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THE EFFECTIVENESS OF DIGITAL-BASED E-TAX COURT SERVICES AT THE INDONESIAN TAX COURT: A DIGITAL GOVERNANCE ANALYSIS

Neni Triana[1]*, Florentina Ratih Wulandari[2], Muhamad Nur Afandi[3]
Universitas Terbuka
E-mail:530084101@ecampus.ut.ac.id

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Abstract

Digitalization of public services has encouraged government institutions to develop electronic-based services to improve efficiency, accessibility, and transparency. However, the availability of digital platforms does not always indicate that services have achieved optimal performance. This study aims to analyze the effectiveness of e-Tax Court services at the Indonesian Tax Court using a digital governance perspective. This research employs a qualitative descriptive approach. Data were collected through semi-structured interviews with four users of e-Tax Court, consisting of Appellants/Claimants and Respondents, supported by document analysis. Data analysis was conducted using the Miles, Huberman, and Saldana qualitative analysis model. The evaluation uses five dimensions developed by Holzer and Manoharan: security/privacy, usability, content, services, and citizen and social engagement. The findings indicate that e-Tax Court has improved tax dispute administration by simplifying procedures and reducing physical processes. Nevertheless, several challenges remain, particularly regarding users' concerns about data protection, system responsiveness, accessibility, and limited feedback mechanisms. The study concludes that e-Tax Court has supported digital judicial transformation, but continuous improvement is required to create a more secure, inclusive, and user-oriented digital service.

Keywords: *digital governance; e-government; e-Tax Court; digital public service ; Tax Court.*

INTRODUCTION

The advancement of information technology has changed the way governments deliver public services. Digital government development is no longer limited to adopting technological systems but has expanded into a broader governance approach that emphasizes accessibility, transparency, service quality, security, and public involvement (United Nations, 2024). The OECD (2021) explains that successful digital transformation requires governments to develop services based on users' needs, institutional capacity, and responsible data management. In Indonesia, digital transformation has been implemented in various public sectors, including judicial administration. One example is the implementation of e-Tax Court by the Indonesian Tax Court. The system was developed to support tax dispute administration through electronic registration, submission of appeals or lawsuits, case monitoring, and digital document management. Through this system, tax dispute processes are expected to become simpler, faster, and more efficient. However, digital availability alone cannot guarantee effective public service delivery. Digital platforms must be evaluated based on user experiences, including the protection of personal information, ease of operation, quality of information, reliability of services, and opportunities for interaction. These aspects become increasingly important in judicial services because they involve confidential documents and legal procedures.

Previous studies show that trust, security, usability, and service quality are important factors influencing the acceptance of digital government services. Users are more willing to utilize electronic public services when they believe their information is protected and the system provides meaningful benefits (Agozie & Kaya, 2021). In addition, digital services should reduce administrative complexity rather than create additional burdens for users (Madsen et al., 2022). This study applies the digital governance assessment framework developed by Holzer and Manoharan (2019), which evaluates government digital services through five dimensions: security/privacy, usability, content, services, and citizen and social engagement. Unlike approaches that focus only on technological aspects, this framework examines the relationship between digital infrastructure, service quality, and interaction between government institutions and users. Although studies on digital government have grown significantly, research

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concerning digital services in the judicial sector remains limited, especially electronic tax dispute resolution services. Therefore, this study aims to analyze the effectiveness of e-Tax Court services at the Indonesian Tax Court based on the digital governance perspective .

LITERATURE REVIEW

Digital Governance and Public Digital Services

Digital governance refers to the utilization of digital technology to improve government performance, public service delivery, transparency, and interaction with citizens. Unlike traditional e-government approaches that emphasize technology adoption, digital governance focuses on how technology supports institutional performance and creates public value. According to the OECD (2021), digital government requires a user-oriented approach where services are designed around citizens' needs. Digital platforms should provide accessible, reliable, and integrated services. Similarly, the United Nations (2024) highlights that digital government maturity depends on institutional ability to provide inclusive and trustworthy digital services. Therefore, evaluating digital public services requires a multidimensional approach. Technology infrastructure must be accompanied by adequate security protection, accessible information, responsive services, and communication mechanisms between government and users.

