

DR. JUSTICE VINEET KOTHARI
B.Com.(Hons.), LL.M., Ph.d., A.C.A., F.C.S.



Judge
Rajasthan High Court



MESSAGE

“*Powerful Pen of a Brilliant Brain*” is how I would like to describe, ‘On the Loom of Time’, an autobiography by a ‘young man’ (because youth is a state of mind, as a great poet said) of 77 years i.e. Shri Shiva Kant Jha, a former bureaucrat at the level of Chief Commissioner of Income Tax, where he served for over three decades and writing the leading beacon light like “*Judicial Role in Globalised Economy*” and few more books indeed makes an interesting reading and that is why on a greater public demand, I think Mr. Jha, should get an applaud for coming out with a revised edition of his autobiography.

My introduction with Mr. Jha is of recent past when I was searching for good study material for my participation in the forthcoming 68th Congress of *International Fiscal Association* at *Mumbai in October, 2014* on ‘International Taxation’ in the Judges’ Seminar and my interest created in the said subject last year, when I contributed a Paper on ‘*Secret Comparables in Transfer Pricing*’ in *Amsterdam in August 2013* in the Congress of *International Association of Tax Judges*, of which I am a Member, and my search incidentally took me to his book ‘*Judicial Role in Globalised Economy*’ and being impressed with the rich contents of the said book, I traced the learned author, who himself contested the PIL

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before Delhi High Court and then before the Supreme Court in '*Azadi Bachao case*', to congratulate him for the wonderful exposition of law given by him and then the budding friendship brought the two souls together in this manner as friends.

'*On the Loom of Time*' gives a deep insight into the towering personality of Shri Jha and touching comments by our former Chief Justice Shri S.N.Jha and leading legal luminaries like Mr. Gopal Subramaniam and Mr. Ram Jethmalani indeed makes me happy and filled with joy to pen these few words in the praise of the person who richly deserves the same. Coming from the family of a freedom fighter, the national character which Shri Jha appears to have imbibed in himself, amply shows in the various Chapters of the said book and indeed human assets like Mr. Jha can only be complimented enough when their rich experience is spread far & wide in this manner. The attraction of the beautiful language composition, rich legal, philosophical and practical knowledge embedded with '*shlokas*' from Geeta and Shakespeare's writings with equal fluency indeed makes it appear like the two poles of the earth are brought together in the writings of Mr. Jha. It is indeed a great pleasure to go through the said book and I strongly feel that those who have the good luck of reading his book will definitely feel inspired and encouraged to lead such a meaningful life as *Shiva* (God) *Kant* (Grace) *Jha* (Brahmin – the Noble Soul).

DR.JUSTICE VINEET KOTHARI

Jodhpur
2nd October, 2014
Gandhi Jayanti.