

About National Judicial Reference System Project (NJRS)

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To achieve efficiency in tax litigation there is a need to create a centralized, indexed and searchable electronic repository, where information pertaining to the details of pending appeals as well as details of the decisions in decided matters is accessible to all officers of the department in different corners of the country through the internet. It should also contain the PAN so that the entire litigation history of a taxpayer is available. The repository should have suitable metadata; it needs to be cross referenced and must have intelligent search capabilities to be able to identify issues across cases for improved decision making. Accordingly, the

Income Tax department has decided to create a 'National Judicial Reference System (NJRS)'

The NJRS would conceptually comprise two components:

Appeals Repository & Management System (ARMS): An information system and online repository of all pending appeals at the ITAT, High Courts and the Supreme Court along with relevant appeal documents.

Judicial Research & Reference System (JRRS): A repository of judicial orders as a single, indexed, searchable, cross-linked database of orders/Judgments of ITATs, Authority for Advance Ruling, High Courts & the Supreme Court. It will also have the relevant statutory enactments, circulars etc.