AIASCT KOLKATA 2ND ISSUE JULY 2026

উত্তরণ - उत्तरण

VOICE OF KOLKATA

INSIDE THIS ISSUE

Message from the Chief Commissioner

কর্মকেই চরম মনে করে তার মধ্যে ডুবে থাকলে মানুষ কর্মকে নিয়ে আত্মশক্তির গর্ব উপলব্ধি করে।

কিন্তু কর্মের ভিতরকার সত্যকে যখন আমরা দেখি তখন কর্মের চেয়ে বহুগুণে বড়ো জিনিষটাকে দেখি।

তখন যেমন আমাদের অহংকার দূর হয়ে যায়, সম্ভ্রমে মাথা নত হয়ে পড়ে, তেমনি আর এক দিকে আনন্দে আমাদের বক্ষ বিস্ফারিত হয়ে ওঠে।

তখন আমাদের আনন্দময় প্রভুকে দেখতে পাই, কেবল লৌহময় কলের আস্ফালনকে দেখি না।

(Rabindra Nath Thakur, Chhutir por, 1905)

📢 AIASCT Kolkata Updates

On Cadre Restructuring, 8th CPC Demands & others

Poetry & Perspectives

দুঃখ (Arindam Mukherjee),

দূরত্ব (Joy Debnath),

योग-एक वरदान & AGT-एक सालाना बदलाव (आशीष कुमार सिन्हा)

Message from the Chief Commissioner

It gives me immense pleasure to convey my warm greetings to all members of the All India Association of Superintendents of Central Tax (AIASCT) on the publication of this edition of the Association's magazine.

The Superintendent of Central Tax occupies a pivotal position in the indirect tax administration of our country. As the vital link between policy and implementation, Superintendents shoulder diverse responsibilities ranging from taxpayer services and compliance management to intelligence, audit, anti-evasion and adjudication. Their professionalism, integrity and commitment significantly contribute to the credibility and effectiveness of the GST ecosystem.

The All India Association of Superintendents of Central Tax has, over the years, served as an important platform for promoting professional excellence, fostering camaraderie and articulating the collective aspirations of its members. An association derives its true strength not merely from its structure or leadership, but from the active participation, mutual respect and shared sense of purpose of every member. By encouraging dialogue, exchanging ideas and supporting one another, the Association strengthens both its members and the institution they serve.

The landscape of indirect taxation continues to evolve with rapid technological advancements, greater reliance on data analytics and increasing expectations from taxpayers. These changes call upon us to continuously enhance our knowledge, adapt to new ways of working and uphold the highest standards of integrity and professionalism. Every interaction with a taxpayer, every assessment, every investigation and every decision contributes to building public confidence in our tax administration.

As officers entrusted with significant responsibilities, it is important that we remain guided by the core values of fairness, transparency, accountability and empathy. Excellence in public service is reflected not only in achieving organisational objectives but also in ensuring that taxpayers experience a system that is efficient, predictable and just.

I also appreciate the role of AIASCT in nurturing a spirit of unity and professional solidarity among officers. Such platforms encourage the exchange of knowledge, provide opportunities for mentoring younger colleagues and reinforce the values that have always distinguished our service.

I congratulate the editorial team for bringing out this magazine, which serves as a meaningful forum for sharing experiences, ideas and achievements. I am confident that this publication will continue to inspire professional excellence and strengthen the bonds of fellowship among members of the Association.

I extend my best wishes to the All India Association of Superintendents of Central Tax and all its members. May the Association continue to grow from strength to strength, and may each one of you continue to serve the nation with dedication, integrity and distinction.

Ramavath Srinivasa Naik
Chief Commissioner, CGST

✍ From the desk of the President

An organisation is much more than its constitution, office bearers or meetings. It is a living collective of individuals bound together by a common purpose and shared aspirations. The strength of an organisation lies not merely in the number of its members but in the degree of trust, participation and mutual respect that exist among them.

In organisational discourse, one word frequently finds its place "**transparency**". Members seek it, leaders promise it and organisations strive to achieve it. Yet, we seldom pause to ask ourselves a fundamental question: *What truly creates transparency?*

To me, transparency is not merely the circulation of information or the publication of decisions. It is, in its truest sense, the **free flow of information and ideas**, made possible by trust and mutual confidence among members.

Information does not flow freely in an atmosphere of suspicion, alienation or indifference. It flows naturally when members feel a sense of ownership towards their organisation and when office bearers and members alike trust each other's intentions.

