

## A Colossus has fallen

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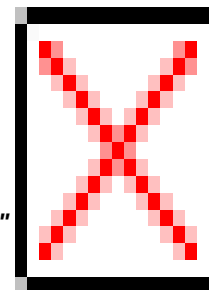
### RK Jain is no more

**PLEASE** excuse me; this column this week is going to be exceedingly personal. I have known RK Jain for nearly thirty years and had the opportunity of long chats with him for hours together, each of which had been an enchantingly enhancing intellectual experience. The shock that he is no more will make my ramble rattling, which I request you to bear with.

I am a third class graduate of the RK Jain School of excellence through correspondence course.

Have you seen this book? This was first published in 1977, when he was all of 27 years old! He told me that he got married around the same time and it was really difficult to manage his time with his wife and the book in the making. Finally, the book won - the hearts and brains of all seekers of knowledge on excise. Remember in 1977, there were no computers, no ELT and not much of published case law. This was his magnum opus, which was the all-knowing oracle for getting any doubts in the complicated excise laws clarified. Whatever problem you had, there was a solution in the book.

He was not the first to publish periodicals and books on Excise and Customs, but once the colossus entered the scene, everyone else became pigmies. There was a time when the law was a law only when ELT published it, a notification or circular had effect only when it appeared in ELT. RK Jain had become so synonymous with excise publications that we used to shudder to think of, what would be our plight if he was not there. I once told him so. He was very modest and said that if he did not do this job, somebody else would; there would be no vacuum. It was the sight of people standing in queue outside the government press to get copies of the *"Indian Tariff Act"* that made him explore the possibilities of entering the world of indirect taxes publications and that changed the whole scenario of knowledge dissemination in tax laws.



He worked from Bhishm Pitamah Road; even the name suited - he was the Bhishm Pitamah. I had the privilege of having many of my articles published in ELT - perhaps, I hold a record for the maximum number of articles from a writer. He published two books of mine which ran into 12 editions and were highly successful, not because of my merit, but because of the CENTAX name. I dedicated my book to him with the words,

Dedicated

to

Shri R.K. Jain

the dedicated

and stated, **"whatever little knowledge, I claim to possess, is because I was a student in this great university called CENTAX."** He guided me in writing articles, books and columns and the zero tolerance to mistakes is a model for any writer or editor. Every page that was printed in CENTAX went through three stages of quality check. He was a very tough editor and publisher, but at the same time a guide and advisor. When he asked me to write the introductory **"at a glance"** pages for his Customs and Excise Manuals, I told him that I would write the excise one but was not comfortable with the Customs part, he told me, **"alright, first you write the Customs part."** In 2003, I started a weekly column in ELT called, **"This Week"**, which I continued to write even after becoming the editor of TIOL - till Gokul Kishore came up to relieve me. He used to guide me even in my work in TIOL, though we were in a rather conflicting positions.

The Supreme Court in *Indirect Tax Practitioners Association vs RK Jain* - [2010-TIOL-64-SC-CONTEMPT](#), observed, **"In our view, a person like the respondent (RK JAIN) can appropriately be described as a whistle blower for the system who has tried to highlight the malfunctioning of an important institution established for dealing with cases involving revenue of the State"**

I had several occasions to mention about him in my column, DDT in TIOL, some of which are extracted here:

## **21 Gun Salute to Freedom of Press - [RK Jain's huge victory in Contempt case - if judges decay, contempt power will not save them](#)**

RK Jain is the new champion of Press Freedom and all of us in the tax field should be proud of him that it was one of us who got this Fourth Pillar of Democracy strengthened.

RK Jain is a pioneer and crusader who had been in the field for more than thirty years and with total devotion, he had been agitating to improve and reform our tax citadels. With stoic determination, he fights his causes. The amount of time, effort and money he spends in his crusade is amazing and he is prepared to face any consequences. He told me that even if he is sent to jail, he would take it as a new learning opportunity and use the time in the jail to fight the corrupt system and try to correct it. You shouldn't meddle with such people!

He seems to be madly in love with CESTAT and he will not allow his love to be tainted. His efforts have to be taken as an endeavour to cleanse the system and not as an attempt to demean the great judicial institution.

## **Attorney General of India is Public Authority under the RTI Act -Yet another victory for [Whistleblower RK Jain](#)**

In a landmark decision, the Delhi High Court yesterday declared the Attorney General of India as a **"Public Authority"** under RTI Act. The Full Bench decision of the CIC, has been reversed.

