

आदि आदर्श को प्राप्त करने के लिए शिक्षा की व्यवस्था इस प्रकार से की जाती है कि प्रत्येक बालक को उसकी रुचियों, रुझानों, योग्यताओं तथा क्षमताओं के अनुसार विकसित होने के लिए ऐसे अवसर मिलते रहे कि उसमें अच्छी आदतें, सामाजिक गुण, प्रेम, सदभावना, सहयोग, सहनशीलता, सहानुभूति, आत्म-अनुशासन तथा कर्तव्यपरायणता आदि जनतांत्रिक गुणों का विकास हो जाए।⁵

इसी प्रकार शिक्षा यदि समाज के सदस्यों को उपयुक्त व्यवसायों का चयन करने में सहायता देती है, तो इसी उद्देश्य की प्राप्ति के लिए समाज विभिन्न प्रकार की व्यावसायिक संस्थाओं का संचालन करता है। प्रत्येक समाज की शिक्षा प्रणाली उसके आदर्शों आवश्यकताओं तथा आकांक्षाओं एवं विचारधाराओं के अनुसार होती है।

इस प्रकार यह कहा जा सकता है कि वास्तव में एक के बिना दूसरे का काम चलना कठिन है। समाज अपने हितों एवं आवश्यकताओं की पूर्ति के लिए शिक्षा के स्वरूप को निर्धारित करता है। शिक्षा समाज के पुराने विचारों का समर्थन कर उसकी नव निर्माण में सहायता देती है।

संदर्भ सूची :-

1. पाण्डेय, डॉ० रामशकल, उदीयमान भारतीय समाज में शिक्षक, विनोद पुस्तक मंदिर, आगरा, 2008, पृ०सं०-429.
2. सक्सेना, N.R स्वरूप, संजय कुमार, शिक्षा के दार्शनिक एवं समाजशास्त्रीय सिद्धांत, आर० लाल बुक डिपो, मेरठ, 2013,पृ०सं०-667.
3. तथैव, पृ०सं०-668
4. गुप्ता, डॉ० अल्का, शिक्षाशास्त्र का आधार सामग्री, शारदा पुस्तक भवन, इलाहाबाद, 2017, पृ०सं०-205.
5. सक्सेना, N.R स्वरूप, संजय कुमार, शिक्षा के दार्शनिक एवं समाजशास्त्रीय सिद्धांत, आर० लाल बुक डिपो, मेरठ, 2013,पृ०सं०-669.

Digital Transformation of Indian tax Administration

Dr. Bachha Kumar Rajak*

Abstract: Around the world, the technology has increased digitalization and unprecedented flow of information is causing the tax across nations. Through the digital transformation it creates to re-think and re-examine the modes of the introduction of new technologies and analytical tools and to transform into “Digitally Tax Administrations data processing technologies and automation capabilities, the tax-risk and data based decision-making, has become a ‘Mandatory Norm’ across “Forum for Tax Administrations”(FTA) the world .For the consist FY 2018-2019. This study clearly indicate that tax administration with a high spend on technology witness a correspondingly high rate of compliance. The use of technology has significant potential to improve revenue collection by automation of process and provision of improves services to tax payers.

Keywords: Digital, Tax, Administration, Revenue, Taxpayers.

Meaning of Digital Tax Administration: - Tax administration is the administration, management, conduct, direction, and supervision of the execution and application of a government, country or state tax law, tax legislation and their related statute. Tax administration is empowered to a specific organization e.g. a tax authority.

It means gradually increasing data submission requirements, enhanced data analytics routines and more routine sharing of electronic files — between taxpayer and tax authority and between tax authorities themselves.

New digital technologies have caught many companies off guard. Through Digital Tax Administration Services, we help taxpayers navigate the increasing number of taxation authorities globally that use technology to collect, verify and assess tax faster and more objectively.

applicability of tax policies as well as tax laws and recommended measures to strengthen the capacity of emIndia’s.It addressed to some

*Department of Commerce L.N.M.U., Darbhanga (Bihar) (India)Village+Post-Laxmi Sagar District Darbhanga

Tax of the system mainly causes of long drawn litigations between the taxpayers and tax administration in India. TARC was set up under the Chairmanship of Shome, Dr. Parthasarathi with Parande, Y.G., Kalia, Sunita, Diwakar, M.R., Mahalingam, Seturaman, Moorthy, S.S.N., and Zutshi, M.K., as its Committee Members. Tax Administration Reforms Commission (TARC) was mandated to review the application of tax policies and tax laws in India in the context of global best practices, and to recommend measures for reforms required in tax administration to enhance its effectiveness and efficiency.

What is Making Tax Digital (MTD)? - Making Tax Digital (MTD) is an HMRC initiative that will revolutionise the UK tax system and ultimately bring an end to self-assessment.

The primary aim of Making Tax Digital is to make tax administration more effective, efficient, and easier for taxpayers through the implementation of a fully digitalised tax system by 2020, whilst also reducing tax affairs HMRC's overheads.