An organisation cannot function as an individual boat sailing on its own. It is more akin to a well-coordinated football team. Every player has a role, every contribution matters and success belongs to all. A striker may score the goal, but the victory is built equally upon the efforts of the goalkeeper, defenders and midfielders.

Similarly, in an association, responsibilities cannot and should not rest upon a handful of office bearers alone. Unfortunately, many organisations gradually develop a tendency where a few individuals are expected to shoulder all the responsibilities such as organising meetings, drafting representations, addressing grievances and carrying forward every organisational initiative.

Such an arrangement is neither healthy nor sustainable.

No President, Secretary or office bearer can replace the collective wisdom and energy of the membership. Leadership can guide, coordinate and inspire, but an organisation truly flourishes only when every member becomes an active participant in its journey.

The concentration of responsibilities in a few hands often leads to fatigue and, unintentionally, creates a perception of distance between members and leadership. Members may begin to feel disconnected from organisational functioning, while office bearers may feel isolated in carrying the burden of responsibilities. In such an environment, transparency inevitably suffers.

The solution, however, lies not merely in demanding greater transparency but in **creating conditions** where transparency naturally flourishes.

And that condition is **trust**.

Trust cannot be legislated. It cannot be imposed through rules or resolutions. It develops gradually when members work together for common objectives, support one another in times of need and place organisational interests above personal preferences.

Most of us may not know each other closely on a personal level. We are posted in different formations, work under different circumstances and interact only occasionally. Yet, what binds us together is far greater than personal acquaintance. We are united by a common identity, common challenges and common aspirations.

When we work for the dignity of our cadre, for a better professional environment, for justice and fairness, for helping colleagues in distress and for safeguarding the collective interests of our members, trust begins to emerge.

And where trust exists, transparency follows naturally.

Transparency, therefore, is not merely a responsibility of the leadership. It is a collective responsibility.

Leaders must communicate honestly and openly. Members must participate actively and constructively. Information must flow not only from top to bottom but in every direction. Suggestions, concerns and ideas should find a receptive audience, and every member should feel that he or she has a stake in the organisation's future.

An association becomes truly strong when every member can proudly say:

"This is my Association, and its success is my responsibility."

Participation creates ownership.

Ownership creates responsibility.

Responsibility builds trust.

***And trust creates transparency*.**

As we move forward, let us endeavour to build an organisational culture founded upon mutual respect, collective effort and open communication. Let us replace indifference with participation, suspicion with trust and isolation with teamwork.

The future strength of AIASCT Kolkata Unit will not depend upon the efforts of a few. It will depend upon the willingness of every member to contribute, participate and believe in the collective spirit of our organisation.

In unity lies our strength, and in mutual trust lies our future.

Jai Hind.

Raju Halder
President, AIASCT Kolkata Unit

✍ Message from of the Secretary

Facing Challenges, Embracing New Journeys

As we stand at the threshold of new beginnings, **I extend my heartfelt greetings to all members through this inaugural message. The journey of Uttoron is not merely about words on paper - it is about courage, creativity, and collective resolve.**

Our association today faces a formidable challenge: the restructuring under the 8th Central Pay Commission before the cadre of Superintendents of Central Tax. This is not just an administrative exercise; it is a test of our unity, our perseverance, and our ability to uphold dignity in service.

In moments of trial, inspiration becomes our guiding light. As Ramdhari Singh Dinkar once wrote:

"मनुष्य के हृदय में जब ज्वाला प्रज्वलित होती है,तो पर्वत भी मार्ग देने को बाध्य हो जाते हैं।"

And in the soulful rhythm of Bangla poetry:

"যদি তোর ডাক শুনে কেউ না আসে তবে একলা চলো রে।"

These lines remind us that strength lies both in collective solidarity and in the courage of the individual spirit.

Let Uttoron be more than a publication—let it be a platform where ideas converge, where voices rise in harmony, and where challenges are met with resilience. May it inspire us to transform apprehension into action, and uncertainty into opportunity.

Together, we shall ensure that our fraternity not only withstands the winds of change but also charts a path of progress, compassion, and justice.