The controversy started in January, 2013 when the legendary editor of ELT, RTI activist and whistle blower RK Jain filed an RTI application with the Attorney General of India seeking information and documents about the Petition filed by the Indirect Tax Bar Association, Bangalore seeking permission of the Attorney General for moving Contempt Petition against him. The information was declined claiming that the Office of Attorney General is outside the purview of the RTI Act.

## **Appoint Information Commissioners within six weeks - [Delhi HC directs Government](#)**

In a writ petition filed by RTI activist RK Jain, the Delhi High Court on Friday directed the Government to appoint Information Commissioners in the Central Information Commission.

## **RK Jain takes on [CESTAT](#)**

RK Jain, the crusading editor of ELT and Centax Publications has written a hard hitting editorial on CESTAT.

In December 1991, he had addressed a letter to the then Chief Justice of India, Shri M.H. Kania, complaining that as the Customs, Excise and Gold Control Appellate Tribunal (CEGAT) was without a President for the last over six months the functioning of the Tribunal was adversely affected, in that, the Benches sit for hardly two hours or so, the sittings commence late at about 10.50 a .m., there is a tendency to adjourn cases on one pretext or the other so much so that even passing of interim orders, like stay orders, etc., is postponed and inordinately delayed, and the general tendency is to work for only four days in a week. The work culture is just not there.

## **Regarding basic facilities, CESTAT Bench not better placed than Bar - [RK Jain](#)**

In a recent meeting to welcome the new President of CESTAT, RK Jain, the legendary Secretary of the Bar Association said,

***The Members of the Bar are rendering assistance to the Bench even without the basic facilities such as Chambers, Canteen, Service Centre with Photo-copying, Fax and Internet facilities and there is shortage of space for Bar Library. We are fully aware of the fact that in the matter of having basic facilities required for conducive judicial working, the Hon'ble President and Hon'ble Members of the CESTAT are no better placed than the Members of the Bar. The Ministry of Finance should take more interest in this regard .***

#### [CESTAT President Khandeparkar retires](#)

Welcoming Justice Khandeparkar at the Bar, the then Secretary of the Bar Association, RK Jain described the President as not only dynamic but also if needed, a dynamite. This was a prophetic statement; only it is not clear as to who was the dynamite, the President or RK Jain, but the lid was certainly blown off.

#### **PG Chacko vs RK Jain - Judge vs Journalist - [Clash of the Titans](#)**

He was a repository of knowledge, wit and wisdom and had a quote, poem or anecdote for every occasion. He was a friend, he was a fighter, he was a guide, he was a crusader, he was a connoisseur of food. And he was at his meticulous best in whatever he did.

Once a very angry CESTAT member told me, ***"tell your guru that he will go to jail."*** I told him, ***"fighting RK Jain is not the best of options"***.

Yet another judge told me that RK Jain is tarnishing the image of the Tribunal. When I told this to RK Jain, he asked me, ***"is tarnishing the image the exclusive right of the judges?"***

I can't forget the two days he spent with me. I would drive him around the city - to the High Court, to his book sellers, we would sit in my office and home and chat for hours. I took him to the famous Chutneys hotel in Hyderabad and he fell in love with the dosa there and whenever we talked, he would remind me of the taste of the dosa and I would invite him to fly down to Hyderabad for the dosa. He would invariably promise to come, but alas, this is one promise, he will not be able to keep up. If you go to his office, he would treat you to delicious delicacies with a commentary on each item. He would serve personally explaining the unique character of the samosas and bondas and he would remember what he served you the last you visited him, maybe two years ago. He would explain that the samosa was made in a particular shop which uses the potatoes brought from a special place in Punjab which adds to its taste because of the high quality of these potatoes. He would say rasgulla is only a few centuries old while laddoo was ancient. Once, I called him from Jammu and he told me which hotel to go to and where the best sweets were available. He would philosophically say,