Digital Governance Framework of Holzer and Manoharan

Holzer and Manoharan (2019) proposed a framework for evaluating digital government services through five dimensions: security/privacy, usability, content, services, and citizen and social engagement.

The security/privacy dimension relates to the protection of user information and the ability of digital platforms to provide secure access. Privacy policies, authentication systems, and transparent data management are important elements in building trust.

The usability dimension concerns the ease with which users interact with digital platforms. A well-designed system should provide clear navigation, understandable procedures, and minimal technical obstacles.

The content dimension evaluates whether information provided through digital services is accurate, relevant, complete, and accessible. Digital government platforms must function not only as transaction systems but also as reliable information sources.

The services dimension focuses on the ability of digital platforms to simplify procedures, improve efficiency, and provide responsive assistance to users.

The citizen and social engagement dimension emphasizes communication and participation between government institutions and users. Digital services should provide mechanisms for feedback and continuous improvement based on user experiences

METHOD

This study uses a qualitative approach with a descriptive design to examine the effectiveness of e-Tax Court services from a digital governance perspective. A qualitative approach was selected because the research focuses on understanding users' experiences and perceptions regarding the implementation of electronic tax dispute services. The research object is the e-Tax Court platform operated by the Indonesian Tax Court. The analysis applies the digital governance framework developed by Holzer and Manoharan (2019), consisting of five dimensions: security/privacy, usability, content, services, and citizen and social engagement.

Primary data were obtained through semi-structured interviews with four users who had direct experience using e-Tax Court. The informants were selected through purposive sampling based on their involvement in tax dispute processes. The participants consisted of two groups: Appellants/Claimants who use e-Tax Court for submitting and managing dispute cases, and Respondents who utilize the system in responding to tax dispute proceedings. Secondary data were obtained from official documents, including regulations and e-Tax Court manuals, to complement interview findings regarding procedures, features, and service mechanisms.

Data analysis followed the qualitative model of Miles, Huberman, and Saldana (2014), which consists of data condensation, data presentation, and conclusion verification. The findings were categorized according to the five dimensions of digital governance. Data credibility was maintained through triangulation by comparing interview results with official documents.

RESULTS AND DISCUSSION

Security/Privacy

The security/privacy dimension examines whether e-Tax Court provides adequate protection for user information and creates a trusted digital environment. The findings indicate that e-Tax Court has implemented several security measures, including CAPTCHA, password protection, and email verification during registration. However, technical safeguards alone have not fully eliminated users' concerns regarding data confidentiality. Several informants expressed uncertainty about the possibility of data misuse:

"Kalau saya sebenernya agak skeptis, apalagi sekarang banyak isu-isu terkait kebocoran data." (N1, 16 December 2024)

"Data yang kita submit dipakai oleh pihak-pihak di luar yang bersengketa dan dimanfaatkan." (N4, 19 December 2024)

The findings indicate that users evaluate security not only through available technical features but also through transparency regarding data management. One informant explained:

"Kalau dari awal sudah dijelaskan datanya privasi dan rahasia, mungkin akan lebih percaya." (N1, 16 December 2024)

This shows that strengthening privacy communication is important to increase trust. The result supports Holzer and Manoharan's (2019) view that digital security requires both protection mechanisms and responsible data governance. It is also consistent with Agozie and Kaya (2021), who found that privacy transparency influences citizens' trust in digital government services.

Usability

The usability dimension relates to how easily users can operate e-Tax Court. The findings show that users generally consider the system easy to understand and navigate.

"Mudah menurut saya." (N1, 16 December 2024)

"Gampang sih, untuk navigate-nya juga gampang." (N2, 16 December 2024)

The electronic process reduces administrative barriers because users can complete tax dispute procedures without visiting the Tax Court directly. Nevertheless, several technical limitations affect user experience:

"Beberapa bagian itu tidak terlalu user friendly." (N3, 17 December 2024)

"Kita upload data untuk persidangan, itu tidak langsung muncul disitu bahwa data itu sudah terupload, nunggu beberapa menit gitu nanti kita keluar dulu masuk lagi." (N4, 19 December 2024)

These findings indicate that usability is influenced not only by interface design but also by system performance. As explained by Madsen et al. (2022), digital services should simplify administrative processes rather than transfer complexity to users .