Nitesh Kumar
Secretary
AIASCT- KOLKATA

দুঃখ

— অরিন্দম মুখার্জ্জী

জীবনে অনেক দুঃখ ভীড় করে মনের গভীরে

ভাবি তবু, সে দুঃখ কিছুই নয়-যা আছে লুকানো অন্তরে অন্তরে।

সে দুঃখ জেনে যাকে মরুর বুকে অনন্ত তৃষ্ণার মতন

আর তারই সঙ্গে জাগে এক অভীপ্সিত তপস্যাপ ধন।

জীবনে প্রথম দুঃখ বুঝি রক্তের বন্ধন

শিরায় শিরায় মোরে তস্করের মতন।

মন, প্রাণ, চেতনাকে সদাই বন্দী করে রাখে

অন্তরের অন্তঃস্থলে দুরসহ যন্ত্রণার পাকে।

সমস্ত জীবন ব্যাপী নিদ্রাহীন রাতের মতন

বিষময় করে রাখে প্রাত্যহিক জীবন-যাপন।

জীবনে দ্বিতীয় দুঃখ বুঝি যৌবনের প্রেম

-স্বপ্ন-সাধ-আশা-আকাঙ্খা-আস্থা সবই যে ছিলাম

জ্বেলে রাখে শুধু তার আলোক-চেতনা

--কিন্তু সে যে এক নিভন্ত শিখা

অহোরহ জাগায় মনে ভাঙা উন্মাদনা।

জীবনে তৃতীয় দুঃখ বুদ্ধি-বার্দ্ধক্যের স্থবির চেতনা

রোগার্ত্ত দেহের বৃশ্চিক যন্‌ত্ণা আর অপ্রাপ্যের অস্থির

তাই ভাবি মনে—কেন আসে এই দুঃখ বোধ?

কেন জীবনভর বয়ে যায় এই দুঃখের যন্ত্রণা?

অহোরহ ভেবে ভেবে পাইনে এর সদুওর।

তাই এই দুঃখের সৌরভে ঢেকে রাখি মন – সারাক্ষণ।

...

AIASCT Kolkata Update on Cadre Issues

"Strengthening the Organisation, Raising the Voice of the Cadre"

The last few months have witnessed significant organisational activities and important developments for AIASCT at both the Kolkata and All India levels.

- **Zonal Strengthening Initiative:**

In line with our commitment to decentralise organisational activities and ensure wider participation of members, the process of formation of **Zonal Committees** has already commenced. Committees have been successfully constituted at **Bamboo Villa**, **M.S. Building**, and **Kolkata North & CCO (GST Bhawan)**. Formation of committees in other formations is underway and is expected to be completed shortly. This initiative aims to bring the Association closer to members and strengthen grassroots participation.

Further, it is proposed that the AIASCT Kolkata Zone shall organise the following conventions once every year:

1. **AIASCT North Bengal Convention** at **Siliguri**;
2. **AIASCT South Bengal Convention** at **Bolpur/Durgapur**; and
3. **AIASCT Annual Convention** at **Kolkata**.

- **Meeting with Hon'ble Chairman, CBIC:**

The office bearers of AIASCT, Kolkata Unit had the privilege of meeting the Hon'ble Chairman, CBIC during his visit to Kolkata. Several crucial issues concerning the cadre were highlighted, including:

- ***Early implementation of Cadre Restructuring (CR);***
- ***Expeditious finalisation of AISL and conduct of DPCs;***
- ***Review DPC for Kolkata Zone;***
- ***Infrastructure issues and rational distribution of taxpayers among Ranges.***

The Hon'ble Chairman assured that the concerns would be examined positively and further discussions with the Association would be held after the High-Level Committee submits its report. The Review DPC process from Ministerial Cadre to Inspector has already been initiated and is expected to progress in the coming months.

◆ Cadre Restructuring – Towards a Future Ready Organisation:

AIASCT is actively pursuing a comprehensive Cadre Restructuring proposal aimed at addressing long-standing stagnation and strengthening field formations. One of the key proposals under consideration is the creation of a **Branch-B Service** to structured career progression and reduce stagnation in the executive cadre. The proposal also advocates **scientific rationalisation of Range jurisdiction based on taxpayer strength and workload**, along with restructuring of field formations broadly on the lines of State GST administrations. Some the initial proposals are-

➢ **Jurisdictional Structure:**

i. **Primary Executive Circle (PEC) Model:** Replaces the legacy "Range" with an empowered "Circle" headed by an Assistant Commissioner (Group 'A' / Branch-B) as the primary field unit.

ii. **Field Personnel & Support:** Each Circle is staffed by **2 Superintendents, 6 Inspectors**, and a dedicated **5-member support pool** (1 EA, 2 TAs, 1 LDC, 1 DEO, plus 2 Havaldars) to eliminate routine clerical tasks for executive officers.

iii. **Scientifically Allocated Workload:** Circles will manage a dynamic, scientifically allocated cluster of **1,000 to 1,200 active taxpayers** based on revenue density, transaction volume, and risk profiles.

iv. **Hierarchical Structure:** Streamlines vertical file routing to lower latency:
1 Commissionerate = 5 Divisions = 25 Primary Executive Circles (PECs)

Where each Division is headed by a Joint Commissioner assisted by 3 functional Assistant Commissioners (Compliance, Recovery, Administration).

