

ARTICLE REVIEW  
REPORT



# GOLDEN RESEARCH THOUGHTS

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## ORIGINAL ARTICLE

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### SHORTCOMINGS OF TAX SYSTEM IN INDIA

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9,573	2	157	6,732	3,340	1,866
9,768	582	701	11,051	11,615	6,292
6,271	1,037	943	8,251	7,274	5,024
23,522	938	557	25,017	27,091	24,638
603	8,446	8,838	43,887	40,687	30,867
75	542	950	2,767	2,645	2,481
7	6,559	5,970	39,296	32,899	26,448
	2,055	49,287	70,884	65,286	57,535
	3,783	12,602	27,922	26,323	26,459
	4,410	6,633	14,218	13,909	13,044
	104	85	1,497	1,250	
136,341	28,458	86,723	251,522	232,319	194,654
64,558	2,450	2,234	69,242	52,234	48,183
200,899	30,908	88,957	320,764	284,553	242,837
38,706	20,481	32,979	2,166	90,606	74,027
27,832	10,266	19,798	396	45,951	34,555
66,538	30,747	52,777	1,112	136,557	108,582
267,437	61,655	141,734	47,112	421,110	351,419
			(3,112)	(3,884)	(4,168)
			466,812	17,226	347,251
45,644	24,480	45,116	115,240	748	



Anita Pandey

#### ABSTRACT

In today's world, every government aims at maximizing the welfare of their country. Developed countries vouch for more power and money while the developing countries attempt to strengthen their economy which apparently requires sound infrastructure and efficient financial policies. A majority of Indians find the prevalent effective tax rates in the country to be very high, which is apparently a major contributory factor in tax evasion and generation of black money. According to a study made by Gupta & Gupta in this regard,.

#### Article Indexed in



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REVIEW OF THE ARTICLE

Shortcomings Of Tax System In India

Anita Pandey

**Abstract and Introduction:**

The abstract was complete and essential details were presented. The present study has been done to study the Shortcomings Of Tax System In India. simplification of tax procedures, removal of loopholes in tax system, proper processing of information available under the annual information return etc are some of the measures for improving Indian tax compliance for which it is necessary to structure a transparent, friendlier and less discriminatory administrative system. Introduction was justifying. Significance of the area under study mentioned clearly in Introduction.

**Reference to the Literature and Documentation:**

The literature review was up-to-date. The number of references was appropriate and their selection is judicious. The review of the literature was well integrated. The literature was analyzed and critically appraised.

**Methodology:**

This was a conceptual paper based on data collected from secondary sources. Author mentioned hypothesis of the study .

**Presentation of Results:**

The amount of data presented was sufficient and appropriate. Tables or figures were used judiciously and agree with the text. This study has surveyed the opinion of income tax professionals and tax payers regarding tax evasion in India. They were of the opinion that high tax rates, corruption in public sector units, multiple tax rates and inefficient tax authorities are the catalyst of tax evasion.

**Scientific Conduct:**

There were no instances of plagiarism. Ideas and materials of others were correctly attributed.

**Relevance:**

The study was relevant to the mission of the journal or its audience. The study was worth doing.

**SUMMARY OF ARTICLE**

No.		Very High	High	Average	Low	Very Low
1.	Interest of the topic to the readers	✓				
2.	Originally & Novelty of the ideas		✓			
3.	Importance of the proposed ideas	✓				
4.	Timelines			✓		
5.	Sufficient information to support the assertions made & conclusion drawn	✓				
6.	Quality of writing (Organization, Clarity, Accuracy Grammer)		✓			
7.	References & Citation (Up-to-date, Appropriate Sufficient)			✓		

**FUTURE RESEARCH SCOPE:**

1. Tax system reform in India: Achievements and challenges ahead.
2. Trends and Issues in Tax Policy and Reform in India.
3. Income Tax Structure of Individual Assessee in India - A Critical Study.
4. Trends And Issues In Tax Policy And Reform In India.
5. The Challenges of Tax Collection in Developing Economies (with Special Reference to India).

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This is to certify our Editorial, Advisory and Review Board accepted research paper of **Anita Pandey** Topic:- **Shortcomings Of Tax System In India** College:-**Head, Department of Commerce, Shri Shankaracharya Mahavidyalaya, Junwani (C.G.)**, The research paper is Original & Innovation it is done Double Blind Peer Reviewed. Your article is published in the month of **Aug**. Year 2015.



Authorized Signature

*T. N. Shinde*

**T. N. Shinde**  
Editor-in-Chief

## CERTIFICATE OF EXCELLENCE IN REVIEWING

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Authorized Signature

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**T. N. Shinde**  
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