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

Authors: Pratik Datta, Surya Prakash B. S., and Renuka Sane

Discussant: Surbhi Bhatia

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1. The problem of court congestion:
   - Issue seeking policy solutions

2. The problem of measuring/minimising delays:
   - Issue seeking methodological solutions
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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.
  5. Covariates: Time varying covariates can be modeled.
Way forward:

1. Policy implications?


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

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     - Delay reduction programmes, imposition of time schedules, role of specialisation
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2. Summary statistics for censored observation by type, city and appellant?

Table 1: Censored and Non Censored Values

<table>
<thead>
<tr>
<th>Area</th>
<th>N</th>
<th>Non Censored</th>
<th>Censored</th>
<th>% Censored</th>
</tr>
</thead>
<tbody>
<tr>
<td>Civil</td>
<td>196</td>
<td>136</td>
<td>60</td>
<td>30.6</td>
</tr>
<tr>
<td>Commercial</td>
<td>46</td>
<td>41</td>
<td>5</td>
<td>10.9</td>
</tr>
<tr>
<td>Administrative</td>
<td>40</td>
<td>36</td>
<td>4</td>
<td>10.0</td>
</tr>
<tr>
<td>Labour</td>
<td>157</td>
<td>116</td>
<td>41</td>
<td>26.1</td>
</tr>
<tr>
<td>Soc. Security</td>
<td>44</td>
<td>42</td>
<td>2</td>
<td>4.5</td>
</tr>
<tr>
<td>Total</td>
<td>483</td>
<td>371</td>
<td>112</td>
<td>23.2</td>
</tr>
</tbody>
</table>
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
email: surbhi@igidr.ac.in