➢ **Establishment of Branch-B Service:** Proposes a dedicated "Branch-B Service" (governed by separate Service Rules) within CBIC to create a predictable, time-bound career path and eliminate decades of executive stagnation.

i. **Three-Tier Architecture:** Modeled after structures like the Central Secretariat Service (CSS):

   a. **Entry Executive Layer:** Superintendent (Pay Level 8/NFUG to Level 9).

   b. **Core Executive Layer:** Assistant Commissioner (Branch-B) (Pay Level 10; heads Primary Executive Circles with full quasi-judicial powers).

   c. **Senior Executive Layer:** Deputy Commissioner (Pay Level 11) & Joint Commissioner Selection Grade (Pay Level 12).

ii. **Time-Bound Promotion Matrix:** Mandates progression based on objective years of service (e.g., 5 years as Superintendent → AC; 5 years as AC → DC) rather than ad-hoc vacancy availability.

iii. **Zero Net Cost & Feasibility:** Capitalizes on officers already drawing Level 10/11 pay via MACP, upgrading their statutory rank to match their existing pay without extra cost to the exchequer.

- **Unification of Feeder Cadres:** Merges entry streams into a single **Unified Executive Cadre (Inspector Grade)**, discontinuing direct recruitment at the Inspector Grade-II level to prevent structural anomalies.

- **Cadre-Wise Protection (Ratio Rules):** Recommends updating Service Rules to enforce permanent cadre-wise vacancy protection (proposing a modified **16:2:1** ratio for CGST: Customs Preventive: Appraisers) so vacated posts revert permanently to their original feeder cadre.

8th CPC: AIASCT Raises Strong Case for Pay Upgradation

AIASCT has placed a detailed memorandum before the 8th Central Pay Commission seeking long-awaited pay rationalisation for the cadre. The Association has submitted following demands-

- **Pay Level Rationalization & Parity:**

i. **Pay Parity for Inspectors:** Upgrade the entry post of Inspector (Central Tax/Customs) from **Pay Level 7 to Pay Level 8** to restore historical parity with Inspectors of CBI and ACIO Grade-I of IB.

ii. **Upgradation for Superintendents:** Upgrade the post of Superintendent of Central Tax from **Pay Level 8 to Pay Level 9**, aligning pay with their supervisory, enforcement, and quasi-judicial responsibilities.

iii. **Non-Functional Upgradation (NFU):** Grant an independent Non-Functional Upgradation to **Pay Level 10** after 4 years of service in Pay Level 9 (outside the MACP scheme) to mitigate severe career stagnation.

- **Rationalization of Allowance Structure**

The demand requests shifting from a uniform allowance structure to a function-sensitive framework, including:

i. **Enforcement / Risk Allowance:** For officers involved in anti-evasion, search, seizure, and intelligence operations due to high operational risk and legal exposure.

ii. **Digital / Technology Allowance:** To support continuous internet connectivity, personal device maintenance, and IT tools required for GST administration.

iii. **Field Duty / Mobility Support:** Simplified and realistic TA/DA reimbursement and dedicated official transport/mobility provisions for frequent field assignments.

iv. **Additional Charge Allowance:** Compensation when holding charge of multiple ranges or units due to manpower shortages.

v. **Extended Hours & Hardship Compensation:** Compensation/time-off for working beyond normal hours during time-sensitive operations, as well as hardship allowances for border, remote, or sensitive postings.

vi. **Interest-Free House Building Advance (HBA):** Extending interest-free HBA (or an interest subsidy) up to a reasonable ceiling for central government employees.

- **Issues Continuously Pursued by Kolkata Unit:**

The Association has actively pursued matters relating to:

✓ AGT anomalies and rectifications; ✓ Effect of promotion and seniority issues; ✓ Restoration of organisational transparency; ✓ Infrastructure and welfare concerns; ✓ Creating and Sustaining healthy work environment.

