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THE FACELESS TAX REGIME AND THE RIGHT TO BE HEARD

Assessing efficiency transparency and accountability in income tax administration

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Abstract

There is a sound administrative justification for faceless IT assessment and the volume of delivery and disposal of electronics cannot prove its effectiveness. This paper asserts that the right to be heard is still viable, but they must be given proper notice, time to respond, access to a hearing, and consideration of their case. It studies S.144B of the IT Act, 1961 alongside S.273 of the IT Act, 2025 and rule 176 of the IT Rules, 2026. Selected judgments record failures in participation, and parliamentary material records administrative benefits and continuing failures. They are not representative of the fairness in India. The paper separates conclusions from factual assertions and reviews objections to taxpayer delay, written procedure, prejudice and alternative remedies. It suggests that there is a need to acknowledge unambiguous requests for silence, and require attendance before unfavourable decisions, and that similar procedural decisions be made public. These measures may help to keep the advantages of remote administration and simplify compliance with its protective measures. The measure of efficiency should be the cost of attaining the sustainable assessment, taking into account avoidable correction and remand.

Keywords

1. Faceless IT assessment
2. Right to be heard
3. Natural justice
4. Administrative efficiency
5. Transparency and accountability

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I. Introduction and method

With faceless assessment, taxpayers' liability is determined without a continued personal relationship between the taxpayer and the local assessing officer. But severing that connection can also complicate taxpayers' explanations. Notice and reply but no effective opportunity to respond to the notice that results in an unfavorable assessment. The distinction between completion of an electronic procedure, and giving the taxpayer a part in a decision, is an important one for evaluating the reform.

The right to participate is recognised in the law & it is enforced in the courts. The situations described in the cases here demonstrate a lack of responsiveness in the following areas: inadequate response time, failure to present a hearing request & failure to take into account suggestions. These defects call for particular procedure corrections. They do not say that all estimates without a face are unfair estimates, or that all the moving of proceedings available is an efficient, transparent, or accountable system. How authority received and taxpayer's case considered should be reflected in the clerical record.

The focus of the inquiry is on IT evaluation. Faceless appeals may be used to give the context, but the procedures & disposal rates are covered elsewhere. Eventually, different issues arise from review jurisdiction, penalty proceedings, customs assessment and the automatic processing of returns; these are not subject to analysis of the hearing disputes. Within this scope, this paper examines the safeguards in the current law, what the selected cases reveal about their process & evidence needed to evaluate the current administrative performance.

This paper is a doctrinal paper which is also a review of the parliamentary material and selected scholarly work. It identifies judicial requirements and demonstrates how procedural abuses occur in judicial decisions, but does not provide a statistical illustration of such decisions. It distinguishes between submissions made by the Ministry and conclusions on the part of the Parliament and gives the single empirical article that was evaluated by means of the abstract from the publisher. This study does not include any interviews or original survey data or a national database of hearing outcomes. It relies on material checked to date 22nd Sept 2026 but does not attempt to give full and comprehensive coverage to the subsequent judicial treatment. Evidence varies from claim to claim. A successful procedural challenge establishes a flaw in that taxpayer's proceeding but doesn’t show how the flaw occurs or how many times is occurs. Many of the finished assessment records note activity, but offer little detail of the comparative cost, complexity or sustainability. This paper links the enforceable right to a hearing with the actions that may be subject to review and actions that cannot.

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II. The governing law and the April 2026 transition

The IT Act, 2025 was made an operative law on 1st April 2026. S.536 retains the prior structure for any proceedings for taxable years that are prior to that date. This includes those proceedings brought after commencement which may be covered by the savings clause. The date of a judgment does not, of course, therefore, determine the law used to assess it. An analysis as of Sep. 2026 must account for the continuing application of the 1961 Act alongside the new framework. Simply replacing old Section numbers would make the distinction[1] uncertain and unclear.

