What is Social Media?

Social media is a comprehensive term comprising mobile or web based platform where an individual or an organization communicates and it refers to any interaction where people create, share and exchange information and ideas in virtual communities or networks. Social networking is a part of social media platform. For example, popular social media platforms are twitter, Facebook, YouTube, LinkedIn, whatsapp, etc.

Main Features of Social Media

1. Social media keeps you connected 24x7x365 through various electronic media like computers, mobile phones, tablets, etc.
2. It provides a platform for generation, expansion, and sharing of knowledge amongst citizens and helps in building and bringing together cyber based communities.
3. Unlike traditional media, social media offers individual users a platform to directly communicate amongst themselves.
4. It is highly interactive and instant reply/opinion is desirable.

Types of Social Media

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<tr>
<th>Sl.No</th>
<th>Types</th>
<th>Meaning</th>
<th>Example</th>
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<tbody>
<tr>
<td>1</td>
<td>Social Networking</td>
<td>Virtual network of people with common objectives</td>
<td>Facebook, Google Plus, LinkedIn, etc.</td>
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<tr>
<td>2</td>
<td>Blogs</td>
<td>An interactive web page created by individuals to display</td>
<td>Blog, Spot, Word press, etc.</td>
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<td></td>
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<td>their creativity and their views on particular topics</td>
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<td>3</td>
<td>Micro Blogs</td>
<td>Smaller version of blogs</td>
<td>Twitter and Whatsapp</td>
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<tr>
<td>4</td>
<td>Video sharing sites/blogs</td>
<td>Medium of sharing various types of videos and photographs</td>
<td>YouTube and Instagram</td>
</tr>
<tr>
<td>5</td>
<td>Wikis</td>
<td>A collaborative website that allows users to develop a web page on a particular issue and improve upon it</td>
<td>Wikipedia</td>
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**Objectives of Using Social Media at Official Level**

Keeping the departmental/official requirements, the objectives of using social media for official purposes should be laid down. These objectives could be:

i. To disseminate information about official policies and programmes

ii. To invite opinions of the public on ongoing projects and programmes which are being implemented

iii. Inviting grievances/ problems from the public/citizen and finding solutions for them.

iv. Giving replies to the queries of public on various official programmes and policies

v. To communicate with distinguished citizens and intellectuals on issues of public importance

vi. To improve the image and perception of the Government among the public

vii. To inform the latest activities and programmes of the department/Government.
Choice of Social Media Platform for the Department/Government:

The choice of social media platform should be done keeping in mind the objectives and functions of the department, which could be as below:

i. Videos of official programmes and policies could be uploaded in Youtube, facebook, etc. for effective communication.

ii. Public can be requested to upload imaginative videos that may suit the official requirement of the department

iii. Requests can be sent out to the targeted group soliciting images, mottos, logos, design, slogans, etc. highlighting the official programmes and policies on special occasions such as launching of calendar, souvenir, magazines, books, etc.

iv. Effective comparative analysis of specifications, utility, prices and quality of goods to be procured and characteristics of the goods which are intended for disposal can be obtained or given publicity by using websites such as eBay, Amazon, etc.

v. For effective real-time communication within the department to meet specific purposes

As reported in The Internal National Journal of Applied Research & Studies (ISSN 2278-9480), three case studies were made from North East India on the Role of Social Media in the Government. It has been concluded therein that "....... Looking at the ground trend around the world the use of Social Media is going to be inevitable for the Government, Departments and Individual."

The platforms referred to above are only indicative. If resources permit, the department can create its own social media as well.
Legal provisions governing use of social media platform:

As per Section 79 of the Information Technology Act, 2000, the government departments would be considered an intermediary of Social Media. According to the said Section, any government department or government official would not do any such act which aids, encourages, assists, or abets any illegal activity. It would be the responsibility of the government department to remove any such material posted on such social media sites, the moment such incidents are brought to its knowledge. The government departments are expected to ensure the compliance of Information Technology (Reasonable Security Practices and Procedure & Sensitive Personal Data or Information) Rules 2011 and Information Technology (Intermediary Guidelines) Rules, 2011.

As per Section 43A of Information Technology Act, 2000, it is the responsibility of the government department/officers to ensure compliance of security practices and procedures.

