

# Understanding judicial delay at the Income Tax Appellate Tribunal (ITAT) in India

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2. In India, it makes Godot look punctual!
3. What stops us from being able to measure delays?
  - ▶ Paucity of granular court-level or case-level data.
  - ▶ Wherever data was available or collected, the studies have been limited to elementary statistical tools to analyse court functioning.

## The case for duration models:

1. A more measurable, less abstract notion of timeliness.
2. Use of duration models makes approach to the question, unique. It contributes to existing literature so far as addressing issue of method is concerned.

## On the setup and methodology:

- ▶ The paper looks at cases before the ITAT from 2013-2016, across 2 cities, 5 case types, and 2 kinds of applicants.
- ▶ Survival models - clear advantage on many fronts:
  1. Time dimension: Not just whether the event would occur, but also *when*.
  2. Distribution : Relaxed assumptions.
  3. Censoring: All data is information, even missing data.
  4. Comparability: Two sample log-rank tests, Kaplan-Meier curves.
  5. Covariates: Time varying covariates can be modeled.

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## 2. Summary statistics for censored observation by type, city and appellant?

2.1 Vargas Perez, Carmen and Penaloza Figueroa, Juan Luis (2007), **“The Duration of Civil Cases. A Survival Analysis”**, Revista Perspectivas, Vol.1, pp. 47-59.

Table 1: Censored and Non Censored Values

Area	N	Non Censored	Censored	% Censored
Civil	196	136	60	30.6
Commercial	46	41	5	10.9
Administrative	40	36	4	10.0
Labour	157	116	41	26.1
Soc. Security	44	42	2	4.5
Total	483	371	112	23.2

## On scope for further work:

1. Prediction using survival models (library(pec) in R)
2. Possible to test the same using machine learning algorithms like decision trees, neural networks etc, even analyse judgment text using natural language processing (NLP).
3. At FRG, The FRG insolvency cases dataset (Zaveri et al. 2017) can be looked at to deploy similar methodology in terms of time to event i.e either for case admission/dismissal or for firms' bankruptcy.
4. In terms of institution building, and access to better court data, let's walk before we run - look at district courts, very little work has been done on them.

Thank you  
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