The assessment, verification, technical and review functions are kept in the IT authorities in S.273. Sub S.(4)(b)(i) will mandate a written evaluation based upon light of relevant material and a hearing. The normal process of electronic communications is to go through the National Faceless Assessment Centre, the exceptions to which are specified, for verification. Transfer is allowed to the jurisdictional assessing officer with prior Board approval under Sub S.(12). Automated allocation of a case doesn't mean that an algorithm adjudicates the disputed liability.[2]

The later provisions relating to hearings for proceedings which are relevant under the 1961 Act are provided by S.144B(6)(vii) and (viii). Previous cases had applied a version that had the equivalent provisions in sub S.(7). The specified departures are explicitly included in a former sub S.(9), and have been excluded Ex post facto from 1 April 2021. The early judgments are explained by that one. It is not to be understood as a rule which forecloses all subsequent shortcomings in the procedure.[3]

Rule 176 sets out the procedure under the 2025 Act. A show-cause notice must state any proposed prejudicial variation, and the assessee may reply within the specified or extended time. The assessment unit must consider that response and the relevant material. Allocation to a review unit is conditional under sub-rule (2)(p). The draft-order entitlement in sub-rule (2)(u) also applies only to the eligible category of assessees. An account of the safeguards must retain these limits. [4]

At the relevant show-cause stage, the assessee may request a personal hearing. Once the authority receives a request, it must allow the prescribed hearing through video conferencing

1. IT Act, 2025, § 536(2)(c) (India). *Objective and Scope of the New Act*, FAQs 7, 14 & 17, INCOME TAX DEPARTMENT, https://www.incometax.gov.in/iec/foportal/help/all-topics/e-filing-services/objective-and-scope-new-act.
2. IT Act, 2025, § 273(3)-(8), (12) (India).
3. IT Act, 1961, § 144B(6)(vii)-(viii), (9) (India). SubS.(9) was omitted by the Finance Act, 2022, with retrospective effect from Apr. 1, 2021.
4 IT Rules, 2026, r. 176(2)(l)-(p), (u) (India).

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or video telephony, subject to the rule's technological qualification. Rule 176(3)(j) also contemplates facilities for people who lack access at their end. The rule thus addresses both the hearing entitlement and access to the means of exercising it. Dispensing with physical attendance doesn't remove oral participation. [5]

The Sep. 2026 amendment to rule 176 changes authentication. It replaces the digital-signature wording in sub-rule (3)(a)(ii) with authentication by electronic communication, retrospectively from 1 April 2026. The hearing clauses remain unchanged. The official consolidated rule page reflects the amendment. Authentication, service and an effective opportunity to respond are separate requirements, and compliance with one doesn't establish compliance with the others. [6]

III The hearing right across the assessment process

Notice and usable response time

A notice must identify the adverse case the taxpayer has to answer. The taxpayer needs to understand the proposed variation, obtain the relevant records and respond before the authority decides. In *Bharat Aluminium*, Delhi HC examined failures to provide that opportunity, including the treatment of submissions and a requested hearing. It remitted the matter for a fresh process and a reasoned order. Court's rejection of a rigid distinction between questions of fact and law remains useful, though its analysis concerns the earlier S.144B framework. [7]

Taxpayers also need enough time to respond. In *Cheftalk*, the Bombay HC considered the unduly short period allowed for answering a show-cause notice and the standard operating procedure discussed in the proceedings. It found prejudice and ordered a fresh opportunity, including reopening the portal. The reproduced SOP contemplated seven days but allowed curtailment with reference to limitation. The judgment supports meaningful response time without establishing an unconditional statutory minimum of seven days for every assessment. [8]

The time allowed should reflect the information requested, the complexity of the explanation and the circumstances of the deadline. A brief clarification may require less time than a reconciliation covering many transactions. An approaching assessment limitation period is relevant, but it doesn't make a nominal opportunity reasonable. The authority must plan its

5 IT Rules, 2026, r. 176(3)(f)-(j) (India).
6 IT (Fourth Amendment) Rules, 2026, G.S.R. 822(E), rr. 1(2)(a), 3, GAZETTE OF INDIA, EXTRAORDINARY, PT. II, SEC. 3(I) (Sept. 17, 2026) (India). Gazette text reproduced at the linked source; compare IT Rules, 2026, r. 176(3)(a)(ii).
7 *Bharat Aluminium Co. v. Union of India*, W.P.(C) No. 14528/2021, ¶¶ 12-26 (Delhi H.C. Jan. 14, 2022) (India).
8 *Cheftalk Food & Hospitality Services Pvt. Ltd. v. Income Tax Officer*, 2024:BHC-OS:12330-DB, ¶¶ 2-9 (Bombay H.C. Aug. 13, 2024) (India). The SOP proposition is taken from the judgment. Its issue date is not asserted because the reproduced chronology is inconsistent.

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requests so that the taxpayer can respond while the explanation is still capable of affecting the decision.

