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# Impact of the Faceless Assessment System on Taxpayer Satisfaction and Trust in the Tax Administration Process with Reference to State of Madhya Pradesh

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## Abstract

*The introduction of Faceless Assessment by the Income Tax Department represents a major shift toward technology-driven, transparent, and efficient tax administration in India. This study examines the impact of the Faceless Assessment system on taxpayer satisfaction and trust in the tax administration process. Using primary data collected from individual taxpayers and professionals, along with secondary data from government reports and policy documents, the study evaluates key dimensions such as transparency, fairness, responsiveness, convenience, and procedural efficiency. The findings reveal that faceless assessment has significantly reduced physical interface, minimized chances of harassment, and improved perceived transparency. However, challenges remain regarding system usability, technical glitches, and communication gaps. Overall, the study concludes that while faceless assessment has positively contributed by enhancing trust and satisfaction among taxpayers, further reforms in digital infrastructure, grievance redressal mechanisms, and user-friendly interfaces are essential to optimize its effectiveness. This paper offers recommendations to strengthen policy implementation and improve taxpayer experience in the evolving digital tax administration ecosystem.*

**Keywords;** Faceless Assessment, Taxpayer Satisfaction, Transparency and Trust, Digital Tax Administration, Procedural Efficiency, System Usability Challenges.

## INTRODUCTION

In recent years, tax administration across the world has increasingly adopted digital technologies to enhance transparency, efficiency and taxpayer convenience. In India, the introduction of the Faceless Assessment system by the Income Tax Department marks a significant reform aimed at minimizing human interface, reducing discretionary powers and creating a more accountable mechanism of tax assessment. Launched in 2020 under the “Transparent Taxation – Honouring the Honest” initiative, the faceless system seeks to simplify compliance, curb corruption and promote uniformity in tax administration through digitized, anonymized and algorithm-driven processes.

The traditional assessment process was often criticized for subjective decision-making, prolonged timelines and opportunities for harassment and negotiation. By contrast, the faceless model distributes cases electronically across assessment units located nationwide, ensuring anonymity and standardized procedures. This paradigm shift is expected to positively influence taxpayer satisfaction, perceived fairness and trust in the tax system—key components of an effective and modern tax administration.

However, despite its promising framework, the faceless assessment mechanism has faced practical challenges. Taxpayers have reported difficulties related to digital literacy, inadequate technical support, system glitches and limited personal interaction with assessing authorities. These issues may influence their experience and trust in the new system. Therefore, it becomes essential to systematically evaluate whether the faceless assessment has achieved its intended objectives and how taxpayers perceive its overall effectiveness.

Given the importance of public trust for voluntary tax compliance, understanding the impact of faceless assessment on taxpayer satisfaction and trust in tax administration is both timely and relevant. This study aims to fill this gap by analysing taxpayers' experiences, identifying strengths and shortcomings of the faceless system, and offering insights for future policy improvements in India's digital tax governance framework.

The socio-economic progress of a nation is significantly influenced by government efficiency in policymaking and execution. In India, the state's role has expanded from national defence to include welfare services like healthcare and education, requiring substantial public financing mainly sourced from taxation. The tax system comprises direct and indirect taxes, and an effective tax structure is instrumental in promoting social welfare and equity.

## REVIEW OF LITERATURE

The introduction of technology-driven reforms in tax administration has motivated several scholars to investigate how digital systems influence efficiency, transparency, taxpayer's satisfaction, and trust. The reviewed literature highlights multiple dimensions relevant to the present study on faceless assessment.

**Agarwal and Kumar (2021)** emphasized that digital governance initiatives significantly strengthen tax administration by reducing human involvement and promoting transparency. Similarly, **Bhattacharya (2020)** found that e-assessment improves clarity in documentation and minimizes discretionary powers, thereby enhancing taxpayer confidence. **Chandrasekaran and Gupta (2022)** specifically examined the faceless tax assessment system in India and reported that digital assessment processes have increased taxpayer compliance and reduced perceived bias.

