**Innovations in justice delivery**

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In many early columns, the need for merging existing tax tribunals into National Tax Tribunal orNational Tax Court was discussed in detail for speedy disposal ofcases. We must also move towards e-Tribunals and e-Courts using modern technology. This initiative has become indispensable after outbreak of Covid-19 endemic. Establishment of E-Tax Court can be used as pilot and model project to unclog the entire judicial system and overcome paucity of judges in lower courts and members of various tribunals working under the Federal Ministry of Law & Justice and provincial law ministries. For meeting the challenge of huge backlog and increasing load of new cases, the setting up of E-Courts/E-Benches has proved successful in many countries to help clear the pendency of cases and speedydisposal of new cases. If this pilotproject succeeds, it can be extended to all courts/tribunals. The Supreme Court has already provided video-link facility to litigants. This canalso be provided in tax tribunals for which willingness on the part of all stakeholders to reform and modernisetax appellate system exists.

The Chairman Federal Board of Revenue,while testifying before the Public Accounts Committee (PAC), revealed that more than “Rs.1.856 trillion revenue has been stuck for years due to litigation in various courts”. The analysis of the issues raised by him and possible solutions were suggested in Unclogging tax appellate system,Daily Times, October 18, 2020.

The establishment of e-Courts have revolutionised the process of dispensation of justice in many countries. Lahore High Court started the process as early as inApril, 1991 when a Computer Cell was inaugurated-this was the first ever use of computer technology in any judicial department in Pakistan. Since then progress has been made, though slowly, to use IT tools for swift disposal of cases andcurtailing the back-log. However, the technology is restricted to displaying cause lists on websites-it canbe used to acceleratecase disposals through e-Courts and e-Benches.

In our tax tribunals, thousands of cases are pending for years. There is shortage of judicial members and proper facilities. A beginning can be made from tax appellate apparatus to introduce e-Benches

Theex-Chief Justice of Pakistan, Justice Asif Saeed Khan Khosa,while inaugurating the ceremony of mobile-app SC Call Centre on November 20, 2019, informed all the stakeholders that complete video-link facility was provided in five courts as well as establishment of Research Centre in Islamabad.

It is worthwhile to mention that Chief Justice (Retd) Asif Saeed Khan Khosa during his tenure of 337 days (about 235 working days) achieved extraordinary success in disposal of cases. During his tenure, the judiciary decided 73,000 trials besides disposing of a large number of criminal cases, pending since 1994.In majority of these criminal cases, appeals were filed by the poor people. On his retirementon December 21, 2019, in 23 districts of the country, there was not a single case of narcotics that remained pending. In 20 districts, there was no family matter case pending and in 29 districts, there was not a single case of rent appeal pending as well.The Supreme Court also took steps for police reforms and post of SP Complaint cell was created in each district that helped in reducing 30% burden of cases on district courts and 15% on high courts. Duringhis 235 working days, the Supreme Court decided 15,555 cases despite the fact that many larger benches of the apex court remained busy with important cases, consuming a lot of time.

The latest data available on the website of Law and Justice Commission of Pakistan (L&JCP), show huge pendency of 2,041,229 cases during the period 1-15th June, 2020 in the Supreme Court of Pakistan, Federal Shariat Court, High Courts and District Judiciary. In the Supreme Court alone the pendency was of 45,125 cases. In 2018, for the period 1-30September, total cases pending were 1,810,745, while Supreme Court had a pendency of 40, 243. Itconfirms that pendency has been increasing as everymonth more cases are filed than disposed-choking the justice delivery system. Our courts are still following the outdated procedures and methods whereas many countries have adopted e-system for filing of cases and their quick disposal through alternate dispute resolution and/or fast-tracks follow up using the e-courts at all levels.

In our tax tribunals, thousands of cases are pending for years. There is shortage of judicial members and proper facilities. A beginning can be made fromtax appellate apparatus to introduce e-Benches. It canreduce the pendency of tax appeals and save substantial amount of taxpayers’ money needed for setting up physical offices at different places.The establishment of e-Benchescan definitely help in delivering justice at the litigants’doorstep. If a bench is not functioning in a particular place, say in Multan, in case of an emergency for stay of recovery, the taxpayeris compelled to file an application in Lahore and bear the cost of travelling etc. For many in remote areas, situated far away from the nearest available Tribunal bench, it isboth costly and time consuming. The working of e-Bench would help taxpayers, tax consultants and taxadministration. For example, appeals at Faisalabad, Multan, Sialkot and Gujranwala can be heard at e-Bench at Lahore. The consultants and departmental representativesat these places at the nearest tax office can present their cases through video-link facility as made available by Supreme Court. The members sitting at Lahore through video-linkcan hear the case and pronounce their judgment. Such e-Benches can be extended to all cities of Pakistan where tax offices exist, but Tribunal has no establishment.

Setting up e-Benches of Tax Tribunal will not require substantial spending asexisting facilities inCustoms Houses, Large Taxpayers Units (LTUs) and Regional Tax Offices (RTOs) can be utilised. This would enable consultantsto represent the matter from their own city. Apart from facilitating taxpayers and tax consultants, this will reduce the pendency of cases, save substantial capital and recurring expenditure of the government which can be used for improving judicial system. Above all,there will be complete transparency.Recording of the proceedings would eliminate any chance of malpractice or allegation of miscarriage of justice.

In many countries, there is even more exciting initiative, called e-Mobile Court that is a specially designed vehicle having facility of e-Library, with all modern technology andafter the hearing, judgments are delivered expeditiously. This brings transparency and eliminates delay in the justice delivery system. If the concept of e-Mobile Court isintroduced, justice will be available at the doorstep of every citizen in Pakistan. Through this mechanism and alternate dispute resolution procedures, litigants get orders/settlement of disputes at much lesser cost and expeditiously. Such innovations it can bring a revolution in our justice delivery system, provided the federal and provincial governments andSupreme Court make it a priority agenda of judicial reforms.

There is an urgent need to establish e-Tribunals, e-Courts, e-Benches and e-Mobile Courts. It is time that Chief Justice of Supreme Court, Chief Justices of High Courts, Heads of all Tribunals, the Executive, all political parties, various bodies of lawyers and civil society join hands for reforming our existing outdated and inefficient judicial system.

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