MEDIA AND THE POLICY PROCESS

A policy is a decision implying impending or intended action. In analyzing policies, two aspects are generally considered most significant process (policy making) and content. The mass media are among the external groups which influence the policy process at its various stages. For this study six policy stages were identified from four works (Almond & Powell, 1978, pp. 14-15, 180; Dunn, 1981, p. 48; Jones, 1977, p. 12; Wirt & Mitchell, 1982, pp. 6-7). These stages included: (a) problem identification (articulation); (b) policy recommendation
(aggregation); (c) policy decision (adoption); (d) policy implementation; (e) policy evaluation; and (f) policy resolution or change.

**Mass Media and Policymaking**

Media can, and often do, play a critical role in policymaking. The typical view of media is that they matter in the early stages of the policy process — that media can help to set an agenda, which is then adopted and dealt with by politicians, policymakers, and other actors. The impact of media is rarely so constrained, however. Our argument here, in short, is that media matter, not just at the beginning but throughout the policy process.

Media can draw and sustain public attention to particular issues. They can change the discourse around a policy debate by framing or defining an issue using dialogue or rhetoric to persuade or dissuade the public. Media can establish the nature, sources, and consequences of policy issues in ways that fundamentally change not just the attention paid to those issues, but the different types of policy solutions sought.

Media can draw attention to the players involved in the policy process and can aid, abet or hinder their cause by highlighting their role in policymaking. Media can also act as a critical conduit between governments and publics, informing publics about government actions and policies, and helping to convey public attitudes to government officials. Allowing for the possibility that any and all of these effects can be evident not just in the early stages but throughout the policy process makes clear the potentially powerful impact we believe that media can have on policy. Indeed, mass media are in the unique position of
having a regular, marked impact on policy, but from outside the formal political sphere, often without even being recognized as a policy player.

How is policy formulated?

In a Parliamentary system, there is a complex fusion of official and unofficial bodies of influence. There is much debate on how policy is formulated, as well as how best it is created. In a Parliamentary democracy, policy decisions are generally made in Parliament by those who represent and interpret the public will. These representatives (Members of Parliament) normally belong to a political party and have varying ranks of status, stretching from Government Cabinet Minister to Opposition leaders. In theory, policy is formulated by Ministers and impartially implemented by civil servants.

The way in which policy is made is often referred to as a cycle, with three clear stages:

- Initiation
- Formulation
- Implementation

Initiation
There are many ways that a policy initiative can come into being, these include, but are not limited to:

- **Non-party sources** – for example debates in Ministerial Departments, Departmental Select Committees and through the introduction of Private Members’ Bills.
- **Party sources** – these are deliberately introduced by the governing party and are often ideological.
- In reaction to a national or international event.

**How to influence the initiation stage**

At this stage you could focus on:

- Building coalitions of support for your positions.
- Contributing to the debate and providing ideas.
- Considering how and why issues are being kept off the agenda and challenging these dynamics if necessary.
- Balancing pressure and persuasion to bring the importance of the issue to the attention of key decision makers.

**Formulation**

After the initial ‘ideas’ process, there are a number of official and unofficial procedures that are undertaken to actually create policy. These include, but are not limited to:

- Task forces and Commissions/Committees
- Consultations with think-tanks and Representative Associations
- Central government practice, such as Cabinet Committees, the Cabinet Office, Empowered Group of Ministers and Policy advisers.
Policy can be developed at both micro and macro levels and its formulation does tend to vary depending on the policy area, as well as according to the preferences of the party in government.

**How to influence the formulation stage**

At this stage you could focus on:

- Lobbying and making detailed policy contributions.
- Providing credible supporting evidence.
- Building consensus.
- Persuading others to support your positions, bringing additional pressure at key moments, to overcome blockages and resistance.
- Considering whether some are excluded from the negotiating table and challenging these dynamics if necessary.

In the Indian context, once a policy is formulated by the concerned department, the same is put up for approval of the Cabinet. Subsequently, the Cabinet Note so approved, presented as Bill in both Houses of the Parliament for passage. Either House of the Parliament may, before passing the Bill refer to, a multi-party Select Committee for further deliberations and evolving consensus on contentious issues involved in the Bill. Once the Bill is passed by both the Houses of Parliament, it is sent for the assent of the President, and on receipt of the assent, the Bill becomes the law of the land. However, the judiciary has the power of review to assess the constitutionality of the law so enacted.