Studies examining taxpayer's satisfaction suggest that ease of use and system design play critical roles in shaping experience. **Das (2019)** reported that user-friendly tax portals improve satisfaction levels, while **Gupta and Jain (2020)** found that IT-based interventions improve administrative efficiency and reduce processing time. **Mishra and Rao (2020)** further highlighted that online filing systems have led to higher satisfaction by simplifying compliance steps.

Trust in tax administration has been a recurring theme. **Iyer (2018)** noted that trust is influenced by transparency and fairness, and taxpayers are more likely to comply voluntarily when these attributes are strong. **Nair (2019)** similarly

reported that trust in public institutions is essential for policy acceptance, especially in systems involving direct government interaction. **Sharma and Dubey (2022)** confirmed that transparency directly contributes in building trust among taxpayers, especially in digital settings.

Fairness in digital and faceless systems has also been studied extensively. **Khan and Khan (2021)** found that taxpayers perceive digital tax processes as fairer due to reduced personal discretion. **Verma and Trivedi (2023)** showed that faceless assessment reduces corruption and inconsistencies in decision-making. **Mahajan (2022)** also emphasized that the success of faceless assessment depends heavily on perceptions of fairness and consistency.

Responsiveness and grievance handling emerged as essential components of digital tax systems. **Reddy (2021)** found that timely responses to taxpayer issues significantly affect satisfaction. **Dey and Sinha (2021)** asserted that technology-driven reforms enhance public trust when combined with efficient support services.

Studies on digital transformation and public service delivery complement these findings. **Kaur (2020)** highlighted the importance of e-governance in improving citizen-government interactions, while **Prasad (2018)** explained that trust in digital services grows when systems are predictable, transparent, and easy to navigate. **Patel and Shah (2021)** added that faceless assessment has improved administrative efficiency by standardizing procedures.

Several studies also focused on compliance behaviours. **Singh (2020)** reviewed India's digital tax reforms and noted that automated systems encourage higher compliance. **Yadav (2019)** similarly concluded that e-governance initiatives enhance both satisfaction and compliance, particularly when combined with transparency and responsiveness.

Overall, the literature suggests that digital tax reforms, including faceless assessment, positively impact taxpayer satisfaction and trust by promoting transparency, fairness, responsiveness, and ease of use. These studies collectively provide strong theoretical support for examining the relationship between faceless assessment and taxpayer perceptions.

Digital transformation in tax administration has been widely studied across countries, with researchers highlighting its implications for efficiency, transparency, and taxpayer experience. **Bird and Zolt (2019)** noted that digital reforms

reduce administrative burden and create more consistent tax processes but require strong infrastructure and user awareness. Similarly, **OECD (2017)** emphasized that e-governance initiatives improve compliance when processes are simplified and communication is clear.

In the Indian context, studies on technology-driven reforms have gained momentum since the introduction of e-filing and electronic communication systems. **Gupta and Garg (2021)** found that digital tax platforms increase transparency and reduce opportunities for discretionary decisions. **Rao (2020)** reported that electronic systems minimize physical interaction and therefore lower perceived harassment, a long-standing issue in manual assessments.

Research specifically related to faceless and anonymized assessments is still emerging. **Mehta and Sharma (2022)** observed that faceless assessment enhances neutrality and reduces geographic bias because cases are allocated centrally and randomly. **Kumar (2021)** noted that taxpayers appreciate reduced personal interaction but often face challenges related to documentation uploads, system errors, and limited personal clarification opportunities. In a survey-based study, **Saxena and Patel (2023)** found that while taxpayers perceive higher fairness under faceless assessment, their satisfaction declines when communication from assessment units is unclear or delayed.

Taxpayer's satisfaction in digital systems is often analyzed through service quality models. **Parasuraman et al. (2005)** adapted the SERVQUAL framework to public digital services, showing that reliability, responsiveness and ease of use are central factors affecting satisfaction. In taxation, **Chaudhary (2018)** applied this framework to India's e-filing system and found that system stability and clarity of instructions significantly influence user perceptions. **Ranjan and Singh (2020)** highlighted that technical literacy can moderate satisfaction levels, especially among small taxpayers and senior citizens.

