Shekhar Mittal

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Education

UCLA Anderson School of Management 2013 − 2018 (*EXPECTED*)

Ph.D. Candidate in Management
Thesis Title: "Essays on Value Added Tax Infrastructure in a Developing Economy."
Fields: Development, Public Economics.
Awards: Dissertation Year Fellowship (2017-18), UCLA Graduate Division
References:

Prof. Romain Wacziarg (*co-chair*)
UCLA Anderson
✉ wacziarg@ucla.edu
☎ (310) 825-4507

Prof. Aprajit Mahajan (*co-chair*)
Dept. of ARE, UC Berkeley
✉ aprajit@gmail.com
☎ (510) 664−7163

Prof. Ricardo Perez-Truglia
UCLA Anderson
✉ ricardo.truglia@anderson.ucla.edu
☎ (617) 875-4437

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*

Research Paper

VAT in Emerging Economies: Does Third Party Verification Matter? with Aprajit Mahajan
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.

Research in Progress

Who's Bogus? Using Machine Learning to Identify Fraudulent Firms in Delhi with Aprajit Mahajan, Ofir Reich
Abstract:
A common VAT tax evasion strategy in low compliance environments involves fraudulent "paper" firms that allow other firms to reduce their tax liabilities. Identifying these fraudulent firms can potentially help recover lost tax revenue, but locating them is a problem for tax administrators with weak legal and enforcement capacity. We intend to implement machine learning methods on available tax returns data to facilitate finding these fraudulent firms in a cost-effective manner. Subsequently, we plan to implement an RCT with the tax authority that compares the authority's current method to our data-driven approach towards identifying fraudulent firms.

Grants

J-PAL Governance Initiative ($7,500). Project: "Improving the Efficacy of Public Procurement and Public Grievance Monitoring"

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

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

J-PAL Governance Initiative ($49,050). Project: "Information Provision and Participatory Budgeting: Mohalla Sabhas in Delhi"

J-PAL Governance Initiative ($5,000). Project: "Improving Public Service via the Ballot Box: Evidence from Delhi"

Presentations

Scheduled: 2nd 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);

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

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)

Updated: November, 2017