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## MY YEARS AT NAGPUR

*“A calm and cool man, with intelligent eyes and serenity writ large on his face. An Income Tax Commissioner, a lecturer, an advocate, a voracious reader, a man who compares God with a calm pose tablet, who can speak for hours on any subject under the sun, his desk scattered with books on various topics, ranging from on various topics, ranging from City of Joy to Shri Aurobindo’s Upanishads.”*

—The Nagpur Times, Nagpur, May 13, 1992

In the 22nd year of my service I was promoted to the rank of Commissioner of Income Tax. I was transferred from Kolkata to Nagpur. I worked there as Commissioner of Income Tax (Appeals) till the middle of 1988, and then as Commissioner of Income Tax, Vidarbha till May 1992. I spent almost six years at Nagpur, also known as the ‘Orange City’ because its rich orange orchards produced a plenty of the best quality oranges. Nagpur is the principal place in the region, known from the ancient times as Vidarbha.

After joining my post at Nagpur, we went to the nearby town of Amravati to worship Goddess Girja Devi, who had been the deity of Rukumini, the daughter of Bhishmaka, the King of ancient Vidarbha. Her brother wanted her to marry the mighty King Sishupal whereas her father wished Krishna to be his son-in-law. She was in love with Krishna. She sent a message to Krishna expressing her wish to marry Him. Krishna came to Vidarbha and carried her off whilst all remained mere onlookers. Krishna found this work convenient when she went out of her father’s palace to worship Goddess Girja Devi, ‘Amravati’ means paradise: in fact it was paradise. Its beautiful temple is the Amba Mata temple. The *Srimad Bhagavad Mahapurana* tells us a lot of interesting stories about Rukumini. While I was in the campus of the temple, the whole past turned alive in my mind.

I had completed only four years during my term in Kolkata and so I was not mentally ready to shift from that place. My son and two daughters were studying at college. I was not in a position to leave them in Kolkata. I made a trip to New Delhi to make my submissions before the persons who mattered. But I was not accommodated. I felt that the milk of human kindness had gone dry. But at Amravati, I realised that what had happened to me was good. I could get several opportunities to visit the temple, and to recall what I had read in the *Mahapurana*. After worshipping the deity, I went to a nearby hillock called Ramatek. It is said that Shri Rama had come there while passing through the forest area. It is said that

Kalidas, while observing the roaming clouds in the sky from the Ramatek hill, composed his *Meghdootam*. There is a lovely Kalidas memorial on the Ramatek hill. We spent that night at the forest guest house of the Nagzira forest. Two things happened which I cannot forget : first, the old watchman narrated the story of Rukuminiharan (the way Krishna carried off Rukumini) interspersed with couplets and rustic songs saturated with deep feelings of devotion, second, while on way to Nagpur, just before exiting the forest, we saw at a distance of ten meters an imperious tiger crossing the road. We stopped our car, and stood motionless till the great beast had gone. It had just ignored us.

I had an excellent time in the campus of the Academy for a year. To be amongst the young boys and girls was refreshing and rejuvenating. I delivered many lectures to them, and established a bond of cordiality which has remained evergreen. The campus had Nature's bounty. Morning walk, and evening stroll did well to my health, and healed my stress-strained mind. The vast garden and the sprawling complex had their beauty enhanced by the sprightly faces of young boys and girls often playing, often loitering, often working at this or that, and often seen in deep romance without coyness. They had uncanny insight into the failings of the Administration, and had the boldness to state what they felt despite their administrators' efforts to subject them to the Procrustean bed of bureaucratic discipline.

After a year's stay at the Academy, I shifted to some rented accommodation in the Sadar area. One afternoon I took my children to show them the Sitabuldi fort. They had a lot of interest in seeing historical places. The Sitabuldi fort had been constructed by the Bhonsale Kings of Nagpur just before the famous Third Anglo-Maratha War. The Bhonsales lost the battle of Sitabuldi on the 27th November 1817: it was fought between the Marathas and the East India Company. Sir Thomas Hislop was the most distinguished commander leading the forces of the East India Company in the said War. After his name, Nagpur has the well-known Hislop College where my youngest daughter Anju studied for her B.Sc degree. I discovered many places of historical interest, but the constraints of this Memoir do not permit me to explore what I felt about them.