The changes apply to a wide range of taxpayers, including most businesses, self-employed professionals, and landlords. This 'new and business owners to maintain digital records using compatible software.

What is the purpose of MTD? - Making Tax Digital (MTD) is a UK government initiative that sets out a vision for the 'end of the tax return' and a 'transformed tax system' by 2020. HM Revenue and Customs (HMRC) states that the main goal of MTD is to make tax administration more effective, more efficient and simpler for taxpayers.

How improvements made in efficiency of tax administration:- "Tax administrations, much like tax policy makers, are exposed to rapid change through the digitalisation of the economy and the emergence of new business models and ways of working. The data and examples contained in Tax Administration 2019 show how the availability of new technologies, new data sources, and increasing international cooperation are providing new opportunities for tax administrations to better manage compliance, protect their tax base and reduce administrative burdens."

The *Tax Administration Series*, first published in 2004, provides wide-ranging comparative information on the performance of 58 advanced and emerging tax administrations as well as an analysis of the major trends and developments in tax administration. Its purpose is to assist administrations, governments, taxpayers and other stakeholders in

considering how and where improvements can be made in the efficiency and effectiveness of tax administration. Together the 58 tax administrations participating in *Tax Administration 2019* collected net annual revenues of EUR 11.4 trillion while dealing with the tax affairs of around 810 million personal income tax and corporate taxpayers.

As noted by Hans Christian Holte, Chair of the OECD Forum on Tax Administration and Head of the Norwegian Tax Administration:

"The *Tax Administration Series* is an invaluable resource in helping to frame the significant challenges and opportunities facing tax administrations. It contains a rich set of comparative information on the functions and performance of tax administrations which assists us at both the national and global level in understanding our strengths and weaknesses, and helps identify where we can enhance our performance individually and collectively through working together."

Increasing e-administration: There has been a significant shift towards e-administration with increasing options for online filing of tax returns as well as online payments. On average, e-filing rates for personal income tax are now above 70% and those for corporate income tax are around 85%. Digital contact channels (online, email, digital assistance) continue to increase (e.g. email contacts are up 20%) while traditional channels continue to decrease (e.g. in-person contacts are down 15%). More than 40 administrations are using or planning to use artificial intelligence.

Growing use of behavioural insights as a compliance tool: Many tax administrations now report the use of behavioural insights and analytics to better understand how and why taxpayers act and to use these insights to design practical policies and interventions. More than 10 administrations are employing behavioural researchers and more than 35 administrations have data scientists.

Smarter compliance risk management: -Tax administrations are taking an increasingly proactive approach to compliance risk management, where possible seeking to intervene at earlier stages rather than after tax returns have been filed. In almost two-thirds of the administrations, formal co-operative compliance approaches for large taxpayers exist or are planned. This is particularly important as data indicates that in most jurisdictions between 35% and 60% of total net revenue, including withholding payments on behalf of employees, was received from taxpayers covered by their large taxpayer programmes.

Introduction of compliance by design: -The increasing availability and sharing of data is now allowing compliance by design approaches to cover a variety of sources of income, including through the prefilling of tax returns which is done by close to 70% of the administrations covered by the report. A number of tax administrations are now looking to introduce systemic approaches for other classes of taxpayer, including working with software developers on the integration of accounting systems and tax rules, and through the introduction of secure chains of information, for example through e-invoicing and the use of secure electronic cash registers. More than 20 administrations report having in place electronic invoice systems for tax purposes.

Tax administration workforce is aging: -Since 2014, the percentage of staff older than 54 years grew in two-thirds of the administration able to provide data. This confirms earlier observation that in many administrations the average age of staff is at a level where it is already or soon will create challenges to manage. To further complicate this challenge, most administrations are facing on-going organisational change with a need to acquire the new skills to operate a heavily data driven modern tax administration while retaining key intellectual knowledge.

Where the improvements made in the effective of tax administration:

The 'Digital India' initiative was launch and on the fourth anniversary of the programme, we can celebrate the fact that there have been dramatic improvements in all of its three key facets: in the creation of pervasive national digital infrastructure, in the electronic delivery of public services and financial succour to citizens, and in enhancing digital awareness and literacy.

We can justly be proud of the fact that India is one of the fastest digitising nations in the world; driven by an explosion in mobile connectivity, the permeation of internet infrastructure nationwide under the iconic Bharat Net programme, the exponential growth of data consumption, and the emergence of start-ups in the digital transformation space that are creating new livelihoods, services and wealth for millions of Indians. Currently, 1230 million Indians possess digital identities in the form.

One of the most successful outcomes of the success of the Jandhan-Aadhaar- Mobile [JAM] initiative, which has provided a digital identity to more than a billion Indian citizens as well as access to the banking system to millions of Indians who were earlier excluded from the formal economy.