**Implementation**

Once a policy concept becomes law as discussed above, it is implemented by the respective Ministries through their officers. During this process, the Ministries and departments concerned are expected to formulate guidelines, regulations
and procedures as required to implement the substantial law. However, at the implementation stage, the onus is also on the Ministry/department concerned to obtain a feedback from the public at large, regarding the implementability of such law, and, in case of any bottlenecks in implementing such law, effecting modification to suit such requirements.

Against the backdrop of different stages of the policy making and implementation of the same as discussed above, now let us take a closer look at how the taxation laws are being formulated in the Indian context. Here, we would concentrate on the indirect taxation laws which are in the domain of the Central Board of Excise and Customs (CBEC) under the Ministry of Finance. The process of making taxation laws is more or less on the same lines as has been discussed in the above mentioned paragraphs. The process of formulation of tax policies in India is such that the government of India having regard to all the relevant factors like balance of trade, requirement of revenue, representations from trade bodies/associations, economic environment and the larger public interest initiates dialogue and discussion with all the stakeholders. Having taken into account the feedback from all the stakeholders and expert opinions wherever required, it is the responsibility of the government to strike a harmonious balance between the mutually contradictory demands of different stakeholders so as to ensure that the policy so formulated benefits the larger public interest.

Policy in India Role of Social Media in Formulation and Implementation of Indirect Taxation

We have already discussed the process of formulation and implementation of indirect tax laws in India. Now we propose to examine what role of social media
plays in the formulation and implementation of indirect taxation policy in India at this juncture or does it? The increasingly growing importance of social media in all spheres of governance is a fact which we all have to learn to live with in the e-age. It has been witnessed on a global level that social media is already informing public policy and service delivery. As per the report of Mr. Carl Miller Director of Research Centre for the analysis of social media at Demos “... it is said that these activities are limited in scope and fragmented across the public sector – it is most advanced and visible within law enforcement and intelligence agencies. Internationally the use of sophisticated analysis of social media within the public sector for decision making is to be found in international development agencies.

The growing importance of social media has been recognised by the government of India and in fact this was one of the four terms of reference of the TARC (Tax Administrative Reforms Commission) which was constituted to recommend reform exclusively in tax administration and was specifically mandated to review the application of tax policies and tax laws in the context of global best practises and to recommend measures for reforms required in tax administration to enhance its effectiveness and efficiency.

To review the existing business processes of tax administration including the use of information and communication technology and recommend measures best suited to the Indian context.

In context of the said terms of reference, the TARC in its recommendation has reported that SMTs (Social Media Technologies) are the new and personalised face of connectivity. SMT uses channels such as Twitter, Facebook, Youtube, etc. This allows stratified personal contact and new forms of communication
and interaction with tax payers. The CBDT and CBEC need to explore and use this technology in a variety of ways. SMT deployment would enable tax administration to communicate tax news, tax payer information and various timelines for tax compliance as well as to conduct dialogue on proposals requiring large public consultations. Thus, SMTs can help in building a compliance programme with far reaching and widespread participation. Tax apps can also be developed in sync with the latest technology trend in SMAC (Social Media, Mobile, Application and Cloud).

The use of social media is still in its nascent stage in India, especially in case of indirect tax administration. As is evident from the fact that so far CBEC does not have any presence on any social media platforms like Facebook, Twitter, etc. Against this background, an effort has been made to evaluate the role that social media is playing in the formulation and implementation of indirect tax laws and by different tax administrations all over the world so as to enable the department to emulate the best practices that is being followed in global scenario and lesson, if any, that is to be learned from the experience of such tax administrations, rather than reinventing the wheel.

**International Practices and Findings**

In a research titled ‘Social Media Technologies and Tax Administration’ the experience of revenue bodies with the use of SMT has been detailed. As per the findings of the survey of 26 revenue bodies conducted by the OECD (Organisation for Economic Cooperation and Development), Paris, the following facts have come to light.
Generally speaking, survey responses reveal that the use of social media technology by revenue bodies is in its infancy and relatively few have any substantive experience in their use for interactions for tax payers. Specifically, the survey responses reveal that

Only 16 of 26 revenue bodies reported that they have any substantive practical experience in the use of one or more SMT. Of this number, only 13 have experience across a range of social media technologies.

Very few revenue bodies reported the existence of formal strategy setting out a framework including clearly identifying means and goals, for their social media presence; where such strategies exist, they tend to emphasise the need for cautious step by step and well controlled approach ensuring that knowledge is gathered on external receptiveness and how the revenue bodies can most effectively take advantage of the respective channels.