Content

The content dimension evaluates the quality and accessibility of information available through e-Tax Court. The findings indicate that users perceive the information provided by the system as relevant and supportive for tax dispute procedures.

"Relevan." (N1, 16 December 2024)

"Relevan, apalagi terutama klien-klien yang dari luar kota misalnya akan sangat memudahkan." (N2, 16 December 2024)

"Sudah cukup relevan." (N3, 17 December 2024)

"Relevan sih." (N4, 19 December 2024)

These responses indicate that e-Tax Court functions as both an administrative platform and an information source. However, accessibility for different groups of users remains an issue. One informant stated:

"Kalau disabilitas sebaiknya didampingi orang lain." (N1, 16 December 2024)

This suggests that information availability needs to be supported by inclusive design. According to Holzer and Manoharan (2019), digital content should be accurate, updated, and accessible to diverse users.

Services

The service dimension assesses whether e-Tax Court improves efficiency and service quality. The findings show that users experience significant benefits from electronic submission and document management.

"Sudah efisien. Kita tidak perlu print dokumen yang banyak dan itu sangat membantu." (N1, 16 December 2024)

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"Cukup efisien karena real time." (N2, 16 December 2024)

"Jauh lebih efisien." (N3, 17 December 2024)

"Oh jelas, artinya kalau manual kan butuh waktu lama." (N4, 19 December 2024)

These findings demonstrate that e-Tax Court reduces dependence on conventional procedures. However, users also identified technical challenges:

"Fiture notifikasi... upload data harus satu-satu per dokumen." (N1, 16 December 2024)

"Ada keterbatasan ketika kami mencoba mengupload yang ukuran file-nya cukup besar." (N3, 17 December 2024)

Therefore, service effectiveness depends on both digital functionality and system reliability. This supports OECD (2021), which emphasizes that digital government should provide efficient and user-oriented services .

Citizen and Social Engagement

The citizen and social engagement dimension evaluates interaction between users and service providers. The findings show that e-Tax Court still has limited mechanisms for user participation.

Users suggested developing direct communication channels:

"Mungkin dengan cara ada chat box ketahuan tuh orang-orang problemnya apa." (N1, 16 December 2024)

"Harus update dan dikembangkan terus menerus, mengikuti perkembangan keinginan dari stakeholder e-Tax Court dengan membuka menu masukan di e-Tax Court." (N4, 19 December 2024)

These findings indicate that e-Tax Court currently focuses mainly on service transactions rather than interactive governance. Feedback mechanisms are necessary to allow continuous improvement based on user needs. This supports Matheus et al. (2021), who emphasize that digital government requires interaction and participation to strengthen accountability and public trust.

CONCLUSION

This study concludes that e-Tax Court has contributed to improving digital tax dispute administration by providing faster, more accessible, and more efficient services. Based on Holzer and Manoharan's (2019) digital governance framework, e-Tax Court demonstrates positive performance; however, several improvements are still required. The security/privacy dimension shows that security mechanisms have been implemented, but user confidence is still affected by concerns regarding data protection and privacy transparency. The usability dimension indicates that the system is relatively easy to operate, although technical improvements are needed regarding responsiveness and document processing. The content dimension demonstrates that available information is relevant and useful, but accessibility and inclusive design should be strengthened. The service dimension confirms that e-Tax Court reduces administrative burdens, although technical reliability remains an important consideration. Meanwhile, citizen and social engagement remains the weakest aspect because feedback and communication mechanisms are still limited. E-Tax Court represents an important development in digital judicial services. Future improvements should focus on strengthening data governance, optimizing system performance, expanding accessibility, and developing interactive features to create a secure and responsive digital tax dispute service.

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