Recognition of a requested hearing

In *Global Vectra Helicorp*, the assessee requested a video hearing in its written response. Revenue relied on the online request procedure but could not identify a restriction in the governing provisions that supported its position. Delhi HC applied S.144B(6)(viii), set aside the assessment and directed reconsideration after a video hearing. The authority had received a hearing request. Failure to use its preferred interface did not erase that request. [9]

Calcutta HC considered a similar objection in *Creative Poly Packs* in Feb 2026. The taxpayer had made a written request, but Revenue relied on the failure to use the designated video-conferencing button. Court rejected that technical objection and directed a fresh video hearing. It left the tax merits open and expressly allowed the authority to reach the same conclusion after the hearing if it gave cogent reasons. The procedural remedy therefore preserved the authority's power to determine the tax liability. [10]

Scheduling and tracking is simpler with a designated request facility. However, when there is a clear hearing request in a written response that has been permitted, the authority must acknowledge, and pass on, the request for a hearing. Not all failed uploads are necessarily a legally received request. There is a need for evidence to prove what was submitted, when it was submitted to the authority and what the authority knew. These cases are for an unsupported procedural barrier with space for reasonable communication requirement.

Consideration and reasons

If the final order does not address the explanation around which the dispute revolves, there is little protection afforded by a hearing. The Supreme Court in *Kranti Associates* clarified the meaning of reasons and what they do for adjudicators, as well as how they limit arbitrariness and facilitate review. The principle is applicable to the duty in tax proceedings and the case was a consumer adjudication case. The statement "the submissions were taken into account" does not satisfy the requirement for an extensive response to a substantive question.[11]

9 *Global Vectra Helicorp Ltd. v. Assessment Unit, National Faceless Assessment Centre*, W.P.(C) No. 5912/2024, ¶¶ 9-17 (Delhi H.C. Apr. 26, 2024) (India).

10 *Creative Poly Packs Pvt. Ltd. v. Assessment Unit*, W.P.A. No. 8698/2025, ¶¶ 4-15 (Calcutta H.C. Feb. 10, 2026) (India). Judgment text reproduced by TaxHeal; reliance is on the reproduced order rather than the accompanying editorial summary.

11 *Kranti Associates Pvt. Ltd. v. Masood Ahmed Khan*, (2010) 9 S.C.C. 496, ¶ 47 (India). The reported paragraph 47 is numbered 51 in the linked online reproduction.

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To not accept an explanation does not mean that you haven't thought about it. An authority can refuse to accept a reconciliation, stating the reason that the entries do not resolve the inconsistency. If they don't provide any reconciliation, then that doesn't meet the standard. An electronic acknowledgment is a record in digital form that a message or a document has been received at a particular stage of a process, but does not indicate whether the sender has been read by the entity that must take an action. When conducting quality review, one should determine whether the order meets the content of the submissions, and not necessarily provide an answer for each of the repeated points.*Mantra Industries* shows why both the consideration of replies and the later treatment of a judgment matter. The Bombay HC identified failures concerning responses and a hearing, relied on the then-cited S.144B(9) and made strong observations about consequences for officers. In 2023, the Supreme Court expunged paragraph 9 and allowed Revenue to seek review concerning the omission of subS.(9). The expunged observations about salary and career consequences cannot be cited as surviving authority for automatic personal sanctions. [12]

Hearing disputes need to be classified precisely. For example A request never made, a request ignored, a failed connection and an explanation rejected with reasons are different events. Each requires for different evidence and a different response. Grouping them together as natural-justice violations makes it harder to assess either the taxpayer's complaint or the administration's answer.

IV Administrative evidence and the research gap

Institutional benefits and access difficulties

The Standing Committee on Finance's Ninth Report, issued in March 2025, was broadly favourable towards faceless assessment and appeals but identified matters requiring correction. It recommended matching cases more closely to officers' expertise and obtaining regular taxpayer feedback. In evidence, the CBDT Chairman acknowledged the difficulty of combining random assignment with subject competence. Random allocation may reduce personal influence while assigning a specialised dispute to an officer who needs assistance. [13]

The Committee's view is an institutional assessment, not a controlled estimate of the reform's

12 *Mantra Industries Ltd. v. National Faceless Assessment Centre*, W.P. No. 1625/2021, ¶¶ 3-9 (Bombay H.C. Oct. 11, 2021) (India). *National Faceless Assessment Centre v. Mantra Industries Ltd.*, Civil Appeal No. 1936/2023, ¶¶ 2-5 (S.C. Mar. 21, 2023) (India). The Supreme Court did not itself determine the merits of the permitted review.

