

International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Volume 2, Issue 1, January 2022

An Exploration of Tax Compliance: A Conceptual Study

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Abstract: This research seeks to expound upon the diverse perspectives held by various scholars regarding tax compliance and its correlations with other variables. This will greatly benefit future academics who are going to do research in this area. It also plays a vital function in acquiring new knowledge and expanding existing knowledge in this specific field. To ascertain the relevant concepts and their relevance to the present context, it examines the previous scholarly literature supplied by past researchers. Consequently, the researcher analyzed over 250 study articles authored by diverse organizations and individuals. Ultimately, a comprehensive analysis of more than 100 papers was carried out to ascertain the relevant topics and their applicability to the present circumstances in India. The conceptual notions discussed in this review paper will pave the way for future research, enhancing our comprehension of the ramifications of these ideas. If these theories prove to be valid in future study, they will be applicable to several real-world scenarios, both in India and elsewhere.

Keywords: Tax compliance, subsidies, economy, organizations

