

**CRITICAL ANALYSIS OF PERCEPTION OF GOVERNMENT OFFICIALS IN VIDARBHA
REGION TOWARDS TAX EVASION IN THE CONTEXT OF RECENT
DIRECT TAX CODE**

ANAGHA BHOPE BOBDE¹ & V. G. UKINKAR²

¹Assistant Professor Dr. Ambedkar Institute of Management Studies and Research,
Deekshabhoomi, Nagpur Maharashtra India

²Associate Professor Dhanwate National College Congress Nagar, Nagpur Maharashtra India

ABSTRACT

Tax evasion has become a critical issue in the area of taxation these days. This accounts not only for the loss of revenue but also for the increasing number of evaders day by day. The new Direct tax code has certain provision that may curb the tax evasion tendency of the tax payers. As the government hasn't implemented the code yet researcher in this paper has tried to study the impact of the provisions of the new tax code in curbing the tax evasion tendency of the tax payers along with providing the factors which are responsible for inciting such tax evasion tendency in them.

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