13 STANDING COMMITTEE ON FINANCE, EIGHTEENTH LOK SABHA, NINTH REPORT ON DEMANDS FOR GRANTS 2025-26 OF THE MINISTRY OF FINANCE DEPARTMENT OF REVENUE, ¶ 5.9, at 26 & Recommendation No. 8, at 53-54 (Mar. 19, 2025). Pinpoints use the printed page numbers.

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gains. Random allocation, remote access and review could improve administration, but their presence doesn't measure any reduction in corruption, compliance cost or error. The acknowledged mismatch between some cases and officers' expertise likewise gives no basis for assuming that every randomly allocated case is mishandled.

Table 1 Administrative accommodation for digital access

Financial year	Centralised communications issued	Cases with no digital footprint
2022-23	46,035	42,579
2023-24	94,450	40,418
2024-25	214,531	20,746

Source [14]

The Ministry described physical communications and the transfer of cases without portal registration or available email information to jurisdictional officers for outreach. Table 1 records these administrative categories. Centralised communications may include repeated contact, so their total cannot be read as the number of individual taxpayers excluded from digital access. The separate series for cases with no digital footprint lacks similarity from which to calculate a national exclusion rate. These figures show the need for accommodation but do not measure unlawful denial of hearings.

Table 2 Reported disposal volumes in lakhs

Financial year	Faceless assessments completed	Appeals disposed
2023-24	2.73	1.11
2024-25	1.65	1.72
2025-26	2.13	2.24

Source [15]

Table 2 reports two distinct series. Completed assessments do not increase every year, while appeals disposed do. Neither trend proves improved efficiency because the table gives no information about intake, comparable case complexity, duration, remands or taxpayer costs. Fewer disposals may reflect fewer assigned cases or greater difficulty. More disposals may

14 SELECT COMMITTEE OF LOK SABHA TO EXAMINE THE IT BILL 2025, REPORT, ¶ 273.5.4(ix)-(x), at 2167 (July 21, 2025). Ministry submission reproduced in the report; printed page 2167 is PDF page 2176.

15 LOK SABHA, UNSTARRED QUESTION NO. 3579, OPERATIONALISATION OF THE INCOME TAX ACT 2025, answer (c) (Aug. 10, 2026). Government answer consulted through a public reproduction. The appeal series is labelled appeals disposed, not exclusively faceless appeals.

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coincide with more procedural challenges. The figures therefore cannot serve as a direct measure of fairness.

What the scholarship contributes

The publisher's abstract of Bhagate and Dam's 2026 article describes a questionnaire study of assessing officers. It reports structural-equation analysis concerning communication, transparency and positive perceptions of faceless assessment. The abstract gives a reason to examine communication and compare officers' views with those of taxpayers, but it cannot establish how taxpayers experience hearings. The full article was not available for this review, so the study's sample design, diagnostics and effect sizes have not been independently assessed. [16]

Rao's work on IT data examines transparency through the public information available for study and research. It addresses data distribution rather than testing the quality of faceless hearings. Its relevance is systematical. Claims about administrative performance are easier to test when the Department publishes definitions, similarities and sufficiently deconstructed data, with safeguards for confidential taxpayer information. [17]

The material reviewed leaves a specific gap. Legal analysis identifies enforceable steps, selected cases which document failures, and administrative figures that record activity and accommodation. These sources do not provide a common records that follows a hearing request through the decision and any later correction. Such a record would support further evaluation. This is a claim that multiple scholars have studied the issue, which would require a systematic literature review.

Published cases are also subject to selection bias. Litigation depends on the seriousness of the greivance, the taxpayer's resources and their decision to challenge an order. Reported judgments can therefore reveal real failures without showing what most taxpayers have experienced. A credible evaluation should include comparable completed assessments that were never challenged. Even after this, the absence of litigation cannot be taken as proof of satisfaction.

16 Vaibhav Sitaram Bhagate & Leena B. Dam, *Exploring the Outcomes of the Faceless Assessment - Insights from the Income Tax Department*, PRABANDHAN INDIAN JOURNAL OF MANAGEMENT (July 15, 2026), https://doi.org/10.17010/pijom/2026/v19i7/174665 (abstract).

17 R. Kavita Rao, *Income Tax Data and Facets of Transparency* 2-3 (Nat'l Inst. of Pub. Fin. & Pol'y, Working Paper No. 384, 2022), https://www.nipfp.org.in/media/documents/WP_384_2022.pdf.