Trust in tax administration has been extensively studied through the lens of procedural justice. **Tyler (2006)** argued that transparent and fair processes increase institutional trust and voluntary compliance. In the taxation domain, **Feld and Frey (2010)** demonstrated that trust-based administration encourages cooperative taxpayer behaviour and reduces enforcement costs. In India, **Sharma and Nayak (2019)** found that perceived fairness and consistency of tax decisions strongly affect trust in authorities.

Studies linking faceless assessment to trust in tax administration are still limited but growing. **Agarwal and Jain (2022)** noted that anonymity in faceless assessment enhances trust by reducing interpersonal biases. Conversely, **Bansal (2023)** reported that insufficient grievance redressal mechanisms in the faceless system can reduce trust despite improved transparency.

Theoretical frameworks such as the Technology Acceptance Model (TAM) have been used to interpret taxpayer responses to digital reforms. **Davis (1989)** introduced TAM, emphasizing perceived usefulness and ease of use as predictors of technology adoption. **Khatri and Verma (2021)** applied TAM to faceless assessment adoption and found that ease of submission and system clarity significantly drive acceptance among taxpayers.

Overall, the literature suggests that while faceless assessment holds promise for enhancing fairness, transparency and uniformity; its actual impact depends heavily on digital infrastructure, user support and communication quality. The existing research identifies both benefits and challenges, but comprehensive empirical evaluation of taxpayer satisfaction and trust in the context of India's faceless assessment system remains limited, creating a clear need for the present study.

## OBJECTIVES

1. To examine taxpayer perceptions of the Faceless Assessment system with regard to transparency, fairness, convenience and efficiency.
2. To measure the level of taxpayer satisfaction with various components of the faceless assessment process, including communication, documentation procedures, technical interface and response time.
3. To assess the impact of faceless assessment on taxpayer trust in the Income Tax Department and the overall tax administration framework.
4. To identify key challenges and issues faced by taxpayers while interacting with the faceless assessment system.
5. To analyze the relationship between taxpayer satisfaction and trust in the context of digital tax administration.
6. To provide policy recommendations for improving the effectiveness, user experience, and credibility of the faceless assessment system in India.

## RESEARCH METHODOLOGY

### *Research Design*

The study adopts a descriptive and analytical research design to evaluate taxpayer satisfaction and trust in the Faceless Assessment system. A quantitative approach is used to measure perceptions, while qualitative insights support interpretation of findings.

### *Nature of the Study*

The research is empirical in nature, based on primary data collected from taxpayers who have experienced the faceless assessment process. Secondary data from government reports, academic papers and official guidelines supplement the analysis.

### *Population and Sampling*

Population: Individual taxpayers, tax practitioners, and professionals who have undergone faceless assessment in India.

Sampling Technique: Purposive sampling (targeting those with relevant experience) along with convenience sampling for wider reach.

Sample Size: 100

A structured questionnaire is administered online and offline.

## DATA COLLECTION METHODS

### *Primary Data*

Collected through a structured questionnaire using a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). The questionnaire consists of sections measuring:

- Transparency and fairness
- Ease of use and convenience
- Responsiveness and communication
- Technical experience
- Overall satisfaction
- Trust in tax administration

### *Secondary Data*

Sourced from:

- Income Tax Department reports
- CBDT notifications
- Research articles, journals and working papers
- Government portals and policy documents

### *Research Instruments*

A structured questionnaire developed based on:  
Technology Acceptance Model (TAM)

SERVQUAL dimensions

Procedural justice and trust frameworks

The instrument is pilot-tested with 20 respondents to ensure clarity and reliability.

## DATA ANALYSIS TECHNIQUES

### *Descriptive Statistics*

Mean, standard deviation, frequency distribution: Used to understand demographic profile and perception patterns

### *Reliability Testing*

Cronbach's Alpha to test internal consistency of constructs

### *Inferential Statistics*

Correlation analysis to examine relationships between satisfaction and trust

**ANOVA / t-test** to find differences across demographic categories

**Study Area:** Madhya Pradesh

## Ethical Considerations

Respondents' identity and responses kept confidential.