The Road Ahead:

The coming months are expected to be crucial for the cadre, particularly on issues of **Cadre Restructuring, AISL, DPC, promotions, pay parity and organisational expansion**. AIASCT Kolkata remains committed to working with unity, transparency and collective participation to protect the interests of every member.

"A stronger organisation is built not merely by office bearers, but by the active participation and trust of every member."

— AIASCT Kolkata Unit
July 2026

AGT-एक सालाना बदलाव ।

आशीष कुमार सिन्हा, अधीक्षक,
दुर्गापुर आडिट आयुक्तालय, दुर्गापुर ।

साल में एक बार आती हैं ।
ख़ुशियाँ और गम दे जाती हैं ॥
किसी को ख़ुशी मिलती तो किसी को मिलती मायूसी ।
किसी को मिलती सफलता तो कोई रहता ख़ाली हाथ ॥

एक ख़ूबसूरत पैग़ाम लेकर भी आती है AGT ।
नए दोस्त बनाता, नई ऊर्जा है लाती ॥
नए लोग है आते, पुराने बिछड़ जाते हैं ।
जो बिछड़ते वो यादें दे जाते हैं ।
और जो नए आते वो आगे बढ़ने
की राह बन जाते हैं ॥

AGT तो हैं बदलाव का केवल एक पैमाना ।
लगा रहेगा सुख-दुख का आना जाना ॥
ज़रूरी हैं कि बना रहे ख़ुद पर विश्वास ।
बुलंद इरादे से अगले AGT का
फिर से करे इंतज़ार ॥
😲😲😃😃

দূরত্ব

✍ **জয় দেবনাথ**
অধিক্ষক
শিলিগুড়ি কাস্টমস ডিভিশন

কিছু কবিতারা ভালোবাসা না পেয়ে ক্লান্ত, মৃতপ্রায়,

দাড়ি কমা খসে পড়ে চোখের জল শুকিয়ে যাওয়ার মতো করে।

ছন্দ নষ্ট হয়ে গদ্যের লাইন হয়ে থেকে যায়, না বলা কথা যেমন করে বুকে জমে থাকে পাথরের মতো।

বৃষ্টির জল পেয়ে বেড়ে উঠতে চায় একটু একটু করে, পরক্ষণেই শুকিয়ে যায় শরতের ঝাপরে।

ঠোঁটে লেগে থাকা শুষ্কতা বিষণ্ন মুহূর্তের জন্ম দেয়,

শুকিয়ে যাওয়া নখ চামড়ায় মিশে একাকার যেমনটা হবার ছিল না।

যে পৃথিবী একদিন মূল্যহীন ছিল সে যেন আজ বড় ভারী, সুন্দর মুহূর্তরা আজ তাই শুধু স্মৃতি।

সবাই নিজের নিয়ম মতো চলছে আগেও যেমন চলছিল, আলাদা হয়ে গেছে শুধু দুজনের মুহূর্তগুলো।

স্মৃতিগুলো আজ ভীষণ নরম, মুহূর্তগুলোকে অস্থির করে তোলে।

চাঁদের আলো, অন্ধকার পাহাড়, নদীর কালো জল সব এক জায়গায় থমকে থাকে।

তোমার আওয়াজ ভেসে আসে বহুদূর হতে, বলা না বলা সব কথা মিলেমিশে একাকার।

এক হাত দূরত্বও আলোকবর্ষের সমান অনতিক্রম্য যেন,

ক্ষতবিক্ষত হৃদয় শরীর নিয়ে টেনে চলা দিনগুলো যেন ফুরাতে চায় না আর।

কে জানে ফুরিয়ে যাবার আগে আরও কতবার ফুরোবে সব কিছু বারবার করে,

তবু মুহূর্তরা বেঁচে থাক আমাদের মতোই না বাঁচার হলেও, নিয়ম করে স্মৃতিরা ভরা থাক চোখের জলে।

পাওয়া না পাওয়াগুলো মিশুক নিজেদের মতো করে নিজেদের সাথে, কাঁধে মাথা রেখে হাত থাকুক হাতে।

বিষণ্ন হাসি মিলিয়ে যাক কান্নাকে সাথী করে, তোমায় না ছুঁতে পারার দিনগুলো ফিরুক বার বার করে।

শরীরে শরীর মেশা অধরাই থাক আজ, অধর আর ওষ্ঠ দূরত্ব খুঁজে পাক।

THE OPPOSITION – A DEMOCRATIC BOON OR A DESTRUCTIVE CURSE

"**Opposition** can be your friend. Opposition can be the fire that tempers the better sword, as well as the ice that cools a fiery temper. Don't ever run from it; learn from it!"

