

MUNNABHAI I.R.S

(By Swamy Associates)

Close on the heels of the Hon'ble Finance Minister's commitment to recover a tidy sum of arrears, in his Budget speech, the Revenue is on a "MISSION - RECOVERY". The concentration on targets is much more focussed than our beloved Olympic medallist Capt. Rajvardhan. The entire Revenue brigade is all out on a spree to collect the arrears. But in the process, we witness whimsical instances, wherein, our ever-enthusiastic officers are on a roll to attach anything and everything, from womb to a tomb! Though this skit is a compilation of real instances happening across the nation, it is not meant to hurt any individuals...

Scene #1

Location: The Hon'ble Parliament

Date: 8th July 2004

The Hon'ble Finance Minister is concluding his presentation of the most-sought Budget proposals before the Hon'ble House.

"Besides my tax proposals, I have looked at another source of revenue. There are large recoverable arrears both in direct taxes and indirect taxes. Even the undisputed arrears are quite substantial. I have, therefore, assumed that I would be able to recover a tidy sum this year. A special, multi-pronged drive will be made to recover these arrears, the details of which will be announced later."

Scene #2

Location: North Block, New Delhi

Date: Last week of July 2004

The North Block is like a disturbed beehive. An emergency Round table is formed. All the high profile Revenue luminaries are grinding their ideas and experience to derive a mechanism to work on the FM's commitment to the Nation. There emerges the new regiment "RECOVERY TASK FORCE". The sole and prime aim is to gear up collection of arrears of revenue, moot out early hearings, vacate the stay and interim injunctions, finalise the pending cases..... Field formations are given strict and constant reminders to enforce the above set of instructions with a day to day feedback on the developments.

Scene #3

Location: Commissionerate X

Date: Mid week of September 2004

Commissioner: What happened to that case in the Tribunal?

Superintendent (Legal): The Hon'ble Tribunal has asked the assessee to pre deposit the amount before October.

Commissioner: Oh! No. I just cant wait that long. I have a target for arrears of revenue. The collection for this month is already bad. I cant afford it. Immediately file a Miscellaneous petition requesting that the date of pre deposit may be advanced to this month end.

Superintendent (Legal): But... on what grounds....

Commissioner: No ifs and buts. Go and file it immediately. State any reason. I am not bothered. I want the money by this month end.

(Superintendent leaving with a murmur.... Even if we file the petition it will be listed only in November and how can a pre deposit be an arrears of revenue!!)

Scene #4

Location: Division XX

Date: Last week of December 2004

Assistant Commissioner: Where are the revenue figures for arrears collection?

Superintendent (Preventive): Here it is, Sir.

Assistant Commissioner: Oh. We are short of the target. Do something or I will be in a fix at the AC's Conference.

Superintendent (Preventive): Our entire team is out on collection, Sir. They are literally working 24x7. We are using all ways and means to recover. Only the units closed and persons dead are remaining.

Assistant Commissioner: I don't know how. I want all the arrears to be collected. Let the unit be closed or the person is dead. I am not bothered. Either get the payment or attach the property. Just go and get it.

(Superintendent leaves with a murmur... Where to locate the dead? In hell or heaven? What to attach? The tombstone!!! Better I go there.)

Scene #5

Location: Range XXX

Date: First week of February 2005

Superintendent: Is this the monthly revenue figures?

Inspector: Yes, Sir.

Superintendent: We are very much short in our recovery of arrears. Unless we show some recovery we will be in soup.

Inspector: Sir, I have shown everything . Even then we are short.

Superintendent: Show the default in monthly payments which are subsequently paid with interest also, as recovery of arrears.

Inspector: But that is not arrears...

Superintendent: Its ok. I want figures in arrears recovery.

(Inspector leaves with a murmur.... Then show the normal monthly revenue figures also as arrears recovery)

The Climax

Location: The Hon'ble Parliament

Date: 28th February 2005

The Hon'ble Finance Minister is presenting his Budget proposals for the fiscal 05-06.

Hon'ble FM: Mr. Speaker, Sir. As I have undertaken in my previous proposals, I have realized a huge amount of Rs. 200 crores as arrears of revenue within six months of my previous budget.

Hon'ble Speaker: Great!!! But where is the money realized? I don't see them figuring in your proposals.

Hon'ble FM: Mr. Speaker Sir, unfortunately the entire amount has to be given as refund of interest in an 800 crore case we lost last year.....