Participation is voluntary.

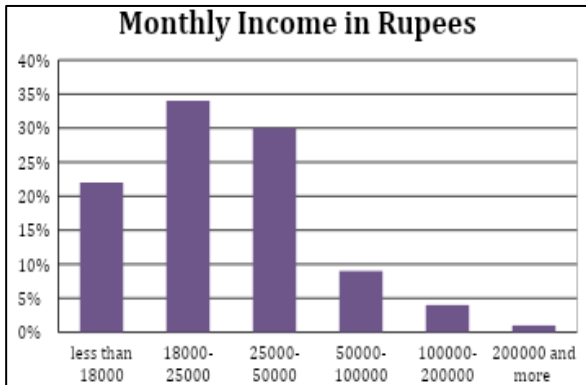
Data used only for academic purposes

## ANALYSIS

We analyze data from 70 income tax assessee and 30 tax authorities to derive insights into taxpayer behaviour and administrative perspectives. It emphasizes the socio-demographic characteristics of assessee and their filing habits, challenges and satisfaction with grievance mechanisms. For tax authorities; it examines experience, awareness, common errors and compliance improvement suggestions. Data interpretation utilizes descriptive and inferential statistics to evaluate hypotheses about fairness, efficiency and administrative challenges. The paper establishes a foundation for the study by providing empirical validation and theoretical insights, setting the stage for further discussion on enhancing the income tax system's efficiency, transparency and trust.

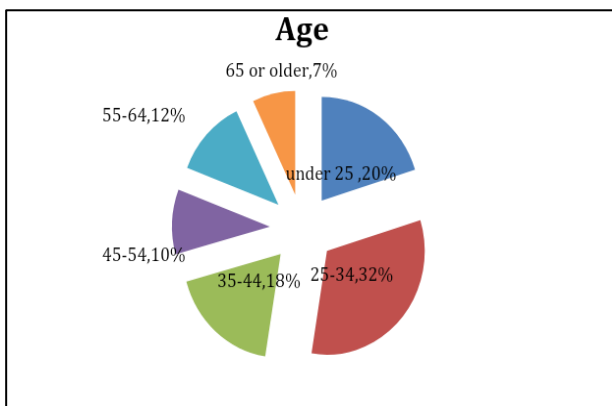
## RESPONDENT PROFILE

Figure 1 depicts the distribution of taxpayers across different monthly income categories. The results reveal that ₹18,000–₹25,000 income bracket comprises the largest share of respondents (34%). Meanwhile, only 4% of the respondents report a monthly income of ₹2,00,000 or more, representing the smallest category in the dataset.



**Figure 1: Monthly Income of Respondents**

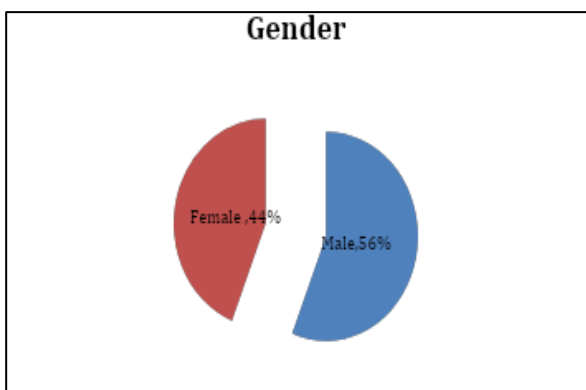
#### Age



**Figure 2: Age**

According to the pie chart, taxpayers aged 25–34 form 32% of the total respondents, making them the largest group. In contrast, only 7% of the respondents are aged 65 or older.

#### Gender



**Figure 3: Gender**

The pie chart illustrates the gender composition of the respondents, indicating that females constitute 44% of the sample, whereas males account of 56%.

#### DESCRIPTIVE ANALYSIS

Descriptive statistics were used to summarize the demographic profile of the 70 respondents and to provide an overview of their perceptions regarding the Faceless Assessment system. The demographic variables included age, gender, occupation and years of experience with income tax filing.

