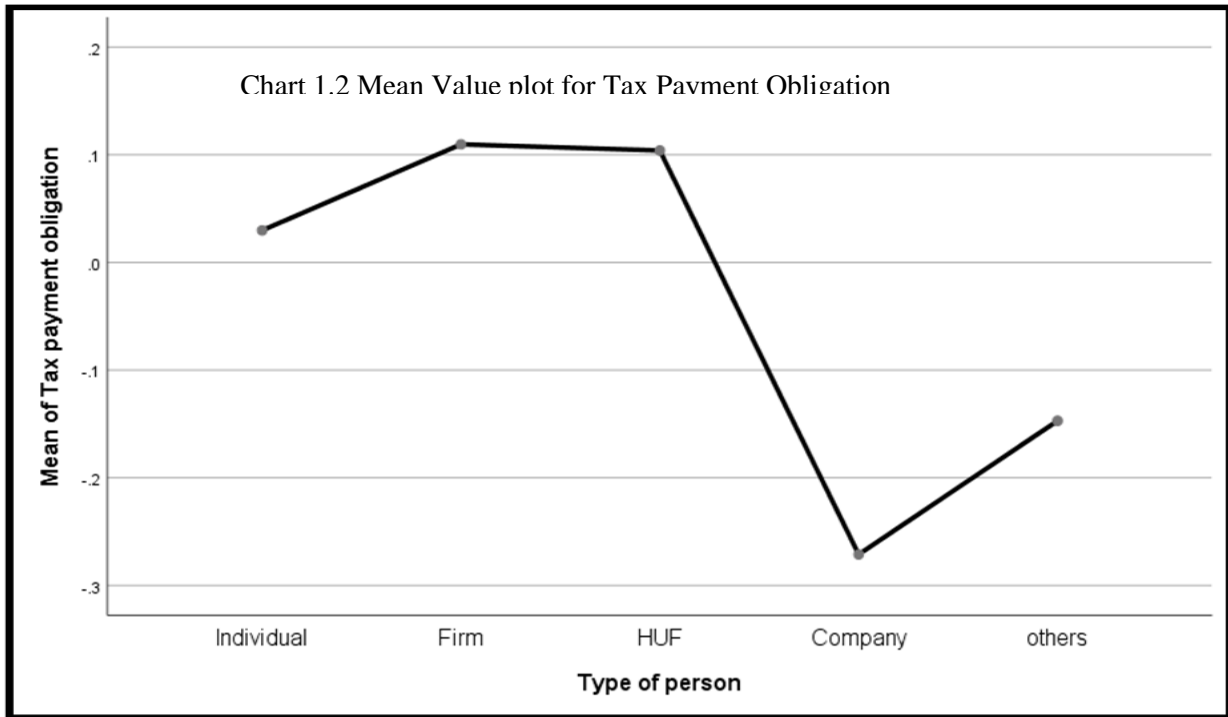
and conclude that there is a significant difference in the mean perception of respondents regarding Tax Compliance Attitudes across the different types of assessees.

On the other hand, for Tax Payment Obligation, the ANOVA results indicate that we fail to reject the null hypothesis. This implies that there is no significant difference in the mean perception of respondents regarding Tax Payment Obligation when considering their types, such as individual, HUF, Firm, Company, and others. This conclusion is based on a smaller F-value and a p-value of .219, which is higher than the conventional significance level of .05.



The provided mean value chart no. 5.2 displays the average perception scores for each group regarding Tax Compliance Attitudes. Based on the analysis, there is a significant difference in the mean perception of respondents based on their types (e.g., individual, HUF, Firm, Company, and others) for Tax Compliance Attitudes. This implies that there are notable variations in the average perception scores among the different respondent types when it comes to Tax Compliance Attitudes. The mean values for each group indicate specific tendencies

like Individuals have a slightly negative average perception score (-0.06) regarding Tax Compliance Attitudes, Firms exhibit a more positive average perception score (0.43) indicating a relatively favourable perception, HUFs show a mean perception score of -0.40, suggesting a somewhat negative average perception, Companies have a mean perception score of 0.11, indicating a relatively neutral perception. An "others" category demonstrates the highest average perception score (0.65), indicating a relatively positive perception.



The provided mean value chart no. 1.2 displays the average perception scores for each group regarding Tax Payment Obligation. The analysis indicates no significant difference in the mean perception of respondents based on their types (e.g., individual, HUF, Firm, Company, and others) for Tax Payment Obligation. This means that, on average, there are no significant variations in the perception scores regarding Tax Payment Obligation among the different respondent types. The mean values for each group indicate similar tendencies like Individuals have a slightly positive average perception score (0.030) regarding Tax Payment Obligation, Firms exhibit a slightly higher average perception score (0.110) indicating a slightly more positive perception, HUFs show a slightly positive average perception score (0.104) regarding Tax Payment Obligation, Companies have a relatively negative average perception score (-0.271), suggesting a somewhat negative perception and "others" category exhibits a slightly negative average perception score (-0.147) regarding Tax Payment Obligation.

SUMMARY OF FINDINGS OF OBJECTIVE 1

- Findings highlights the importance of considering occupation as a factor in tax filing behaviour.
- The null hypothesis (H0) states that there is no significant association between occupation and the utilization of professional advice for income

tax filing, while the alternative hypothesis (H1) suggests a significant association.

