

# A Study on the Tax Evasion Laws in Norway and India : A Side By Side Legal Review with Special Reference to India

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**Abstract:** *Tax evasion continues to be a significant obstacle in ensuring equitable tax administration and revenue generation in India. Despite advances in digitization and policy reforms, structural loopholes, low awareness, and enforcement challenges persist, allowing tax fraud to remain prevalent. This study, titled “A Study on the Tax Evasion Laws in Norway and India: A Side-by-Side Legal Review with Special Reference to India,” investigates the public’s awareness of tax evasion laws, evaluates perceptions of their effectiveness, and explores the potential role of emerging technologies such as artificial intelligence in reducing evasion. With Norway’s robust compliance systems serving as a comparative benchmark, the study aims to identify gaps and recommend improvements in the Indian legal and enforcement landscape. The research adopts an empirical methodology, utilizing convenience sampling to collect 210 responses from residents of Chennai. Structured questionnaires were used to gather data, which was analyzed using SPSS software, incorporating cluster bar graphs, chi-square analysis, and cross-tabulations. The findings reveal that while awareness of tax evasion laws in India is moderate, it is stronger among the youth and more educated demographic groups. There is notable public support for simplified tax laws and increased reliance on AI to aid in fraud detection and real-time enforcement. The study also highlights Norway’s success in leveraging third-party reporting, crypto regulation, and institutional trust to achieve higher compliance. The research concludes that India’s tax enforcement must evolve through integrated digital systems, stronger audit protocols, and continuous public education. Future studies could explore taxpayer behavior at a national level and conduct comparative surveys across multiple jurisdictions to deepen global understanding of anti-evasion strategies.*

**Keywords:** GST compliance, tax law enforcement, artificial intelligence, legal reform, digital taxation