— Jack R. Rose

We human, by nature, most dislike the opposition. We take the opposition as the obstruction. The concept of "opposition" (specifically, a political opposition or opposing views) is a double-edged sword, functioning as both a boon (blessing) and a curse depending on how it is utilized, its intensity, and the context of the situation.

Democracy thrives not merely on the act of voting but on the continuous dialogue between those in power and those who challenge it. At the heart of this dialogue lies the opposition—often seen either as a guardian of democratic values or as an obstacle to effective governance. The question then arises: is the opposition a boon that strengthens democracy, or a curse that hinders progress?

On one hand, the opposition serves as a cornerstone of any healthy democracy. Its primary role is to hold the government accountable, ensuring that power is not misused. By questioning policies, exposing flaws, and offering alternative viewpoints, the opposition prevents the ruling party from becoming complacent or authoritarian. Without such scrutiny, governments may act unchecked, leading to corruption, inefficiency, or even the erosion of citizens' rights. In this sense, the opposition acts as a watchdog, safeguarding the interests of the people.

Moreover, the presence of a strong opposition enriches public debate. It introduces diverse perspectives into policymaking, allowing for more balanced and inclusive decisions. Constructive criticism often leads to improved legislation, as governments are compelled to refine their proposals in response to valid concerns. The opposition also provides citizens with alternatives, ensuring that democracy remains a system of choice rather than dominance by a single political force.

However, the opposition can sometimes turn into a destructive force. When driven by the sole aim of discrediting the ruling party, it may resort to obstructionism rather than constructive engagement. Frequent disruptions in legislative bodies, refusal to cooperate on crucial issues, and prioritizing political gains over national interest can stall development and create instability. In such cases, the opposition ceases to function as a democratic pillar and instead becomes a barrier to governance.

Additionally, irresponsible opposition tactics—such as spreading misinformation, inciting unrest, or opposing policies without reason—can erode public trust in democratic institutions. When political rivalry takes precedence over public welfare, both the government and the opposition fail the people they are meant to serve.

Ultimately, whether the opposition is a boon or a curse depends on how it chooses to exercise its role. A responsible opposition that engages in constructive criticism, respects democratic norms, and prioritizes national interest is undeniably a boon. Conversely, an opposition that thrives on disruption and negativity risks becoming a curse.

In conclusion, the opposition is neither inherently beneficial nor harmful. It is a powerful instrument within democracy whose impact is shaped by intent and conduct. When guided by integrity and responsibility, it strengthens the democratic fabric; when misused, it weakens it. The true challenge lies not in the existence of opposition, but in ensuring that it remains committed to the principles of democracy it is meant to uphold.

✍ **Dina Nath Kar**

NEURIDEVELOPMENT DISORDERS AND SOCIETY

✍ NARAYAN DAS

- **What actually autism and other disorders:-**

Autism Spectrum Disorder (ASD) is a neurodevelopmental condition that affects communication, social interaction, behaviour, and sensory processing. Other developmental or intellectual disabilities, as well as certain mental health conditions that significantly impair daily functioning and generally also require continuous care and support. Every individual is unique, with different strengths, abilities, and support needs.

Society often equates autism and other neurodevelopmental disorders with mental health conditions. However, autism is not a mental health condition; it is a neurodevelopmental disorder. Greater public awareness is needed to promote a clear understanding of this distinction and to reduce misconceptions and stigma

Autism and other developmental disabilities affect not only the individuals who live with these conditions but also their families, especially parents, who often become lifelong caregivers, advocates, and sources of emotional support.

Parents often face a wide range of challenges from the time a child is diagnosed. Receiving a diagnosis can be emotionally overwhelming and many parents experience uncertainty about the future. They must learn about the condition, identify appropriate therapies and educational services, and make informed decisions about their child's development and well-being.

The financial burden can be substantial. Costs associated with therapy, medical consultations, special education, assistive devices, transportation, and caregiving may place significant strain on family finances. In many cases, one parent may reduce work hours or leave employment altogether to provide care, affecting the family's long-term financial security.

Emotional and psychological stress is another major concern. Caring for a child or adult with significant support needs often involves constant vigilance, managing challenging behaviours, addressing communication difficulties, and responding to medical or educational issues. This ongoing responsibility can contribute to stress, anxiety, fatigue, and caregiver burnout.