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V Efficiency objections prejudice and its remedies

Written procedure has some practical advantages. Taxpayers can organise documents remotely, retain submissions and avoid unnecessary travel. Oral explanation is less useful in some cases than in others. A preference for written communication, however, cannot override an express right to a requested hearing in the circumstances specified by law. The design task is to provide that hearing proportionately while retaining the convenience of written procedure. 18

A hearing may save work if an oral explanation resolves a misunderstanding before it leads to an adverse addition. Unnecessary or repeated meetings can also delay a simple case. An assessment of efficiency should count preparation, the initial decision and avoidable correction. A quick assessment followed by a preventable remand may cost the public and the taxpayer more than a slightly longer first hearing. The available data do not establish that causal relationship, but it is a testable hypothesis.

Taxpayer delay is a serious objection to unrestricted participation. The right to answer a case doesn't entitle a taxpayer to unlimited adjournments. A request for an extension should identify the material needed and explain the delay, and the authority should record its decision. Repeated submission of the same kind does not need to reopen a completed opportunity to respond. Alleged technical failures should be checked against the available evidence. These controls allow the authority to manage hearings without treating every inconvenient request as abusive.

Not every procedural irregularity requires an assessment to be set aside. In *Sudhir Kumar Singh*, the Supreme Court explained the relevance of prejudice, admitted facts and the purpose of a mandatory provision. It also recognised the position of mandatory requirements that serve public as well as individual interests. Court must assess the record to decide whether only one lawful outcome was possible. The authority cannot assume that conclusion when denying participation. The decision limits automatic invalidation without excusing routine noncompliance. 19

A taxpayer should identify the explanation or evidence they could not present and show its relevance to a disputed issue. Requiring proof that it would certainly have changed the outcome would demand the result of the procedure that was denied. A harmless defect concerning an admitted point, by contrast, provides a weaker basis for remand. The governing provision and established facts must guide that distinction. Neither a rule that every procedural failure is

18 IT Act, 1961, § 144B(6)(vii)-(viii) (India). IT Rules, 2026, r. 176(3)(g)-(h) (India).
19 *State of Uttar Pradesh v. Sudhir Kumar Singh*, Civil Appeal Nos. 3498-3500/2020, ¶ 39(1)-(5) (S.C. Oct. 16, 2020) (India).

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disastrous nor an assumption that the tax merits solve every defect is sufficient.

An opportunity to participate at the assessment stage has value in its own right. In *Tin Box*, it was accepted that the taxpayer had lacked a proper opportunity before the assessing officer. The Supreme Court held that later appellate opportunities were not a sufficient answer and remanded for a new assessment. An established denial at the initial stage is therefore not automatically solved by requiring the taxpayer to go for an appeal. Although the case precedes faceless administration, it provides a general principle of assessment law. [20]

A tax appeal remains the ordinary statutory route for many disputes. *Radha Krishan Industries* restates the exceptions to the discretionary alternative-remedy rule, including violations of natural justice. The case arose under GST, but its jurisdictional principles explain why a High Court may hear a dispute about participation in an assessment. An allegation of unfairness doesn't confirm a writ intervention. Factual disputes and the availability of effective statutory relief still matter. [21]

The remedy should address the flaw. In *Automotive Manufacturers*, the Supreme Court accepted the procedural problem but required remand so that the officer could make a fresh order after following due process. This reinstitutes the opportunity for a lawful determination and leaves substantive arguments open. Enforcing the right to participate can therefore allow the tax inquiry, and any resulting revenue collection, to continue further. [22]

Accountability requires identifying the cause of a failure before blaming misconduct to an individual officer. The problem may lie in the interface, workload or supervision, or in an officer's intentional disregard of a request. The response should address the responsible function. The Supreme Court's treatment of *Mantra Industries* calls for care when invoking personal consequences, while leaving a need for internal examination and correction.[23]

VI Making participation verifiable before an unfavourable order

The proposals below aim to make the existing safeguards work more reliably. Some details go beyond current statutory duties, and the measures need to be tested. Each requires an appropriate legal or administrative implement that takes account of existing powers, taxpayer access and implementation costs. The aim is to identify a missed procedural step before it leads to another assessment and another dispute.

