

## **I-T department to unveil online tax decision reference system to facilitate tax-related litigation**

The income tax department is creating a central repository of judicial decisions to facilitate tax-related litigation and online searches. "The National Judicial Reference System (NJRS) is expected to become operational by March next year," Gagan Rai, MD and CEO at NSDL e-Governance Infrastructure, told ET. "It will serve as a depository for cases handled across the country by income tax department officers to assist in information dissemination, monitoring and analysis."

NSDL e-Governance Infrastructure was formed last year following the demerger of National Securities Depository, the country's first and largest depository. It works as an agency to offer IT-enabled e-governance services.

According to Rai, NJRS will help in efficient litigation management, tracking and monitoring of appeals, reduction in litigation by avoiding frivolous appeals, and support decision-making by providing a comprehensive reference system.

"The Income Tax Act, 1961, and other enactments provide a limitation period within which appeals are required to be filed at various levels. It, therefore, becomes important to monitor timely filing of appeals," Rai said, adding that the new system will enable easy search of judgements and pending appeals. The system will have two key components — Appeals Repository and Management System and Judicial Research and Reference System.

*(Economic Times)*