Social isolation is also common. Families may find it difficult to participate in community events or family gatherings because of accessibility barriers, sensory sensitivities, or concerns about misunderstanding and stigma. Negative attitudes, lack of awareness, and discrimination can further increase feelings of isolation for both parents and their children.

Parents also face challenges in accessing quality services. Depending on where they live, there may be shortages of trained professionals, limited availability of specialized schools or therapy centers, long waiting lists, or inadequate financial support. Navigating healthcare, education, and government support systems can be complex and time-consuming.

As children grow into adulthood, new concerns emerge. Parents often worry about higher education, employment opportunities, independent living, social inclusion, long-term healthcare, and who will provide care when they are no longer able to do so. Future planning becomes a significant source of anxiety for many families.

- **Role of the Society:-**

Society can make a meaningful difference by promoting inclusion, reducing stigma, improving access to healthcare and education, providing financial and caregiver support, and creating opportunities for participation in schools, workplaces, and communities. Greater awareness and understanding help build an environment where individuals with disabilities and their families are treated with dignity, respect, and equal opportunity.

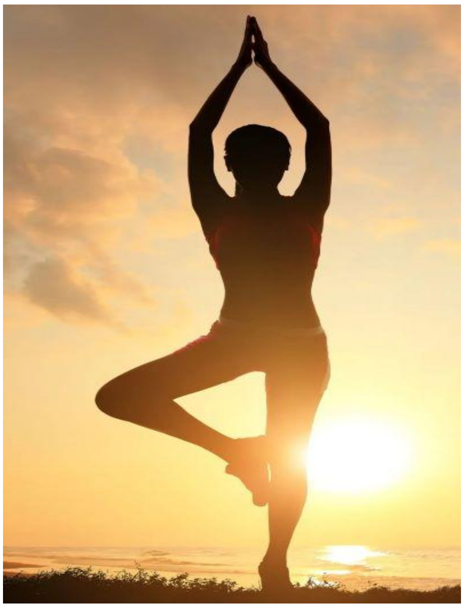
Supporting parents is an essential part of supporting individuals with autism and other disabilities. By recognizing their challenges and ensuring access to appropriate services and community support, we can help families thrive and foster a more inclusive and compassionate society.

योग-एक वरदान । (योग दिवस को समर्पित)

दो वर्णों के मेल का यह शब्द ।
शब्द नहीं, वरदान है जो ॥
ऋषि-मुनियों की है यह खोज ।
नाम पड़ा है, जिसका योग ॥

योग है एक ऐसा मंत्र ।
पाकर रहता हर-कोई निरोग ॥
योग को जिसने है अपनाया ।
स्वस्थ शरीर, मन को है पाया ॥

बिना स्वास्थ्य के तन बेकार ।
बिना स्वास्थ्य के धन बेकार ॥
योग से करें दिन की शुरुआत ।
योग से ही होगा जन कल्याण ॥



उठले मानव प्रातः की बेला में ।
स्वस्थ शरीर का करें विकास ॥
सुबह-सुबह जो योग को करता ।
जीवन में वो आगे ही बढ़ता ॥

योग को सारे विश्व ने अपनाया ।
इसलिए भारत योग गुरु कहलाया ॥
21 जून योग दिवस के रूप में मनता ।
भारत ही नहीं सारा विश्व भाग लेता ॥

योग न देखें कोई जाति-धर्म ।
और न माने कोई आयु-वर्ग II
शांति और सुकून, हमें योग से मिलता ।
एकता और शांति का संदेश, हमें योग सिखाता ॥

✍आशीष कुमार सिन्हा, अधीक्षक,
दुर्गापुर आडिट आयुक्तालय, दुर्गापुर ।

Rule 86B of the CGST Rules:

A Restriction Without a Clear Enforcement Mechanism!

Among the various compliance measures introduced under GST, Rule 86B of the CGST Rules, 2017 remains one of the most debated provisions. While the rule seeks to curb fraudulent utilization of Input Tax Credit (ITC), its practical enforcement has generated significant legal uncertainty.

The key question remains: ***If a taxpayer violates Rule 86B by discharging the entire output tax liability through ITC instead of paying the prescribed minimum amount through the Electronic Cash Ledger (ECL), can the Department invoke Sections 73, 74 or 74A of the CGST Act?***

The answer is far from settled.

Understanding Rule 86B of the CGST Rules:

Introduced with effect from 1 January 2021, Rule 86B restricts the use of ITC in certain cases by providing that a registered person:

"*shall not use the amount available in the electronic credit ledger to discharge his liability towards output tax in excess of 99% of such tax liability*."