Tax administration in Comparison with international best Practices:
Significant organisational change –40% of revenue bodies reported that they are currently managing the addition of new business activities, amalgamation with other government service providers, and consolidation of work and their office network, at a time when 60% saw reductions in staffing, with significant reductions in Australia, the United Kingdom and the United States.

Strong investment in digital services –driven by customer expectation and productivity demands revenue administrations have invested significantly in digital *on-the-go services*. Average IT expenditure as a percentage of the total budget remained constant at 9.5%. Notable exceptions were Austria, Finland, Singapore and Norway where approximately 25% of the total budget is spent on IT.

Better connected e-services, and future opportunity –while 95% of all revenue bodies offer the opportunity to file returns electronically, and over two thirds achieve usage over 75%, more could be done to move other aspects of the end-to-end process, including assessment, amendment and payment into a more integrated digital service.

Improving outstanding tax debt position–Total tax debt for OECD member countries rose marginally in 2011 to 2013, from around 22% to just over 24% of net annual revenue collections. This ratio is however significant when removed change the results for OECD countries to show a decrease from 12.7% in 2011 to 11.1% of annual net revenue collections in 2013. Notably seven revenue bodies: Estonia, Ireland, Japan, Korea, Norway, Sweden and Switzerland have a collection to debt ratio of less than 5%. Improvements in collection performance can generally be attributed to:

- Strong management information systems;
- Well-developed analytics tools to guide use of extensive enforcement powers; o Extensive use of tax withholding at source arrangements;
- Wide use of electronic payment methods; and
- Significant investment in information technology.

Improving management of large taxpayers –over 85% of revenue bodies have adopted the structure-operated 'co compliance model' recommend largest taxpayers. One-third use similar arrangements to manage the tax affairs of High Net Worth Individuals.

References:

1. Cobham, A. & Jansky, P. (2015). Measuring Misalignment: The location of US Multinationals' Economic Activity Versus the Location of their Profits. Working paper 4
2. International Centre for Tax & Development.
3. EY Tax Insights (2017). Tax Administration Goes Digital-2.
4. Gashi, J. (2015). Promoting Economic Growth: Global Financial Integrity
5. Government of India, Ministry of Statistics and Program Implementation, Statistical year book 2017–Direct & Indirect Taxes.
7. Institute of Chartered Accountants of England & Wales (ICAEW) (2016). Digitization of Tax–International Perspectives. Working paper of Information Technology Faculty, ICAEW.
8. Irish M(2018). What's next for tax? Understanding the trends on the path towards digitization. Thomson Reuters working paper.
9. Jerkoviæ E(2018). Decentralization of Financing of Self-Government Units in the Republic of Croatia. European Scientific Journal. Special edition. pp 105-118
11. Oguttu A.W. (2016). Tax Base Erosion and Profit Shifting in Africa – Part 1. Africa's Response to the OECD BEPS Action Plan – ICDC working paper No. 54
12. OECD publication (2016). Advanced analytics for better tax administration
13. Organization for Economic Co-operation and Development.
14. Price Water Coopers and Microsoft (2017) Digital Transformation of Taxation.
15. Price Water Coopers (2017): Tax Technology - The Next Wave in Business Transformation. PP 1-36.
16. Reserve Bank of India.
17. Wolfgang S. (2017). Ten Questions about Why and How to Tax the Digitalized Economy.
18. Working paper No. 11. Max Planck Institute for Tax Law and Public Finance.
19. Zhu N., Mbroh N., Monney A., Bonsu A (2019).

Social Well-being and Land-use parameters in Bihar

Dr. Sanjeev Kumar*

Abstract

Social well-being is an amalgamation of several concepts including level of living, quality of life, social satisfaction, social welfare and standard of living, sometimes used interchangeably but has fine differences. The present study attempts to evaluate the level of social well-being in terms of land-use. Quantitative methodology was implemented with tools of investigation being Z-score to investigate and get the required findings. Results reflected mixed scenario with existing inter-district disparities regarding land-use dynamics. The present study is timely and important since it would attract government and policy makers to formulate initiatives for the compromised districts in order to establish social equity.

Introduction - The contemporary issues of well-being, welfare and human development gained a little more prominence in India after the 90s and a number of studies were carried out regarding various issues related to the basic concept of social well-being. The concept of level of living is clearly established as the factual circumstances of well-being (the actual degree of satisfaction of the needs and wants of a community), whereas standard of living is related to the circumstances aspired to by that community (Knox, 1975). Jaishree Chandra (1993) made study regarding the rural development in context of women and child welfare. Z. Qasi (1993) tried to associate the scientific aspects with the quality of life.

The notion of the quality of life is a broad expression of the well-being, but generally suggests an emphasis on the amount of distribution of public goods such as health care, education and welfare services, protections against crime, the regulation of pollution, and the preservation of fine landscape and historic townscape (Hall, 1972).

Broadly speaking the word land use refers to the use of land however, the term may be defined as the putting of a parcel of land for any purpose. To Nanavati, (1957) "Land utilization is the conversion of land from one major use to other general use". Land is a resource and it

