

## The paper chase

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Monday

The dead are gone, but the survivors have to struggle. The bureaucratic procedural maze really does not leave any luxury of mourning for a wife who had lost her partner in a tragedy like the Mumbai blast. Will the office give her the pension and other dues on time or will they get stuck with “audit” objections? For a dispute between two offices on an amount of Rs. 1500/- they had held up more than Rs 3 Lakhs of my dues. I told them to deduct that Rs. 1500 and give me the balance. They said there was no such provision. Finally only the threat of dragging them to court and claiming interest quickened the process. And this happened to somebody who had just left the department. What will be the plight of widows doing the rounds in our offices to claim their dues? Will somebody help them? Today we are carrying an article that I wrote more than twenty years ago on the travails of an unfortunate widow. Nothing seems to have changed. See the [paper chase](#)

### Why do we replace one form by five? Law Minister Â

Law and Justice Minister Hans Raj Bhardwaj noted how efforts to simplify often end in replacing a form by five new forms. He was inaugurating a new court room in the ITAT. Or was he taking a dig at his famous colleague, the FM?

The ITAT was set up 65 years ago in 1941. The Income-Tax Appellate Tribunal is one of the oldest temples of justice in our country. It is said that the older the temple, the greater is its sanctity and reverence.

The first President of the Tribunal Mohammad Munir went on to become the Chief Justice of Pakistan and under his famous Doctrine of Necessity stamped the seal of approval on Governor General Ghulam Mohammad's action to dissolve the first Constitutional Assembly of Pakistan.

The President in 1941 used to get a basic pay of Rs. 3000/- per month. On an annual increase of 6%, that basic pay should be now more than Rs. 1, 30,000/- pm. Maybe the judges do deserve this kind of salaries at least to keep them away from temptations and to give them a decent life style.

Coming back to the present day, ITAT President Vimal Gandhi said that ITAT has reduced pendency of cases from ¶around three lakhs in 1998 to 1,03,000 as on 30th June 2005.

The Delhi Chief Commissioner who was also present had a grouse; Tax collection was 10% of the GDP in 1991, now it is 10.5%.

### Drawback Rules amended – Service Tax included

**Even the name changed: It is now the *Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.***

#### **Service Tax included – consequential changes:**

In determining the drawback rates, now Service Tax will also be factored. Necessary changes are made in the rules.

**Manufacturer can claim drawback** – need not be manufacturer exporter. The words, ‘manufacturer exporter’ have been replaced with *manufacturer*.

#### **Recovery of drawback – Time limit reduced to thirty days:**

If export proceeds are not realized within the stipulated period, the exporter is required to repay the drawback amount within sixty days of the receipt of the order from the Assistant Commissioner. Now this period is reduced to thirty days.

[Notification. No.80/2006-CUSTOMS \(N.T.\) dated 13th July, 2006](#)

Other details of the drawback rates have been extensively covered by TIOL, so DDT is not repeating them.

### **Target Plus Scheme - export turnover limit reduced**

As per the policy, All Star Export Houses which have achieved a minimum export turnover in free foreign exchange of Rs **10 crores** in the previous licencing year were eligible for consideration under the Target Plus Scheme. Now this is reduced to Rs. 5 Crores.

[NOTIFICATION No. 20\(RE 2006\)/2004-2009 Dated: July 13,2006](#)

Until Tomorrow with more DDT

Have a nice day.

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