***"when there is enough food on the table, you need not worry about what is in the kitchen."***

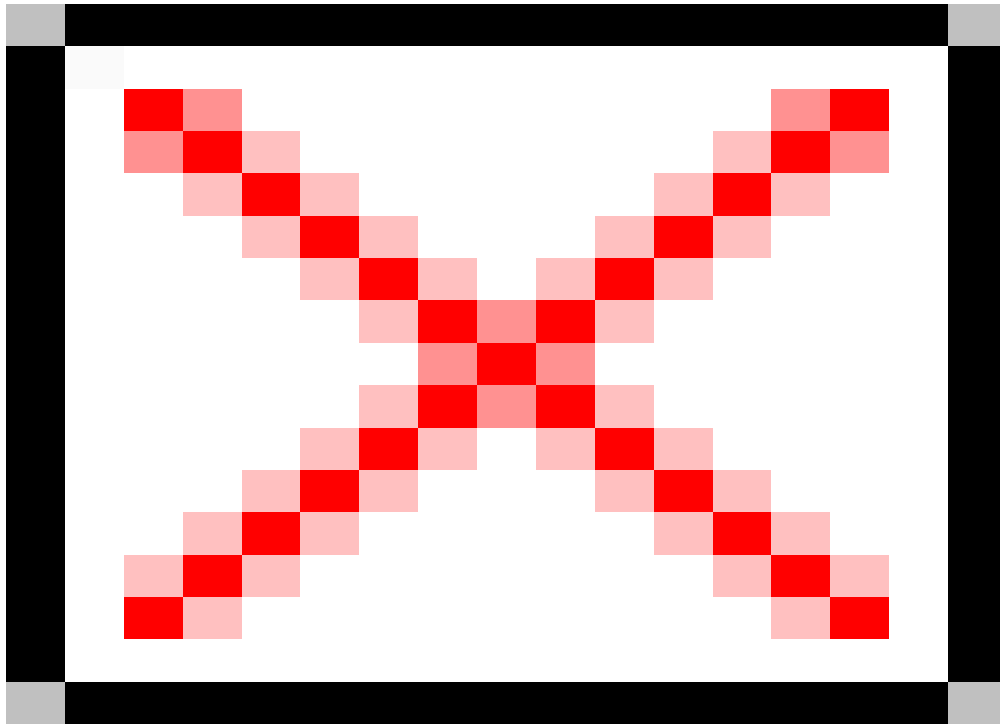
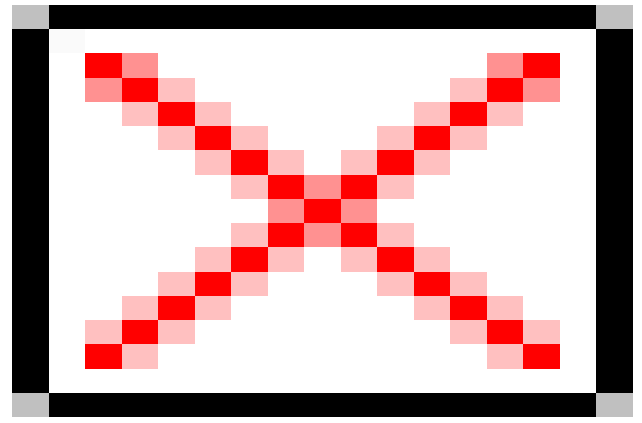
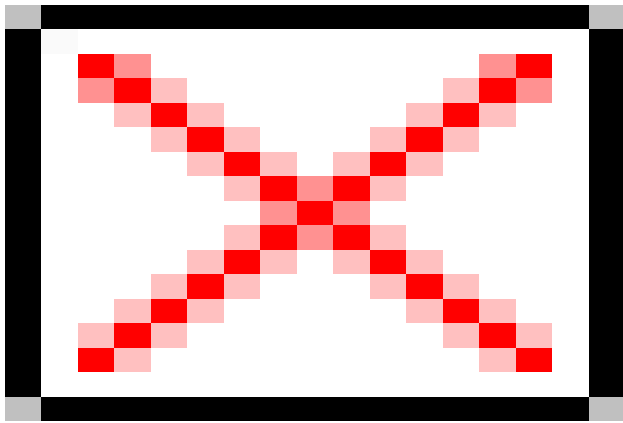
In his daughter's marriage, a Chief Commissioner asked me whether RK Jain has another daughter. I asked him, ***"why?"***. He said, ***"I have not seen anything so grand in my life; I regret not bringing my wife along. If there is another daughter's marriage, I will surely attend it with my wife."***

He would remember his booksellers with their family details and business problems. He knew intricate details about many of the officers in the department and the tribunal and had many juicy stories about many of them. On a personal level, he was very friendly and kind, but he believed and let it be known that an editor has no friends and no obligations - except to his readers. That is the reason why he embarked upon his crusades against many highly placed individuals. I requested him for all the volumes of ELT for the Bangalore CESTAT bar room, which he readily obliged.

He was very proud of EXCUS, which he showed to me much before its official release. Like a child, he was fascinated with the genie and how it could read the reported cases and would go to sleep, when not disturbed.

Several times, I requested him to write a book on his experiences and though he agreed, he always postponed it - how many anecdotes are lost for posterity.

When I started my practice as a lawyer, he advised me not to have a partner, because parting is sad. Yes, sir parting is sad, very sad. Departing, you have made us all sad, beyond consolation. There can never be another RK Jain - we can only have memories of him.



Until next week