

INTOLERANCE-THY NAME IS CBEC

(Swamy Associates)
(A constellation of ex-taxmen – in defence of serving taxmen)

"One of the important characteristics of democracy is tolerance for criticism. Analysis of criticism leads to understanding of truth. Normally only criticism brings reality"

- Hon'ble President of India **Shri. A. P. J. Abdul Kalam**, in his inaugural address at the 200th session of the Rajya Sabha on 11th December 2003.

This piece is written with overflowing agony and utter shock, caused by the TioI's editorial content of this week. Having served the department for more than a decade, we feel it's our indebted responsibility and bounden duty, to voice our protest against this persecution.

To understand the situation better, we read and reread the two blacklisted articles, repeatedly, with a powerful magnifying glass, to find out as to what could be the "criticism", that is so adverse, which had ignited the wrath of the Almighty! But even after spending gallons of mid night oil, we could find none. On the contrary, we could only find a very constructive and researched approach in both of them. First, our heartfelt thanks to the Board, for making the readers to read such good articles, which would have been otherwise missed out!

First let us understand the term "adverse criticism". As "Criticism", per se, means to criticise adversely, the superfluous adjective "adverse" used in the impugned Rule only reemphasis its contour - "acting or serving contrary to one's interests or welfare". If it is so, we are at a gross loss to understand as to how our learned brothers have acted or served against the interest or welfare of the Government? Have they not reflected the aspersions of the field, being in touch with such field? Have they not helped the Government to shape its policy, by providing valuable inputs? Have they not pointed out the flaws in the provisions, which, if allowed unabatedly, would forbear only unwanted litigation? In fact, these articles are published in the elite house of ELT, which could be rated as the "Penguin" in the domain of indirect taxation, meticulously edited by the "Pitamah" of indirect taxation reporting community. It is a magazine of high esteem and profound repute and revered for the great standard of its publications. It has a powerful filter to the finest microns, which sieves and publishes only if they merit on content strength and decent expression. We intimately know that, many a times, best of the articles have been rejected, just because of the reason that they did not follow the journalistic etiquette. Picking up two good content-worthy articles and identifying them as "adverse criticism", shall not only puncture the morale of the beaming departmental authors but also cast a shame on such journals. This callous attitude and trivial intolerance is so unbecoming of the Board, that it has to be condemned by all concerned, with heart and will.

Then coming to the Central Civil Services (Conduct) Rules, Rule 9 reads:

"No Government servant shall, in any radio broadcast, telecast through any electronic media or in any document published in his own name or anonymously, pseudonymously or in the name of any other person or in any communication to the press or in any public utterance make any statement of fact or opinion –

*(i) which has the effect of an **adverse criticism of any current or recent policy or action** of the Central Government or a State Government*

We are really puzzled as to the meaning and scope of the expression emphasised in bold, in the above said Rule. Going by the words of the said Rule, if the embargo is cast only on the adverse criticism made as to the current or recent policy/action, is it then permitted to make such adverse criticism on earlier/older policies/actions of the Government? Today, can a Government servant throw mud on the earlier Government policies/actions saying for example that the Compounded Levy scheme was stupidity personified or write that Emergency was an act of autocratic arrogance? Ridiculous!

Many great authors, in the taxation domain are either taxmen or ex-taxmen rooted to the department. Invariably, all of them have developed their writing skills, when they were in the department. The Board, which has exhibited its maturity in placing its proposed policies for public debate and by responding with supersonic speed amendments, whenever any flaws were highlighted, has now caused such maturity to plummet abysmally, by issuing such a ghastly circular. Not only its ugly intolerance to criticism has been manifested but is also making futile attempts to nip the blossoming potentials, at bud.

Intolerance is a great virtue and many lack in it. CBEC is no exception.