20 *Tin Box Co. v. Commissioner of Income Tax*, (2001) 9 S.C.C. 725, ¶¶ 1-5 (India).
21 *Radha Krishan Industries v. State of Himachal Pradesh*, (2021) 6 S.C.C. 771, ¶ 27 (India).
22 *National Faceless Assessment Centre v. Automotive Manufacturers Pvt. Ltd.*, Civil Appeal No. 1829/2023, ¶¶ 4-5 (S.C. Mar. 21, 2023) (India). The order appears on PDF pages 7-9 of the linked batch.
23 *Mantra Industries*, Civil Appeal No. 1936/2023, ¶¶ 2-5.

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Recognise clear requests and show their status

When a written response contains a clear hearing request, the Department should record, acknowledge and act on it. Software could mark likely requests, with an officer resolving ambiguity rather than relying on flawless language recognition. The taxpayer should be able to see whether the request has been received, scheduled, completed or otherwise lawfully completed of, and seek correction if it was misclassified or missed. This would address the failure identified in *Global Vectra* and *Creative Poly Packs*. [24]

The same record would help the Department show that a taxpayer did not attend an hearing, withdrew a request or received another opportunity after a failed hearing session. These events should have a distinct status rather than a single label of completed. Taxpayers should receive confirmation of what happened without access to confidential internal information unrelated to their hearing right.

Check the opportunity before finalisation

The responsible unit must ensure that: The proposed variation was disclosed; The taxpayer was accorded an adequate period to respond; Any extension to that period was considered and any request for a hearing was lawfully handled. The unit should review if there is a material change in the adverse case, whether a further opportunity to respond is necessary. Many of the records can be obtained using existing timestamps and document identifiers. A system log cannot prove an adequate opportunity was present, and this is a determination that must be made by an officer.

The taxpayer would not be deemed to have been heard if the checkbox was ticked off as complete. The check should reference each of the significant disputed issues in turn and reference the taxpayer's response and the order's discussion thereof. You don't need to include all the documents or answers to submissions again and again. A reviewer should have information to determine if the authority used the explanation as a basis for the disputed addition. Sample reviews should not just check for filled out fields, but test that connection.

Provide effective correction for technical failure

Any approach taken for reporting of technical failure needs to take account of time, what has been tried and what has been provided as evidence. If specific technical failure is raised by taxpayer, Department will have to investigate into its records. Determination of time lost, and

24 *Global Vectra*, W.P.(C) No. 5912/2024, ¶¶ 9-17. *Creative Poly Packs*, W.P.A. No. 8698/2025, ¶¶ 9-15.

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an alternate submission/assisted access facility must be available, as long as it is legal. Any relief must be commensurate with the technical difficulty that has been set.

If the technical difficulty is identified prior to a decision being made, then it is usually possible for the authority to correct this deficiency without going through the courts. If an order has already been issued, then any remedy must be contained with the rectification, review and appeal provisions. Any action taken in connection with an administrative complaint should be clearly stated who is responsible for taking action and that it does not diminish or replace the statutory appeal procedures.

Measure outcomes that can be compared

Enquiries to hear about a report should be reported, and separated into whether the hearing has taken place, withdrawn, or not attended or resolved, in public reports. Procedural remands should not be confused with substantive reversals. Response times and substantiation rates should be the same for each distribution. Aggregated data would enable data analysis without disclosing data on taxation on the level of the individual taxpayer. Reporting should show if the opportunity was offered as planned and if the Department has addressed its recurring failures.

An evaluation should compare complexity and representation of like cases and control. Unrepresented taxpayers and those who cannot use the digital process should be included in the taxpayer surveys. A survey only of successful portal users would miss some barriers on access to portal. A pilot study could be used to establish if counting requests and evaluating participation would be enough to significantly reduce repeat notifications, complaints and procedural remands, to justify the cost of implementation. If the new measures add to the bureaucracy with no decrease in such failures, redesign them.

VII Conclusion

To say that the regime of anonymity is successful is not sufficient to be done by disavowing physical meetings and issuing more orders. It offers some practical benefits of administration and the law is explicit with the right to participate. The decisions as chosen show that courts have ways of enforcing those rights if they are not upheld. The materials of the parliamentary record offer some advantages and disadvantages of access, but the figures offered here do not demonstrate how important the change is, or the extent to which the efficiency of the parliamentary record was increased.

The right to be heard is legally guaranteed, but it may be necessary for taxpayers to go to court

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to obtain such a hearing, have enough time to respond, or to have an explanation given. Remote administration should be maintained and procedures should be readily auditable and examinable. Substantive audits before adverse orders and other such data that would assist in focussing the improvement process on identified failures would be helpful. Assessment of the success of the change should be based on whether taxpayers have a fair opportunity to establish their case before a viable decision-making process.

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