

National Judicial Reference System” (NJRS).

The CBDT has announced the setting up of a “National Judicial Reference System” (NJRS).

The NJRS comprises of two components, the “Appeals repository and Management System” and the “Judicial Research and Reference System”.

The Appeals repository is a database of all appeals pending in the ITAT, High Court and Supreme Court. The system will enable the status of the appeals to be tracked with an alert system. The big advantage of this database is that the entire litigation history of a tax payer will be available at the press of a button.

The Judicial Research and Reference System is a database of all decisions of the ITAT, High Courts & the Supreme Court. The cases will be indexed, searchable and cross-linked. The database will also have the relevant statutory enactments, circulars etc.

There are several other interesting aspects of the NJRS which you can read in the CBDT’s letter dated 29.04.2014. From the detailed description of the NJRS, it is clear that it will be a mammoth exercise, requiring the active co-operation of a number of agencies, including the judicial bodies.

It is expected that the NJRS will go-live by November/ December 2014. We wish the CBDT good luck for timely and proper implementation of the NJRS.