## War within the Bureaucracy AUGUST 08, 2016

## By Dr G Shreekumar Menon, IRS(Rtd), PhD, Narcotics



I have been keenly following the ongoing rift between the Revenue Secretary, an IAS officer and the IRS (IT) Officers Association. What began with a curt and rude letter has snowballed into a major conflagration engulfing the Revenue Board and the rank and file of IT officers across the country, necessitating the intervention of the Finance Minister. This reminds me of the situation prevalent in 1985, when the then Revenue Secretary, an IAS officer launched a witch hunt on IRS officers of both the Boards. Raids, suspensions, charge sheets, sackings, punitive transfers, arbitrary use of Rule 56J, were the order of the day. However, the distinguishing feature of the ongoing fracas now and what took place in 1985 is that while now the IRS is united, in 1985 some IRS officers allied with the IAS Revenue Secretary to let loose a reign of terror, on their colleagues. Much water has flown under the bridge since then.

There is a rightful belligerence among the new breed of IRS, they are not prepared to be bullied by a novice IAS officer, who is yet to come to terms with the complexities of taxation laws, both direct and indirect. Proximity to the PM cannot be a license to vent unjustified anger and umbrage over issues that even the Supreme Court is grappling with. But, issues are not just about ignorance of taxation complexities, but run deep touching the raw nerve of inter service rivalry.

Inter service rivalry is nothing new, it has been in existence since we got Independence, and has been successfully perpetuated by the IAS dominated bureaucracy and the politicians, to absurd levels. The Civil Service Examination is itself inherently flawed, and a minor marks deficiency, leads to career long disparity in service conditions, emoluments and career prospects. Many brilliant candidates could not qualify for IAS because of disparity in assessment by different interview boards, reservation policy and a cap on the number of chances. Certain communities enjoy unlimited chances to take the examination and make it into the IAS in the seventh and eighth attempt. Recently, a lady IRS officer made it into the IAS in her seventh attempt! Can we ascribe any superior mental acumen to her, over the others who could make it only into the Central Services or IPS? In fact, a substantial number of IAS officers are former Central Service or IPS officers. In the IAS academy itself, there is an ego superiority among those who made it in the first attempt and the veterans who keep writing year after year and make it in the third/fourth and further attempts. Many first rank holders have made it in their fourth attempt. The present generation of officers in the IRS are equally qualified like their IAS counterparts; they are doctors, engineers, MBA's, law graduates, and PhD's. They are not willing to put up with discourteous and abrasive behavior, be it from the Revenue Secretary or the Cabinet Secretary. Recently, a Karnataka cadre IAS officer was severely castigated in the social media for having called other service officers as "thieves and thugs". Why are we encouraging and perpetuating such unbecoming conduct on the part of senior civil servants? The problem is that these are all political appointments, done to accommodate favorites for some undisclosed reasons. When the appointments are not done based on meritorious selection, the incumbent needs to be constantly aware of this fact, and behave with grace and decorum to the specialist officers who are only assisting him to achieve politically desired targets. Achievability or nonachievability of revenue targets is not dependent on the officer's skill and knowledge, but on the performance of the economy. That is why wise men in past regimes condoned jugglery and manipulation, in order to depict achievement of targets of all kinds. Experts in this

jugglery tactic were rewarded with plum postings; choice transfers and some chosen few got a Presidential Certificate of Merit thrust on them.Even the present government in power was following the same strategy as was done in the past. Why can't the present Revenue Secretary take to task his predecessor? He was fully in the know of things and issuing self congratulatory statements in newspapers about achievement of targets. If the present Revenue Secretary had reservations about these time-tested strategies, he should have issued proper instructions, instead of feigning outrage, and behaving harshly. It is unfortunate that issues are not studied in its historical perspective, but instead aggravated by indecorous behavior and taken to a flash point, and the Finance Minister has to do the fire fighting.

All these unsavory incidents are happening just when the GST is set to roll in motion. The GST will involve a mammoth exercise involving thousands of officers from various States and services. Is this the time to display brashness, immaturity and the chimera of service superiority? The BJP has taken a great gamble by pitching the GST as its flagship project. As correctly stated in Taxindiaonline, DDT dated 04th August 2016, the Canadian government lost in the elections, because initially the GST failed to click. India goes to polls in 2019, and any wrong move by either, employees, trade, or industry can lead to faulty implementation, and jeopardize revenue collections, which will result in disaster for the present party in power at the Center in the elections. Blue eyed administrators often tend to go wild and throw tantrums, for no valid reason, but they need to be restrained and advised about the virtues of orderly conduct. What has happened is most unfortunate and once again focuses the need for bureaucratic reforms. Let us hope the Prime Minister will not neglect this core area from his reform agenda.

(The author is Former Director General, NACEN & Multi Disciplinary School of Economic Intelligence; Fellow, James Martin Centre For Non Proliferation Studies U.S.A. Public Administration, Maxwell School of Public Administration, Syracuse University, U.S.A., AOTS Scholar, Japan & Registrar, Yenepoya University, Mangalore, Karnataka State, India.)

(**DISCLAIMER** : The views expressed are strictly of the author and Taxindiaonline.com doesn't necessarily subscribe to the same. Taxindiaonline.com Pvt. Ltd. is not responsible or liable for any loss or damage caused to anyone due to any interpretation, error, omission in the articles being hosted on the sites)