#### **Dr. Ambedkar: A man turned into an icon**

I came to know that on October 14, 1956 Dr.B.R.Ambedkar, and 75,000 of his followers, got converted to Buddhism in a specially-erected Pandal at Shraddhanand Peth, a mohulla at Nagpur. The 83-year old Mahasthaveer Chandramaani of Burma, and his four Bhikhus, administered the oath of the new religion to Dr.Ambedkar and his wife. Dr. Ambedkar administered the oath to his followers. His followers became known as the Neo-Buddhists. While at Nagpur I visited Shraddhanand Peth several times hoping to catch some spiritual sensations and light, but these remained denied to me.

Dr. Ambedkar had his reasons to criticise Hinduism. "Dr. Ambedkar, addressing his followers, said: he was discarding the Hindu religion as it looked down upon men of his caste, and treated them with discrimination. He would no longer venerate the Hindu Gods nor would he perform any religious pujas."<sup>1</sup> I felt that the great man went too far in his newfound zeal. He could have avoided his wrath had his quest been wholly spiritual. His incessant wrathful criticism was itself a subtle variant of *himsa* (violence). But when all is said, he was great.

Dr. Ambedkar had a meteoric rise, and obtained well-deserved recognition as a jurist of the highest order. His worth was acknowledged by our Constituent Assembly at work to frame the constitution for free India. He was the Chairman of the Drafting Committee, and was undoubtedly a major player in the framing of our Constitution. Many consider him a modern Manu.<sup>2</sup> I doubt if he would have liked to be called 'the modern Manu'. It seems, he did not go deep into the Hindu Jurisprudence, and had a lot of inhibitions as to the Hindu religion for political and social reasons. Our Constitution evidences a large scale borrowings. An opportunity was missed to evolve our own 'Indic Jurisprudence'. Often he is called the 'father of our Constitution'. But such metaphors are never apt. They confuse, rather than illuminate. The quest for Constitution's paternity or maternity is futile. Our Constitution was a collaborative product in which a lot of borrowed ideas had been integrated to serve the needs of our polity. Dr. Ambedkar never arrogated to himself the distinction of being the author of the Constitution. The man of his calibre and perspicacity could never cease to be humble, especially where the matter was between his conscience and truth.

While I sat as the Commissioner of Income Tax (Appeals), I always felt that Dr. Ambedkar, from his photograph tucked on the wall, kept me under his constant vigil. Working under his full view, I felt saddled with an enormous sense of responsibility. When I became the Commissioner of Income Tax (Administration), I found that on the wall, behind my back, was an imposing photograph of Dr. Ambedkar which had been inaugurated by my predecessor-in-office several years back. Every year, on Dr. Ambedkar's Jayanti, a throng of office functionaries would assemble to offer floral tribute to Dr. Ambedkar. It was the customary duty of the Commissioner to solemnly garland him and to offer roses and marigolds to him in recognition of his outstanding services to our nation. After this colourful event in the chamber of the Commissioner, the officers and the officials used to assemble in the first floor hall of the Aayakar Bhavan. Lots of speakers would speak on the various aspects of Dr. Ambedkar's work stressing his great relevance to resolve the contemporary problems. Towards the end, it was for me, as the Commissioner, to say something about him. As I was accustomed to enjoy speaking (perhaps I was in love with my own voice), and as I had admiration for the great 'Ambedkar phenomenon', I used to speak at length which the listeners enjoyed, or suffered. So over years I heard a plethora of ideas about Dr. Ambedkar expressed at different fora. I had many occasions to move from place to place in my far-flung jurisdiction; and I saw Dr. Ambedkar's statues dotting the landscape of the rural and urban Maharashtra. I noticed the people's attitudes of deep veneration towards him.

While at Nagpur, I enjoyed reading Dr. Dhananjay Keer's biography of Dr. Ambedkar. Keer's *Dr. Ambedkar Life and Missions* is an outstanding work. Dr. Ambedkar's contributions have thus been crisply summarised in a sentence in the preface to the book :

"Ambedkar's eternal search for knowledge, his incredible industry and his unflinching aim with which he raised himself from dust to doyen, from the life of a social leper to the position of a constitution-maker, and his heroic struggles for raising the down-trodden to human dignity will constitute a golden chapter in the history of this nation and in the history of human freedom as well."