- Chi-square test results: The analysis shows a significant association between occupation and the utilization of professional advice for income tax filing ($p < .001$).
- Null hypothesis rejected: The findings lead to the rejection of the null hypothesis, indicating that there is indeed a significant relationship between occupation and seeking professional advice for income tax filing.
- Chi-square value: 59.932 with 9 degrees of freedom, implying that the observed association between occupation and professional advice is unlikely to have occurred by chance.
- Likelihood ratio: 67.314 and linear-by-linear association value: 9.108 further support the rejection of the null hypothesis, reinforcing the significance of the relationship between occupation and professional advice utilization.
- Occupational impact: The data suggests that different occupational groups display varying levels of reliance on professional advice for income tax filing, indicating a substantial association between occupation and the utilization of professional advice.
- Occupation plays a role in determining whether individuals seek professional advice.
- Professionals (CA/CS/CMA) are well-versed in tax matters, so they may feel confident enough to handle their own tax filings without external help. However, individuals in other occupations

might prefer to seek professional assistance due to less familiarity with the process.

- Government employees, private job holders, and self-employed/business owners may find income tax laws and regulations more intricate and challenging to navigate without professional assistance. On the other hand, professionals (CA/CS/CMA) might have a better understanding of tax laws, leading to lower reliance on external services.

SUMMARY OF FINDINGS OF OBJECTIVE 2

- ANOVA analysis was conducted to examine mean perception differences among respondents for two variables: Tax Compliance Attitudes and Tax Payment Obligation.
- For Tax Compliance Attitudes, there was a significant difference in the mean perception of respondents based on their types (e.g., individual, HUF, Firm, Company, and others). The F-value of 5.531 indicates substantial variation between group means compared to within-group variability.
- The associated p-value of .000 is very low, leading to the rejection of the null hypothesis. This suggests that there is a significant difference in the mean perception of respondents regarding Tax Compliance Attitudes across the different types of assessees.
- In contrast, for Tax Payment Obligation, the ANOVA results show that the null hypothesis is not rejected. The F-value and p-value of .219 indicate that there is no significant difference in the mean perception of respondents regarding Tax Payment Obligation when considering their types (e.g., individual, HUF, Firm, Company, and others).
- The higher p-value of .219, which is above the conventional significance level of .05, indicates that the observed variation in mean perception scores for Tax Payment Obligation is likely due to chance and not influenced significantly by the types of assessees.
- Overall, the ANOVA results highlight that while Tax Compliance Attitudes vary significantly among different types of assessees, there is no significant variation in the mean perception scores regarding Tax Payment Obligation when considering their types.
- Tax Compliance Attitudes vary among different types of assessees because different types of assessees have diverse experiences and

interactions with the tax system, leading to varying attitudes towards tax compliance. For example, individual taxpayers might have different compliance challenges compared to companies or firms. Further, the level of tax complexity faced by different types of assessees might impact their attitudes towards compliance. Those dealing with intricate tax issues may have different compliance attitudes compared to those with simpler tax situations.

- There is no variation in the perceptions of assessees regarding Tax Payment Obligation because taxpayers' attitudes towards the fairness of tax payment might not significantly differ among various groups, as the tax system aims to be equitable for all taxpayers. The sense of responsibility towards paying taxes may be widely shared among different types of assessees due to the collective understanding of its importance in supporting public services and governance.

The study concludes that occupation significantly influences the utilization of professional tax services. Individuals in private jobs and self-employed/business owners are more likely to seek professional help compared to those in government jobs and professional occupations (CA/CS/CMA). Additionally, attitudes towards tax compliance vary significantly among different types of assessees, with private sector employees and business owners showing distinct attitudes compared to government employees and professionals. However, perceptions of tax payment obligations do not significantly differ among various groups.

Implications for Policymakers

The findings suggest that tax authorities should consider occupational differences when designing compliance strategies. Tailored communication and support services could enhance compliance rates, especially among private sector employees and business owners who show higher reliance on professional tax services.

Future Research Directions

Future research could explore the underlying reasons for varying attitudes towards tax compliance and the factors influencing the decision to seek professional help. Additionally, examining the role of demographic variables such as age, education, and income level could provide a more comprehensive understanding of taxpayer behaviour.

Limitations

The study is limited by its cross-sectional design, which captures perceptions at a single point in time. Longitudinal studies could provide insights into how these perceptions evolve over time. Moreover, the reliance on self-reported data may introduce response biases, affecting the accuracy of the findings.

CONCLUSION

This study offers valuable insights into the relationship between occupation and the utilization of professional tax services, as well as attitudes towards tax compliance, within the Delhi NCR region. The findings highlight significant variations in how different occupational groups engage with tax professionals and perceive their tax responsibilities. Private sector employees and self-employed individuals demonstrate a higher reliance on professional tax services compared to their counterparts in government roles and professional fields. This trend underscores the complexities faced by various occupational categories and the need for tailored support.

Additionally, attitudes towards tax compliance show notable differences among different types of assessee, indicating that perceptions of fairness and duty in tax payment are influenced by occupational experiences. These variations suggest that tax authorities and policymakers should consider these differences when designing and implementing tax compliance strategies. Tailoring approaches to address the specific needs and attitudes of various occupational groups can enhance overall compliance rates and improve the effectiveness of tax administration.

The study's findings emphasize the importance of understanding the diverse needs of taxpayers and the role that occupation plays in shaping tax-related behaviours. By acknowledging these differences, tax authorities can develop more effective communication and support strategies, ultimately fostering a more compliant and efficient tax system. The insights derived from this research contribute to a better understanding of taxpayer behaviour and offer a foundation for future studies aimed at enhancing tax compliance and service utilization.

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