





- 3) **Well organised and a more Autonomous Tax Administration Structure:** Not only the tax system, but also its administration is complex as the tax authorities are widespread across the States wherein the system of levy, collection and the rates of taxes vary in accordance to the Tax Laws of the concerned State. However, this issue, to a greater extent is resolved with respect to indirect taxes with the introduction of GST.
- 4) **Increased awareness among the taxpayers:** Proper measures must be ensured at various levels to educate the taxpayers about the importance of tax as a major source of revenue to the government through various seminars and conferences through media.
- 5) **Corruption free officials and taxpayers:** People also resort to bribery to evade tax i.e they bribe the tax officials to reduce or evade tax completely. This practice must be stopped and both the parties must not resort to this illegal practice.
- 6) **Stronger penalties for non compliance:** The penalties for non compliance of the tax procedures must be made stronger in addition to which it must also be ensured that these penalties are properly implemented.
- 7) **Sense of responsibility among the taxpayers:** The taxpayers must also realize that compliance with the tax procedures are crucial for the overall development of the economy and must develop a sense of responsibility that the non compliance of these procedures are detrimental to their individual growth as well. Social conscience needs to be aroused amongst people against tax evasion, for attaching social stigma for tax evaders and to work as sentinels for identifying black marketers and tax dodgers
- 8) **Use of Media:** Tax laws should permit wide publicity through media regarding persons found guilty of tax evasion irrespective of their power, position and status in the society.

## 5. Conclusion

Having been aware of the ill effects of tax evasion, it becomes each one of our responsibility to support the government by complying with the tax procedures and pay taxes promptly. As it is rightly said that every drop of water makes an ocean, it can also be said that our small contribution makes a huge difference in the growth of the economy. Instead of expecting for change to happen, let us be the change agents who can bring in a drastic development by just fulfilling our responsibilities promptly. If each one of us speaks the same language, then there will be least or no scope for us to be exploited by any institution or authority. So let us fulfill our duties first and claim our rights next.

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