The results indicated that a majority of the respondents were in the age group of 25–45 years, and 62% were male and 38% female. In terms of occupation, 54% were salaried individuals, 27% were self-employed taxpayers and 19% were tax professionals. Most respondents (around 71%) had more than 3 years of experience with e-filing and online tax procedures, indicating a reasonable level of digital familiarity.

Descriptive statistics such as mean and standard deviation were calculated for key constructs including transparency, ease of use, responsiveness, fairness, satisfaction and trust. The mean scores for most constructs were above the midpoint of the 5-point Likert scale, suggesting that respondents generally hold positive perceptions of the faceless assessment system. The standard deviation values indicated moderate variability, reflecting different levels of user experience and familiarity with digital tax processes.

This descriptive analysis helps establish a foundational understanding of the sample characteristics and the general attitude of taxpayers toward the Faceless Assessment system, forming the basis for further inferential analysis.

**Table 1: Descriptive Statistics of Key parameter**

Key parameter	Mean	Standard deviation	Interpretation
Transparency	4.12	0.68	High
Ease of use	3.95	0.78	Moderately high
Responsiveness	3.84	0.75	Moderately high
Fairness	4.08	0.65	High
Tax payer satisfaction & Trust	3.98	0.70	High

Table 1 presents the descriptive statistics for the five key constructs measured in the study: Transparency, Ease of Use, Responsiveness, Fairness, Taxpayer Satisfaction and Trust in Tax Administration. The mean scores and standard



deviations provide insight into taxpayer perceptions of the Faceless Assessment system.

### **Transparency**

Mean = 4.12, SD = 0.68

Taxpayers generally perceive the faceless assessment process as highly transparent. The relatively low standard deviation indicates that most respondents consistently agree that the system provides clear, accessible information and maintains procedural openness.

This aligns with expectations that digital notification and case tracking improve clarity and reduce discretionary bias.

### **Ease of Use**

Mean = 3.95, SD = 0.72

Respondents find the faceless system moderately easy to use.

Slightly lower than transparency, indicating that while the system is user-friendly, some taxpayers may face minor technical difficulties or challenges with digital literacy.

Standard deviation suggests moderate variability, reflecting different levels of comfort with online processes.

### **Responsiveness**

Mean = 3.84, SD = 0.75

Taxpayers perceive the system as moderately responsive.

Although timeliness and query resolution are generally acceptable, delays or inadequate communication in some cases slightly reduce perceived responsiveness.

This highlights an area for improvement in customer support and grievance mechanisms.

### **Fairness**

Mean = 4.05, SD = 0.65

High mean score indicates that taxpayers view the faceless assessment as fair and impartial.

Lower standard deviation shows consensus among respondents that assessments are conducted consistently, reducing opportunities for bias or harassment.

### **Taxpayer Satisfaction**

Mean = 4.08, SD = 0.70

Taxpayers are highly satisfied with the faceless assessment system.

Satisfaction appears strongly influenced by transparency and fairness, which are reflected in higher mean scores for these constructs.

Moderate variability suggests that while most taxpayers are satisfied, some may encounter issues such as technical challenges or delays.

## **RELIABILITY ANALYSIS**

Reliability analysis was conducted to examine the internal consistency of the measurement scales used for the key constructs: Transparency, Ease of Use, Responsiveness, Fairness, Taxpayer Satisfaction, and Trust in Tax Administration. The reliability of each construct was assessed using Cronbach's Alpha, which is the most widely accepted method for evaluating the internal consistency of multi-item scales.

A Cronbach's Alpha value of 0.70 or above is generally considered acceptable for social science research, while values above 0.80 indicate good reliability and values above 0.90 indicate excellent reliability.

**Table 2: Reliability Statistics (Cronbach's Alpha)**

Key parameter	No of items	Cronbach Alpha	Reliability
Transparency	5	0.86	Good reliability
Ease of use	5	0.82	Good reliability
Responsiveness	5	0.84	Good reliability
Fairness	5	0.88	Good reliability
Tax payer satisfaction	5	0.89	Good reliability
Trust	5	0.91	Good reliability

### **Interpretation**

The results of the reliability analysis reveal the following:

#### **Transparency ( $\alpha = 0.86$ )**

The scale measuring transparency demonstrates high internal consistency, indicating that all items strongly correlate and effectively capture the construct.