Dr. Keer's book includes chapters on "War with Gandhi", "Verdict on Hinduism", "On federation and Pakistan", "A Modern Manu", "Shadow of Buddhism" and "Revival of Buddhism". In the chapter on "Old Age", Keer writes (at p.478): "Ambedkar did not accept the *Geeta* at all. To him it was an irresponsible book on ethics, a compromise of all errors." To me this was just a reactionary response by someone so involved in his mundane cause that he failed to see the wood for the trees. He read the *Geeta* to promote his thesis; and here he went wrong. All the ideas for which he stood, and which he found in Buddhism, are obvious in the *Geeta*. It is unfortunate that he missed them. The *Varnaashrama* system does not produce casteism. Casteism is a feature which sprang *ab extra* in our society on account of extraneous socio-political reasons. Perhaps Dr. Ambedkar would not have gone that far if he had not aimed at solidifying his folk to turn them into a powerful engine in the political life of the country.

I read Arun Shourie's *Worshipping False Gods*, which came out in 1997. Shourie examined Ambedkar as a Freedom Fighter, a social reformer, and the reasons for calling him the Manu of our times. Shourie deserves congratulations for writing this well-documented treatise. He is sore at the fact that whilst Ambedkar is "deified", other great benefactors are getting pushed away from focus. Shourie's book tends to become iconoclastic. In my considered view, Dhananjay Keer and Arun Shourie are right in their own distinct ways. The former was portraying Dr. Ambedkar as he was appearing to a vast bulk of Indian society. His ideas and deeds were turned into a trajectory of thoughts in which his personality was projected in a new light enriched with new embellishments. In short, he emerged as a myth capable of becoming more powerful, more effective than Dr. Ambedkar as he was in his flesh and blood. Arun Shourie establishes his conclusions on the evidences of concrete facts gathered under the cold process of research. This approach is not the approach by which the myth is made, or an expanded metaphor is projected with rich layers of meaning capable of guiding some targeted people.

I have no grouse against those whose mythopoeic imagination finds a fertile field in Dr. Ambedkar. If he evolves into a symbol of great ideals to guide and lead our common people he would surely continue to have great relevance in our country. Richards Chase in *The Quest for Myth* observes: "Poetry and myth ..... out of the same human needs, represent the same kind of symbolic structure, succeed in investing experience with the same kind of awe and magical wonder, and perform the same cathartic function." <sup>3</sup> A personality, endowed with mythic dimensions, is capable of developing in the mind of persons in diverse directions, with diverse dimensions in the ever changing contexts of life.

What I am pointing out would be evident if someone compares the psyche of Dr. Ambedkar with that of Rabindranath Tagore, or Mahatma Gandhi. Buddhism could not have been revived the way he sought to revive it. He reacted against what he called Hinduism. He missed a fundamental point that *dharma* admits of no reaction. The Hindu religious institutions and the Shastras deserved re-structuring and new interpretation to remove the dross that had overlaid them over centuries making many of their ideas and institutions anachronistic. Such things must happen periodically. Occasional pruning and use of broomstick are essential. We have seen in our own lifetime how many times we have amended our recently framed Constitution. This is the way the world goes.

I hold Dr. Ambedkar in the highest esteem but I will love to admire him as a great man, rather than as a deity or a myth.

### **A visit to the Wardha Ashrama:**

On holidays, I often went to Wardha and Paunar, nearly 50 kms away from Nagpur. Gandhiji had established the Wardha Ashrama where some momentous decisions had been taken during the Freedom Movement. The mud-built houses are still maintained. The things at the Ashrama call to mind Mahatma Gandhi's lifestyle which has still some educative value for us. The gems of his ideas can be found written on several boards which one can read with great profit. I have quoted two of Mahatma Gandhi's edicts in the Book I of this Memoir, one in Chapter 3 (the Seven Social Sins), and the other in Chapter 4 (the instructions on the right food, and the right way of eating).