In simple terms, eligible taxpayers covered by the rule must pay at least **1% of their output tax liability through the Electronic Cash Ledger**, unless they fall under one of the specified exemption categories.

The language used by the rule is mandatory. It does not merely recommend a mode of payment; it specifically states that the taxpayer **"shall not use"** the Electronic Credit Ledger beyond the prescribed limit.

The Enforcement Dilemma:

While Rule 86B imposes a restriction, it does not prescribe any specific consequence for violation. Unlike provisions dealing with wrongful availment or utilization of ITC, Rule 86B does not expressly state:

i. that the tax shall be treated as unpaid,
ii. that excess ITC utilization shall be treated as ineligible ITC,
iii. that interest shall be payable, or
iv. that recovery proceedings under Sections 73 or 74 shall automatically follow.

This legislative silence has created a significant enforcement challenge.

View 1: Violation is Merely Procedural

One school of thought argues that Rule 86B only regulates the mode of payment and does not affect the quantum of tax paid. According to this view:

- The Government has received the entire tax liability.
- The taxpayer has merely paid through ITC instead of cash.
- There is no actual short payment of tax.
- Excess ITC utilization cannot automatically be equated with wrongful availment or ineligible credit.

Consequently, Sections 73, 74 or 74A - which primarily deal with tax not paid, short paid, erroneously refunded, or ITC wrongly availed/utilized - may not be the appropriate statutory mechanism. Proponents of this view often suggest that the residual penalty provision under Section 125 may be more suitable for addressing such violations.

View 2: The Mandatory Cash Component Remains Unpaid:

The contrary argument is that Rule 86B creates a statutory condition regarding the manner in which tax must be discharged. If the law mandates that at least 1% of output tax must be paid through the Electronic Cash Ledger, then payment of that portion through ITC cannot be regarded as a valid discharge of tax liability.

Under this interpretation:

- The taxpayer has failed to discharge tax in the manner prescribed by law.
- The mandatory cash component remains unpaid.
- The excess ITC utilized for that purpose represents an unauthorized utilization of credit.

This provides a possible basis for invoking recovery proceedings under Sections 73, 74 or 74A. Supporters of this approach also argue that once the taxpayer pays the required amount through cash, a corresponding adjustment or refund of the excess ITC utilized may become necessary to avoid double taxation.

Judicial Developments So Far:

Several High Courts have examined actions taken by the Department in connection with Rule 86B. However, none has conclusively settled the core issue regarding applicability of Sections 73, 74 or 74A. Some notable decisions include:

i. The Karnataka High Court in the case involving Mohammed Sadiq granted relief against cancellation of registration linked to Rule 86B-related issues and directed restoration of registration.
ii. The Himachal Pradesh High Court, in the case of AM Enterprise, similarly ordered reinstatement of registration.
iii. The Madras High Court in Shri Shivsakthi Mercantile Pvt. Ltd. remanded the matter back for reconsideration instead of conclusively deciding the legal issue.

While these judgments provide guidance on administrative actions such as cancellation of registration, they do not definitively answer whether a Rule 86B violation can be recovered through Sections 73, 74 or 74A.

The Departmental Reality:

Despite the legal uncertainty, departmental proceedings have already been initiated in several cases under Section 74 for alleged violations of Rule 86B. From a practical perspective, officers are often compelled to take a position because limitation periods continue to run. In audit and enforcement proceedings, authorities may not have the luxury of waiting indefinitely for judicial clarity.

As a result, different formations across the country have adopted different approaches:

> Some proceed under Sections 73/74 treating the issue as wrongful utilization of ITC. Some view the matter as a procedural contravention attracting general penalty. Others rely on facts indicating suppression or misrepresentation regarding eligibility for exemptions under Rule 86B.

A Larger Legislative Question:

The controversy surrounding Rule 86B highlights a broader principle of tax administration.

A statutory restriction without a clearly defined enforcement mechanism inevitably generates litigation. While Rule 86B clearly imposes an obligation, the CGST framework does not expressly specify the consequences of non-compliance.

This has left taxpayers, practitioners and tax officers grappling with the same question:

Does violation of Rule 86B amount to short payment of tax, wrongful utilization of ITC, or merely a procedural lapse?

Until the issue is conclusively settled by higher courts or clarified through legislative intervention, Rule 86B will continue to be one of the most intriguing and contested provisions under GST law - raising fundamental questions about the relationship between procedural compliance, tax payment, and statutory enforcement.

✍ **Raju Halder**