The findings of social media usage and positive and negative experiences arising out of the same have been given in a tabular format at Annexure – X.

The said report has also highlighted the risk involved in using social media in tax administration.

**The risks involved in using social media in tax administration**

The use of social media by revenue bodies presents a number of risks, as is the case for other service delivery channels, that need to be recognised and taken account of in organisational planning, for example;

— Breaches of security, privacy & integrity arising from unsanctioned employee use;
— Provision of misleading and inaccurate information;
— Involvement in political content and exchanges;
— Risk of phishing, spoofing and other malicious attacks;
— Reputational risk arising from any/all of the foregoing risks.

While acknowledging their potential, none of the surveyed revenue bodies reported that it had experienced issues of the abovementioned nature with their early deployment of SMTs. Nevertheless, taking account of side comments made in survey responses, it would seem prudent that revenue bodies adopt a reasonable degree of caution when deploying SMTs by having appropriate controls in place (e.g. Social Media Technologies and Tax Administration 26 clearly articulated guidelines staff on the use of SMTs, centralised control over postings of materials) and keeping abreast of broader developments and experiences with SMT deployment, especially by other Government agencies.

In another study reported as A Comparative Analysis of Tax Administration in Asia and the Pacific, it was held that, ICT-based media ease interactions between taxpayers and the tax administration. Information can be provided to taxpayers through revenue bodies’ websites and other internet-based social media, and taxpayers can more easily access information needed to fulfil their tax obligations.

On the basis of empirical data reflecting the take up/use of revenue body social media initiatives by taxpayers and other tax system stakeholders, it has emerged that all major tax revenue bodies have chartered a course of the use of different IT tools, specially the social media platforms. However, on the basis of such experiences recorded and in a number of studies conducted worldwide, it is safe to argue that the use of SMT in the formulation and implementation of tax policy is still in its nascent stage and in fact it is a great
extent limited to the dissemination of information regarding tax laws, procedures, etc.

If we compare the usage of social media platforms in the process of formulation and implementation of tax laws across the world with the prevalent scenario in the country, it is seen that we are still lagging behind in harnessing the tool of SMTs to promote citizen involvement and integrating citizens in government decision making. There is no denying the fact that of late the government of India as well as a number of state governments have taken initiatives to utilise the SMTs.

However, the potential of SMTs are utilised only for social networking with the citizens and not actionable engagement with them. In the process, SMTs are used favourably to inform and educate the citizens of government policies and programmes. The same, though is not used for formulating policies and making decisions. In the context of tax administration, SMTs are being used by some governments like Spain which uses Youtube to promote its activity of tax administration; Estonia also uses Youtube for instructional videos on computing tax returns; and, Australian policy makers used Facebook to promote the use of its e tax products. SMTs are also being used by some governments to crowdsource consumer complaints to analyse trends and identify problems. SMTs are also used in crisis communication and emergency preparedness and responses.

Review of literature on social media trends and analysis show that SMTs are effective tools in communication and education of tax payers on tax rates and policies, particularly deadlines. However, though SMTs help in crowd sourcing of ideas and data, which could be channelized into policy formulation, the same is not as effective due to volume as well as lack of filters to sift the from the mountain of information the grains of relevant idea. At the same time, given the
demographic composition of social media users, it is incumbent upon government to increase its present on social media platforms to catch the attention of young tax payers amongst whom the penetration of SMTs are exponentially increasing. It would be also relevant for the government to revamp its communication strategy geared towards increasing use of social media platforms.

To sum up, as social media expands, the governments have discovered the benefits of using social media as a tool to promote the involvement of citizen in the process of governance including the policy formulation so as to involve all the stake holders in a more effective, transparent and equal manner keeping in tune with the ethos of democracy. The importance and role of social media has not escaped the attention of the Tax Administrative Reforms Commission who have in their recommendations, stated that the social media and e helpline unit will be responsible for the information and interaction based communication with customers. It will function under the broad guidelines and policies made by the Technology Enablement Directorate under the DG (CP,P&PE). The Social Media page would be used to convey messages to customers as well as receive feedback from them. The unit will seek inputs from the Content Cell for posting on the social media page. It will also be responsible for assimilating customer response and feedback and providing inputs for designing FAQs and for carrying out needs and feedback analysis.

It is felt that in the context of discussions above and recommendations of the TARC, the suggestions of TARC with respect to broad-base the usage of social media platform needs to implemented in right earnest.
Bibliography