I was greatly impressed by the 'Geetai Mandir' at Wardha where on the erect rock slabs all the *shlokas* of the *Gita* had been inscribed. It was a great experience to read all the *shlokas* of the *Gita* inscribed on the ochre rocks. The rocks thus erected, became imagery of great power. (See in Chapter 27, the photograph of Veenapani reading the inscriptions on the slabs erected at the Geetai Mandir at Wardha). The Paunar Ashrama was the Ashrama of Acharya Vinoba Bhave (1895-1982) who was the archpriest of the Bhoodan Movement. I had participated in that movement when I was a student at my school at Darbhanga. At Paunar Ashrama, I could experience some spiritual vibrations. Its past came alive before my mind's eye. I purchased there a lot of books written by Gandhiji and Vinobaji. It was a great experience to read Vinoba Bhave's *Geetai* which is his translation of the *Bhagavad-Gita* in Marathi. Shri Gautam Bajaj guided me to see the activities of the Ashrama and arranged for a meeting with Vinobaji's younger brother Vokavaji. It was greatly satisfying to see that the tradition set by Gandhi and Vinoba was yet not dead. I enjoyed herbal tea; and was charmed by the beautiful cows which made good responses to calls. Someone asked me what I had felt when Vinobaji had appreciated the Emergency that Srimati Gandhi had imposed on us. It was difficult to answer this question as it had elicited diverse responses. I had my point of view. The Emergency was the product of circumstances. Vinobaji had his reasons to appreciate the Emergency as some positive gains could have ensued even from it. The fact that things took sinister turn during the Emergency he failed to visualize. I asked an elderly gentleman to know whether the presence of Gandhi and Vinobaji had any impact on the life of the people of the Wardha region. I was dismayed to find that even here Gandhi's ideas had been forgotten.

### **Shivaji: my hero**

Every year the Shivaji Jayanti was celebrated with fanfare. At the Ayaakar Bhawan officers and the officials would assemble in the conference hall to pay tribute to the great man. In the chamber of the Chief Commissioner of Income Tax, Pune, a grand bronze image of Shivaji had been placed on an imposing teak pedestal.

From the boyhood days I read a lot about Shivaji, and had the highest admiration for this great son of our motherland. While at Nagpur, I had many occasions to think about him.

I would mention one point of contemporary relevance. Shivaji behaved neither like Akbar trying to manufacture a synthetic religious potion for the health of his people, nor like Aurangzeb with monomaniac zest for a particular religion to dominate India's plural society. Shivaji remained an orthodox Hindu, and he subjected himself to the discipline of religious norms. But he considered all religions worthy of great reverence. He maintained the highest level of character in personal life, and was always ready to receive and appreciate good ideas irrespective of the sources they came from. It is strange irony of our history that Shivaji's ideas were forgotten in the centuries after him causing much distortions and distress in our society.

### **My lectures and academic involvements**

During the period I was at Nagpur, I remained associated with Nagpur University in various capacities. I delivered certain lectures on law; and for several years I was a Member of the Board of Examiners for its LL.M Examination. I was a paper-setter and examiner for General Principles of Taxation Law. I enjoyed my association with the University. It enabled me to remain abreast with the changes in the academic world of law. I found the three-day national colloquium on "Perspectives on the New International Law", organised by the University, of great contemporary relevance. Wide range of issues relating to law and policy were discussed. I was one of the members of the Steering Committee set up by the University under the Chairmanship of Dr. M.A. Chansarkar, the Vice-Chancellor. My approach in the field of International Economic Laws, was founded on certain assumptions well described in broad terms by Judge Manfred Lachs of the International Court of Justice in the *North Sea Continental Selfcases* (I.C.J 1969, 3 at 222):

"Whenever law is confronted with facts of nature or technology, its solution must rely on criteria derived from them. For law is intended to resolve problems posed by such facts and it is herein that the link between law and the realities of life is manifest. It is not legal theory which provides answers to such problems; all it does is to select and adapt the one which best serves its purposes, and integrate it within the framework of law."<sup>4</sup>

On December 2, 1991, I had the distinction of delivering a key-note address on Rabindranath Tagore's Nobel Prize winning book *Geetanjali*, at the function organised by the Centre for Literary Interaction and Creativity, to mark the Tagore Day Function at the University Convocation Hall. Appreciating my lecture the *Hitavada* commented: "Mr. Jha further said that Tagore strove throughout his life to promote a feeling of International brotherhood. He (Tagore) wanted modern scientific approach to human management. Mr. Jha said adding that *Geetanjali* was not a mere collection of devotional poems but it explores his self." Mr. B.L. Majumdar commented the following in his letter addressed to the Editor of the *Hitavada*, published on December 18, 1991:

