

Shri. Lok Nayak Jaiprakash Narayan, who described the "emergency period" under the then Prime Minister Ms. Indira Gandhi, as one of India's "Blackest Hours" would have lamented this period as Part II, when CBEC is under the helm of Ms. Praveen Mahajan.

In the recent past, no other initiative, however good, bad or ugly, has garnered this much of scathing criticism or has fed so much fodder for litigation.

This New Year gift by the CBEC, by way of its draconian Circular No. 967/2013, on recovery, has kept the taxmen, the taxpayer, the consultants and even the Courts, on their toes.

The blatant illegality of this Circular and enormity of its implications has made most of the High Courts busy in staying this arrogant initiative and till date, to my knowledge, the recovery under this Circular has been stayed by various High Courts, including,

*Ultratech Cement vs union of India 2013-TIOL-23-HC-AP-CX.;*

*Hindustan Zinc Limited vs Union of India 2013-TIOL-67-HC-RAJ-CX,*

*R S W M LTD vs Union of India 2013-TIOL-61-HC-RAJ-CX,*

*M/s SYMRISE PVT LTD vs Union of India 2013-TIOL-55-HC-MAD-CX,*

*Bonfiglioli Transmission Pvt Ltd vs CCE 2013-TIOL-54-HC-MAD-CX*

*Sivasai Constructions vs Government of India 2013-TIOL-09-HC-AP-ST.*

Owing to the downpour, the Courts have started disposing the stay petitions in wholesale, whereby, yesterday a High Court disposed off 30 such petitions in one go.

The final disposal of the writ petition, challenging the legality of this Circular, is posted today before the Hon'ble High Court of Madras, and I along with millions pray that the Lordships would throw this illegality to the bin it deserves.