

Shekhar Mittal

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Employment:

UC Berkeley School of Information
Postdoctoral Scholar

SEPTEMBER 2018 –

Education:

UCLA Anderson School of Management

2013 – 2018

Ph.D. in Management

Thesis Title: “Essays on Value Added Tax Infrastructure in a Developing Economy.”

Fields: Public Economics, Development.

Awards: Dissertation Year Fellowship (2017-18), UCLA Graduate Division

University of Chicago, Harris School of Public Policy

2011 – 2013

Master of Public Policy

Awards: Dean’s Scholarship (2011-2013), J.N. Tata Scholar (2011), K.C. Mahindra Scholar (2011)

Delhi University, Delhi College of Engineering, India

2003 – 2007

Bachelor of Engineering in *Computer Engineering, First Division*

Publications:

Shekhar Mittal, Ofir Reich and Aprajit Mahajan. *Who’s Bogus? Learning to Identify Fraudulent Firms from Unbalanced and One-side Labelled Tax Returns Data.* In Proceedings of the 1st Annual ACM SIGCAS Conference on Computing and Sustainable Societies, COMPASS 2018.

Working Paper:

Shekhar Mittal, and Aprajit Mahajan. *VAT in Emerging Economies: Does Third Party Verification Matter?*

Abstract:

A key stated advantage of the value-added tax (VAT) is that it allows the tax authority to verify transactions by comparing seller and buyer transaction reports. However, there is limited evidence on how these paper trails actually affect VAT collections particularly in low compliance environments. We use a unique data set (the universe of VAT returns for the Indian state of Delhi over five years) and the timing of a policy that improved the tax authority’s information about buyer-seller interactions to shed light on this issue. Using a difference-in-difference strategy we find that the policy had a large and significant effect on tax collections from wholesale firms relative to retail firms. We also find significant heterogeneity with almost the entire increase being driven by changes in the behavior of the biggest taxpaying firms. We also find suggestive evidence that improvement in information and enforcement are complementary for a subset of firms.

Jan Luksic, and Shekhar Mittal. *Red Tape? The Revenue Impact of the VAT Filing Thresholds.*

Abstract:

Value-added tax systems across the world are afflicted with size-dependent regulations. The benefit of such regulations to the tax authority is unclear. In this paper, we use an administrative dataset from the state of Delhi in India to first show that a policy which mandated different frequencies of filing based on self-reported turnover resulted in bunching of firms below the thresholds at all levels. Using the subsequent change in these reporting policies, we provide evidence that such sharp bunching indeed occurs due to the VAT reporting frequency thresholds. Second, we calculate the VAT revenue losses due to such bunching. Third, the subsequent withdrawal of the policy allows us to show that in a regime with size-dependent reporting requirements, more frequent reporting is not associated with greater VAT collection. Finally, according to our back of the envelope welfare analysis, the sized-based filing policy is welfare improving if a welfare-maximizing government’s objective function assigns important weights to small- and medium-sized enterprises.

Research in Progress:

Monitoring Conflict with Cellular Trace Data: Evidence from Afghanistan (with Joshua Blumenstock).

Building State Capacity to Better Use Administrative Data in India (with Aprajit Mahajan and Ofir Reich)

Grants:

IGC Research Grant (£25,907). Building State Capacity to Better Use Administrative Data in India.

J-PAL Governance Initiative (\$50,000). Improving State Response to Public Grievances.

J-PAL GI (\$7,500). Improving the Efficacy of Public Procurement and Public Grievance Monitoring.

EDI consortium (£22,000). Who is Bogus? Catching fraudulent firms in Delhi.

IGC Research Grant (£50,830). Where's Value? Using VAT data to Improve Compliance.

J-PAL GI (\$49,050). Information Provision and Participatory Budgeting: Mohalla Sabhas in Delhi.

J-PAL GI (\$5,000). Improving Public Service via the Ballot Box: Evidence from Delhi.

Presentations:

2018: PacDev*; 2nd International Conference on Globalization and Development*; PMRC (NUS)*; 3rd Zurich Conference on Public Finance in Developing Countries;

2017: Dept of Finance (Govt of NCT of Delhi), Office of Chief Economic Advisor (Govt of India); GEM-BPP Workshop; UCLA Graduate Conference on South Asia; RIDGE Public Economics (Uruguay); Workshop for Senior IAS Officers on "Negotiations for Public Leaders: Power, Politics, and Influence" (Berkeley-Goldman); Workshop on "Monitoring and Evaluation" for Indian Economic Service (IES) Probationary Officers (JPAL-Delhi); Center for Business Taxation Doctoral Meeting (Oxford); APPAM Fall Research Conference (Chicago); NEUDC Conference 2017 (Tufts); 2nd Zurich Conference on Public Finance in Developing Countries;

2016: Dept of Finance (Govt of NCT of Delhi); Graduate Student Brownbag (UC-Riverside);

* indicates declined

Invited Workshops:

2016: Becker Friedman Summer School in Price Theory (University of Chicago)

Teaching:

Managerial Economics (MBA), Teaching Assistant, *Prof. Romain Wacziarg* 2016-17

Managerial Economics (MBA), Teaching Assistant, *Prof. Paola Giuliano* 2014-2015, 2015-2016

International Studies: India (MBA), Teaching Assistant, *Prof. Romain Wacziarg* 2015-16, 2017-18

Impact Creation and Evaluation (MBA), Teaching Assistant, *Prof. Bhagwan Chowdhry* 2016-17

Research Experience:

RA to Prof. Romain Wacziarg, UCLA-Anderson SUMMER 2013, SUMMER 2015

RA to Prof. Paola Giuliano, UCLA-Anderson SUMMER 2015

RA to Prof. Edward Leamer, UCLA-Anderson SUMMER 2013

RA to Prof. Marianne Bertrand, UChicago-Booth APRIL 2012 – JUNE 2013

RA to Prof. Pablo Montagnes, UChicago-Harris JANUARY 2012 – DECEMBER 2012

RA to A. Rupa Datta, NORC OCTOBER 2011 – MARCH 2012

Professional Experience:

Senior Campaign Associate, *Centre for Civil Society*, New Delhi, India JULY 2010 – JUNE 2011

Program Manager and Platform Engineer, *Praja*, Bangalore, India AUGUST 2009 – JUNE 2010

Software Engineer, *Cisco Systems*, Bangalore, India JULY 2007 – JULY 2009

Personal:

Citizenship: Indian

Languages: Hindi (native), English (highly proficient)