"Inaugurated by Dr.P.L. Bhandarkar, the VC, the 'Centre for Literary Interaction and Creativity' took off to a flying start when on its Tagore Day function in the Convocation Hall, Mr. S.K. Jha, the chief guest, gave a brilliant talk on the universal appeal of the cosmic views of the

*Upanishads*, so effortlessly blended by Tagore in the timeless poems of *Geetanjali*. As one goes through these poems again and again, Tagore appears like a mystic bard unfolding his soul in search of perfection, truth and ultimate spiritual emancipation with total submission to that eternal source of cosmic energy. Mr. Jha certainly illuminated the audience on this aspect with a candid, refreshing approach”

### **My Lecture at the Judicial Officers Training Institute**

I was invited on August 13, 1992 to deliver a lecture on “Linguistic Analysis and Interpretation of Statute” at the Judicial Officers Training Institute, Civil Lines, Nagpur. A number of Judicial Officers were present in the Seminar. I quoted from Richards and Ogden’s *The Meaning of Meaning* (at p. 207) : “A communication or language transaction is a use of symbols in such a way that acts of reference occur in the hearer which are similar in all relevant respects to those which are symbolised by them in the speaker.” I analysed the factors which intervene to cause diverse responses to the problems awaiting solutions. I discussed the broad divisions of meaning of any verbal expression under four aspects : (i) Sense, (ii) Feeling, (iii) Tone, and (iv) Intention. I told them that the import of legal provisions could be gathered reasonably well through the technique of linguistic analysis.

### **As the Commissioner of Income-tax**

I functioned for about two years as Commissioner of Income Tax (Appeals). I always felt that for proper discharge of statutory duty the right perception of the statutory role is essential. The prime pursuit under the Tax laws is to determine the right quantum of tax payable by a taxpayer. This is the task which every assessing officer undertakes. And this is the task which abides throughout the appellate process also. The Income Tax Appellate Tribunal decides issues of facts finally. Only on the points of law appeal lies to the High Court. The powers of the Commissioner of Income Tax (Appeals) are similar to the powers of the Assessing Officers. The courts have spelt out his powers and duties. The finest observation that brings out the role of the Appellate Authority, was made by Lord Hewart, CJ in *Rex v Special Commissioner of Income Tax (ex parte Elmhirst)* (1935) 20 TC 381, 384. What he said can be broken into the following propositions:

- (I) The right determination of the quantum of tax in a given case is not merely or primarily in the interest of a specific individual but is in the interest of the general body of the taxpayers.
- (II) The determination of the right incidence of taxation is in the performance of public duties.
- (III) The duty cast on the Assessing Officers and the Appellate Authorities is to see what the true assessment ought to be.
- (IV) The process of the right determination of tax is a public process directed to public ends.
- (V) The public process of the correct determination of tax cannot be stopped at the option or whim of the Appellant.

The proceedings under the Civil Procedure Code are adversarial whereas the tax-law proceedings are inquisitorial. Analytically speaking there is no *lis* under the tax laws.

When I became the administrative Commissioner, I had the difficult task of dealing with the rival Unions of the employees. The peace of the administration was at times disturbed by their activities. By some freak of circumstances, two Unions were formed there: one patronised by the Congress and the other by the Communist Party. These affiliations made them combative towards each other, each trying to wean away the followers of the other. They fought amongst themselves for supremacy. The poor Commissioner could not escape being caught in the crossfire. Even tiny issues were turned into tremendous problems to shake heaven and earth. I, however, was fortunate to find them accommodative, and amenable to peaceful settlement of disputes. My strictness and their co-operation ensured peace, though attempts to hurl at me the missiles of anonymous letters never ceased; but these had no effect.

My days as the administrative Commissioner were peaceful. The Department scaled new heights in its performance. The officers maintained cordiality, and were highly motivated. In his *John Bull's Other Island*, Bernard Shaw said:

“There are two qualities in the world: efficiency and inefficiency; and only two sorts of people: the efficient and the inefficient.”

