

Parth Badheka

Dear Members, I wish to begin by quoting the following line: “Our Government is still not inclined to improve upon the alien administrative machinery having complete disregard towards tax payers.” As the saying goes, history does not repeat itself, it rhymes. Having had the privilege of going through several articles dating back to 1955, I found this line appearing as a conclusion in an article by Shri S. G. Desai, Taxation Advisor, published in August 1984 (printed in the present review it is a riveting discussion on the Bombay High Court decision in Tapti Oil). There were also several other observations from that era, including an article in the mid-eighties lamenting that despite computerisation having begun a decade earlier, parties were still receiving notices calling for redundant details from the past. Record keeping may perhaps have been a difficult task in the 1970s and 1980s, but it is quite startling that even today, after a mere change.....