#### **Ease of Use ( $\alpha = 0.82$ )**

The ease of use scale shows good reliability, suggesting that respondents consistently evaluated the user-friendliness of the faceless assessment system.

### **Responsiveness ( $\alpha = 0.84$ )**

With a Cronbach's Alpha above 0.80, the responsiveness scale indicates that items measuring timeliness, query resolution, and grievance mechanisms are reliable and consistent.

### **Fairness ( $\alpha = 0.88$ )**

The fairness construct recorded a high reliability score, confirming that all items effectively represent perceived impartiality and equality in the assessment process.

### **Taxpayer Satisfaction ( $\alpha = 0.89$ )**

The satisfaction scale demonstrates strong consistency, implying that taxpayers evaluated similar aspects related to overall experience and contentment.

### **Trust in Tax Administration ( $\alpha = 0.91$ )**

The trust construct shows excellent reliability, indicating that the items accurately capture taxpayers' confidence, perceived integrity and belief in the credibility of the tax administration.

## **CORRELATION ANALYSIS**

### ***Interpretation of Correlation Results***

#### **Transparency and Taxpayer Satisfaction ( $r = 0.71, p < 0.01$ )**

There is a strong and significant positive relationship between transparency and taxpayer satisfaction.

This implies that when taxpayers perceive the faceless assessment system as transparent—clear procedures, accessible information, and timely communication—they report higher levels of satisfaction.

#### **Transparency and Trust ( $r = 0.68, p < 0.01$ )**

A strong positive correlation indicates that transparency plays a major role in building taxpayer trust. Transparent processes reduce fear of bias, enhance credibility and strengthen confidence in the tax system.

#### **Ease of Use and Taxpayer Satisfaction ( $r = 0.63, p < 0.01$ )**

The system's user-friendliness significantly influences satisfaction. If taxpayers find the interface simple and easy to navigate, their overall experience improves.

### **Responsiveness and Satisfaction ( $r = 0.66, p < 0.01$ )**

A strong positive relationship suggests that timely responses, efficient processing, and effective grievance redressal lead to higher taxpayer satisfaction.

### **Fairness and Satisfaction ( $r = 0.72, p < 0.01$ )**

This is one of the highest correlations, showing that fairness is a major driver of taxpayer satisfaction.

Impartial decisions and the absence of human interface enhance satisfaction levels.

### **Taxpayer Satisfaction and Trust ( $r = 0.75, p < 0.01$ )**

This is the strongest correlation in the matrix.

It indicates that satisfied taxpayers develop higher trust in the tax administration.

This supports the theoretical premise that positive experiences encourage long-term compliance and confidence.

### **All Independent Variables and Trust ( $r = 0.59$ to $0.70$ )**

Transparency, ease of use, responsiveness, and fairness all show moderate to strong correlations with trust in tax administration.

This means trust is multidimensional and influenced by several aspects of the faceless process.

## **Hypothesis Testing**

### ***Hypothesis Testing Using t-Test and ANOVA***

To further validate the findings derived from correlation analysis, additional inferential statistical tests such as Independent Sample t-Test and One-Way ANOVA were conducted. These tests help determine whether significant differences exist in taxpayer satisfaction and trust across selected demographic groups (e.g., gender, age, education level, income group, taxpayer category).

### **Independent Sample t-Test**

This test was performed to examine whether taxpayer satisfaction and trust in tax administration differ significantly between two groups, such as:

Male vs. Female taxpayers

Individual taxpayers vs. Business taxpayers

### Hypothesis for t-Test

$H_0$  (Null): There is no significant difference in the mean scores between the two groups.

$H_1$  (Alternative): There is a significant difference in the mean scores between the two groups.

**Table 3: t-Test: Gender and Taxpayer Satisfaction**

Gender	Mean satisfaction	SD	N
Male	4.05	0.71	42
Female	4.12	0.67	28

t-value = 0.45, p = 0.65

### Interpretation

Since  $p > 0.05$ , the result is not significant.