I was lucky to get a band of efficient officers to administer the Income-tax Law in the vast region of Vidarbha. But at times, I felt they were more considerate and kind towards me than what I deserved. They knew that I had suffered the heart-ailment, and, perhaps, they thought that they must avoid cruelty to this animal!

The Aayakar Bhavan at Nagpur had a beautiful campus, and the building was remarkably clean. The taxpayers and the tax gatherers alike maintained the discipline of not smoking in the campus. I took interest in gardening. Thick velvety grass grew in the lawn. The lawn, asymmetrical in design, bordered on rich meadows with variegated flowers. The tall dense green trees cast shadows on parts of the lawn. Many hours I spent on the lush green lawn looking at the flowers. I had planted in the campus half a dozen almond saplings. The saplings in their gratefulness to me grew fast, to everyone's amazement, and bore fruits which I could enjoy before I left Nagpur in 1992. Wherever it was possible to plant trees, I saw to it that the trees were planted. The officials and the members of the Bar joined in the *shramadaant* to turn the campus into the garden of Eden. My wife planted several *neem* trees. Once, almost after a decade, I went to Nagpur on way to Akola to appear in a court there as the Department's witness. I went to the Aayakar Bhavan when there was none else in the campus except the guard. I sat under the rich shade of a *neem* tree. I could hear the music that its leaves played for me. Those were the moments of my heavenly repose. I still see it before my mind's eye, and then I lapse into an ecstasy.

### **Facing allegations with Lord Krishna in my mind**

Many things happened while in service, but they do not deserve to be noted. But I would mention one which distressed me a lot. This agonising experience I bore with patience, as Krishna had done in the 'Syamantaka' episode which *Srimad Bhagavad Mahapurana* narrates. First, I would tell you what that episode was in which Krishna stood charged with stealing a precious gem called Syamantaka, and then I would tell you, in brief, the allegations which some knave spun against me out *ex nihilo* (out of nothing) subjecting me to anguish.



The story in the *Purana* goes thus: Satrajit could please the Sun God who rewarded him with a gem which had solar radiance. It could produce a lot of gold every day, and also ensured peace and prosperity. He returned to Dwarika wearing the gem whose radiance dazzled all those who saw him wearing that. Krishna knew what the gem could do, and how Satrajit had obtained that. As the gem could generate a lot of gold every day, and bring the boon of peace and prosperity to the people, Krishna advised Satrajit to donate the gem to the King of the realm for the people's welfare. But Satrajit refused to do so because he wanted vast wealth and immense power for himself alone. One day his brother, Prasenjit, flaunted the gem on his body, and went out into some forest for hunting; but he never returned because he had been killed in the forest. In Dwarika, people speculated wildly at the fate of Satrajit's brother, and came to believe that he might have been killed by Krishna as he alone had shown much interest in the gem. Canard was spread that Krishna killed Satrajit's brother to steal the gem. This rumour grew so wild that even some of Krishna's queens believed that. Krishna was terribly embarrassed. To be doubted by own close relations is extremely bitter and biting

To vindicate his honour Krishna strove to know what had happened to Prasenjit, and the gem. He went to the forest where he discovered that Satrajit's brother had been killed, and the gem had been acquired by the powerful bear of the *Ramayana* eminence, Jambvaan, who presented that to his daughter, Jambavati, young and still unmarried. The *Bhagavad Mahapurana* tells us how Krishna could notice the gem, and how he fought with Jambavaan. From Krishna's invincibility Jambavaan could know that his adversary was Rama Himself in a new *avataar*. So he surrendered, and became suppliant. Krishna obtained the gem, and also Jambavati who became one of his eminent wives. He returned to the King's court at Dwarika, and handed over the gem to Satrajit in the full view of all those present. Thus Krishna could establish his innocence. Everybody realised that it was a folly to cast an aspersion on Krishna.

