

Nexus Between GST and Sex Education

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IF the headline is the reason to provoke you to look for a titillating piece, then you are in for a huge disappointment. No prurient stuff here, please! This is about a serious information deficiency syndrome which most of us connected with GST suffer from!

But, first, how do people learn about sex? Certainly, Adam and Eve had no sex education and they got on rather well except for that stupid apple and it is that historic fruit which caused GST! Even in this advanced age, it is difficult for parents to teach their children about sex, mainly because it is embarrassing to parade your ignorance. So, most of the education comes from the peer group, dirty books, scientific books, internet, and experience - often wrong, immoral, and dangerous.

So, when you have a doubt, the first person you consult is a friend, a confidant who may not be any better than you are but who must have bragged to you about his escapades. The information you get is often imagination and fantasy. You follow that and most probably you land up in a hospital with broken limbs/hearts/brains or damage to other vital parts.

What has all this to do with GST? Certainly, there is nothing sexy about GST. But, it is as exciting, mysterious, and unfortunately also as misleading as sex! A young boy joins the GST department as Inspector or Assistant Commissioner as eager and excited as a newly married young man with hardly any experience or knowledge. Where can he get information? There are, of course, many books written by quack doctors which do not tell you the most important things.

Coming back to our virgin officer, he really has no source of learning. He can ask his seniors, who are all bloating at the seams with extra calories intake vulgarly visible in the middles and rusted brains (with years of non-application/ non-use of minds) hollow inside but believing to be carrying a halo outside. You ask them any question; they will never say they do not know the answer. And they will not answer your question - for they do not know the answer. You ask a straight question to any GST officer - you are sure to get anything but a straight answer. They are all brilliant persons who have qualified for the job after passing through the toughest competition in the world! The honestly ignorant ones also have difficulty in admitting their ignorance.

Rarely would you find a GST officer who would admit his ignorance. You ask him

"what is the place of supply when goods are supplied on the direction of a third party?" He would say,

"the basic concept is that â€¦. Blah blah and more blah."

In answer to a specific question, what you would get is; another question or a volley of questions, irrelevant examples, stories of valour, reference to other laws and concepts, defeatist advice like, ***"why do you bother"***

-- all these, rather anything but a straight answer. Our offices are full of wise guys without real answers to any problem.

But how do I learn GST?

If not friends and colleagues, where can we get knowledge from? Schools and colleges. Yes, we have our academies, to teach us. In the field they know what happened till last year. In the academies, knowledge is fossilised in the last decade! There is no qualification required for a job in the academy - all that is required is, you must be a nuisance in the field or you are unwanted in the field.

Long ago, the Supreme Court had commented in ***ZB Nagarkar v UOI - 2002-TIOL-130-SC-CX,***

It is certainly a paradoxical situation that a man who is not fit to hold the post of Collector is fit enough to impart training to the probationers entering the service. Best talent should be sent to the academy to teach the probationers. Posting to the academy should be considered as an honour and not punishment.

Obviously, no help here too!

Case Law is a good source of knowledge, but all the judicial wisdom, we could get in all these five and a half years, is from learned adjudicators in the Authority for Advance Ruling and some Joint Commissioners in the department. As there is no Tribunal, issues are not decided and what is decided in the High Courts is only instant justice in writ petitions against the illegal activities of overzealous officers.

Where else does one go for information/knowledge? Why not books? We have any number of books of the standard of Kamasutra to cheap titillating yellow books in plenty available in the market. But these books, unlike the sex books are respectable on table tops and bookshelves, but not really always useful. Of course, they can scare away a lot of prying officers. The books are mostly compilation of notifications and circulars with no answers to real questions. In the electronic age, we have several web sites giving all the information we do not really require. And there are any number of WhatsApp groups, but you know the WhatsApp universities.

What next? I am really sick. Yes, there are clinics and doctors and even quack doctors. But, as in the other case, they are also not very useful as they depend more on experience than knowledge.

The only hope is Artificial Intelligence, but there is **AIDS** all over. (Artificial Intelligence Deficiency Syndrome.) Any help????

Interestingly, I asked an AI app to write a story on our GST and this is the answer I got,

Once upon a time, there was a small village in India that was struggling to make ends meet. The villagers were poor and had no money to pay taxes. One day, the government announced that it was introducing a new tax called the Goods and Services Tax (GST).

The villagers were confused and scared. They had no idea what GST was and how it would affect them. So, they decided to go to the village elder for advice.

The elder listened to their concerns and then told them a story. He said that once upon a time, there was a king who wanted to tax his people. He asked his advisors how he should do it. One advisor suggested that he should tax everything that people bought and sold. But another advisor said that this would be too complicated and would be difficult to enforce.

So, the king decided to tax only the goods and services that people used. This way, he could easily keep track of what people were buying and selling. And this is how the Goods and Services Tax was born.

The villagers were relieved to hear this story and understood how GST worked. They thanked the elder for his advice and went back to their homes. From then on, they paid their taxes without any problems.

Astounded by the story created by the AI app, I asked for another story and this is what I got. I think, I can stop writing "AI is going to take over" even court cases!

In India, the Goods and Services Tax (GST) has caused a flurry of debate among economists and citizens alike. Despite its purported benefits, the GST has been met with a number of difficulties that have prevented it from achieving its intended purpose of creating a unified tax system.

One of the main issues with the GST is its complexity. It consists of multiple different tax tiers, which can be difficult for businesses to understand and comply with. Furthermore, the system is prone to inconsistencies, with different states having different interpretations of the GST rules. This has caused a lot of confusion and led to higher compliance costs for businesses. Another issue with the GST is the lack of adequate infrastructure to support it. Many businesses have reported difficulties with filing returns and making payments, due to a lack of knowledge and understanding among tax authorities. This has resulted in delays and penalties, further exacerbating the problems. Finally, the GST has been criticized for its regressivity. Low-income households pay a greater proportion of their incomes in taxes than higher-income households. This is because GST is applied to all goods and services, regardless of their price.

The GST is an ambitious initiative that could create a unified and simplified tax system in India. However, in order for it to be successful, the government needs to address the difficulties that have been outlined above. Until this happens, the GST will remain a source of frustration for businesses and citizens alike.

Disclaimer: The fears expressed in this issue are my personal views based on years of 'incompetent' experience.

Until Next week