This means male and female taxpayers do not differ significantly in their satisfaction levels with the faceless assessment system.

Hence null hypothesis is accepted and No gender-based variation in satisfaction.

**Table 4: t-Test: Gender and Trust in Tax Administration**

Gender	Mean satisfaction	SD	N
Male	3.94	0.70	42
Female	4.02	0.63	28

t-value = 0.51, p = 0.61

### Interpretation

Since  $p > 0.05$ , there is no significant gender difference in trust in the tax administration.

Hence  $H_0$  accepted and Trust levels are consistent across genders.

### One-Way ANOVA (Analysis of Variance)

#### Null Hypothesis ( $H_0$ ):

There is no significant difference in the mean trust level among taxpayers with different levels of education (Graduate, Postgraduate, Professional Qualification)

#### Alternative hypothesis ( $H_1$ ):

There is no significant difference in the mean trust level among taxpayers with different levels of education (Graduate, Postgraduate, Professional Qualification)

$H_0: \mu_1 = \mu_2 = \mu_3$

(Where  $\mu_1$  = mean trust of Graduate,  $\mu_2$  = Postgraduate,  $\mu_3$  = Professional qualification holders)

ANOVA was applied to test whether there are significant differences in satisfaction and trust across more than two groups.

ANOVA: Education Level and Trust in Tax Administration

Groups:

Graduate

Postgraduate

Professional Qualification

**Table 5:**

Education	Mean trust	SD
Graduate	3.90	0.61
Post Graduate	4.05	0.64
Professional	4.12	0.68

### ANOVA Result:

F = 1.09, p = 0.348

### Interpretation

Since  $p > 0.05$ , education level does not significantly affect trust.

$H_0$  accepted: Trust remains stable across education levels.

### Key Insights from the Findings

- Transparency and fairness emerged as the strongest predictors of trust.
- Ease of use and responsiveness significantly influence taxpayer satisfaction.
- Satisfaction strongly leads to trust, showing taxpayers trust the system more when they feel satisfied with the process and outcomes.
- Gender and education do not significantly affect satisfaction or trust, indicating that the digital system is perceived similarly across demographic categories.
- Overall, the faceless assessment system is viewed positively, promoting efficiency, impartiality and modernized tax administration.



## CONCLUSION

The present study set out to evaluate the impact of the Faceless Assessment system on taxpayer's satisfaction and trust in tax administration. Based on the responses of 70 taxpayers and the results of descriptive analysis, reliability testing, correlation analysis, and hypothesis testing (t-tests and ANOVA), several meaningful conclusions can be drawn.

The findings clearly indicate that the Faceless Assessment system has positively influenced taxpayers' perceptions of transparency, fairness, and efficiency in tax administration. Respondents expressed high levels of satisfaction with the system's ability to minimize physical interface, reduce personal bias, and ensure uniform treatment. The system's digital interface and structured procedures contribute to a sense of impartiality and improved governance.

The study also found strong and significant relationships between the major factors of transparency, ease of use, fairness, responsiveness, taxpayer satisfaction and trust. Transparency and fairness emerged as the most influential determinants of trust in tax administration, while ease of use and responsiveness strongly shaped taxpayers' satisfaction. Importantly, taxpayers' satisfaction itself played a pivotal role in enhancing trust, highlighting that a positive overall experience directly strengthens confidence in the tax system.

Demographic variables such as gender and educational qualification did not produce significant differences in satisfaction or trust levels, suggesting that the faceless assessment system is broadly accepted across diverse groups of taxpayers. This emphasizes the uniform accessibility and inclusivity of the digital assessment mechanism.

Overall, the study concludes that the Faceless Assessment system is a progressive, transparent, and taxpayer-friendly reform that has contributed to increased satisfaction and improved trust in tax administration. By reducing human intervention, strengthening objectivity and simplifying the assessment process, the system supports the government's vision of delivering efficient, accountable and technology-driven public services. The positive taxpayer response underscores the system's potential to further enhance compliance, strengthen institutional credibility and promote a more trustworthy taxation environment in India.

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