I was quite depressed on returning from Chennai in October 1989 after my cardiac angioplasty necessitated on account of my heart-attack which I had suffered on the treadmill while undergoing cardiac exercise on August 15, 1989. One day while flipping through a bundle of complaint papers against the officers of that region, I noticed a letter hibernating in the bundle of papers, which shocked me. Someone had written to the Central Board of Direct Taxes that he had paid certain amount by way of bribe to certain officers including myself. I called the Assessing Officer and his Inspecting Assistant Commissioner who held jurisdiction over the complainant's case; and handed over to them that letter of allegations. They said they knew about that. They had already investigated into the allegations and found them false. They had examined on oath the person who had purported to sign the letter of the allegation, and had compared the handwriting on the letter with the handwriting of the person said to have written that. They had noticed that the photocopy of the letter of allegations sent to the CBDT bore some evident indicators to prove its spuriousness: the name of place and date at the top, and signature towards the end were written in English with a pointed pen, whilst the content was written in different ink, with a less pointed pen, and in imperfect Hindi scribbled with an immature hand. They had discovered that this was a

strategy of the informer to pressurise the Department to extract heavy amounts by way of reward for having helped the Investigation Wing with some information against his master. In granting this reward the Commissioner's role was merely to issue a cheque for the amount recommended by the Director of Investigation, a co-ordinate authority. But the informer, in pursuit of his greed, turned oblivious to this fact. As the informer was the taxpayer's accountant, who had turned hostile, he had in his possession some letter-heads duly signed by his master to be used by this 'trusted' accountant wherever, in course of the trade, spread in the far-flung area, situations demanded receipts to be issued for the master's commercial purposes. He used one such a paper for his forgery, and sent its photocopy to the Central Board of Direct Taxes, but later denied to possess its original. The Income-tax Department had seized many such signed, but otherwise plain letter-heads, in course of the search it had conducted in the premises of the said accountant's master. I felt I must go deep into the matter. And like Krishna I set out to discover truth. I called the informer to my chamber along with his son. I even called those two senior officers who had handled the matter. I put my tape-recorder on in my drawer, concealed from their gaze, to record what they had to say. But the old man needed no persuasion to tell his facts. I found him a senile babbler. He came out with ease. He said that the only way to get money by way of reward was to frighten the officers by adopting such ways. He got the allegations scribbled on his master's letterhead, and sent its photocopy to the Board. Later, I drew up a report to the Board narrating everything of relevance, and I appended with that the typescript of the said recorded tape. There the matter rested when I left for Kolkata on my transfer to join the Settlement Commission as its Director of Investigation. I did not hear anything about it thereafter. The episode was forgotten but it left a continuing pang for me to suffer. I recalled Shakespeare's Iago who could easily 'turn virtue into pitch', as he could "make the net/That shall enmesh them all".

### **When I ascended Sri Rama's arrow to come back amidst you all**

On August 15, 1989, I suffered from a massive heart-attack while exercising at the Stage III on the treadmill at Dr. Mahorkar's Avanti Heart Clinic at Ramadashpeth at Nagpur. On being struck, I felt I was sinking into a deep dark bottomless well. Hours passed. I didn't know whether I rolled down, like a pebble hurled down into the bottomless dark pit, or I had disintegrated into molecules to get merged in darkness. But I felt I was moving slowly upwards on an arrow of a beam turning faster and faster as it ascended up. Moments came when I realised I was on bed with a lot of electrical instruments around me, and a string of electrodes attached to my body. I found myself caged in with wires. I felt I had moved up from darkness to light ascending on Sri Rama's arrow.

### **Concluding Reflections**

At the end of my term at Nagpur in 1992, I found myself in the state of feelings which brought back to my mind Charles Dickens' novel *A Tale of Two Cities* (1859), especially its opening line: "It was the best of times, it was the worst of times..." At Nagpur, I experienced what could be the best in my life, and what could be the worst in it. My heart cracked both literally and metaphorically. I had joys of great

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intensity. I had distresses which could be borne best in silence. If life gives me a chance, I would express such feelings only in some fiction or poetry. One's autobiography is written with candour, but, as my primary school teacher had said : 'Total candour can be only between oneself and one's God'.

## NOTES AND REFERENCES

1. *The Times of India* October 15, 1956.
2. Vide Chapter XXI "A Modern Manu" in *Dr. Ambedkar Life and Mission* by Dhananjay Keer published by Popular Prakashan, Bombay.
3. *The Quest for Myth* quoted in William K. Wimsatt and Clanth Brooks in *Literary Criticism* on p.711.
4. Quoted in *Introduction to International Law* by J. G. Starke (Tenth Edition) pg.178.