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## ON MY RETIREMENT

*Oh perpetual revolution of configured stars,  
Oh perpetual recurrence of determined reasons,  
Oh world of Spring and Autumn, birth and dying!  
The endless cycle of idea and action,  
Endless invention, endless experiment.*

—T.S. Eliot in the First Chorus in *The Rock*

*'The time has come,' the Walrus said, 'to talk of many things:  
Of shoes – and ships – sealing-wax – of cabbages – and kings -.'*  
—Lewis Carroll's "Through the Looking Glass"  
in *Alice in the Wonderland*

At 4 p.m. on March 31, 1998 I retired from the post of the Chief Commissioner of Income-tax-II, Delhi. I experienced in my farewell function a pregnant void where one phase had ended and the other was yet to begin. In the *Bhagavad-Gita*, Lord Krishna asks Arjuna to ascend the chariot of action to discharge his duties. In the *Astavakara Maha Gita*, the Rishi reminds King Janaka that it was time for him to get down from the chariot of actions to begin his *sannysa yoga* (a phase of renunciation and withdrawal). For me, the point of time had come to get down from my chariot on which I had ascended in 1964 by joining our government service. I was given a farewell in the Central Hall of the Central Revenue Building, New Delhi, at 4 p.m. Nice words were said about me. Whilst they said good words about me, I was weighing myself to feel how much I deserved them. In my reply I acknowledged my great debt to the Income-tax Department which I had served for more than three decades. Like Lord Denning, I quoted Lord Bacon:

“Hold every man a debtor to his profession; from which as men of course, do seek to receive countenance and profit: so ought they of duty to endeavour themselves by way of amends to be a help and ornament thereunto.”.

It was the ethos of this Department which became for me a chrysalis. A village-bred and muffed educated lad, who had studied English grammar on the mango-tree, or at the mound of hay, and enjoyed tending his cows with pleasure infinite, was transformed from dross to gold (at least in his assessment). His journey in life from literature to law has been through his days in the IRS. I ended my reply with two quotes: one again from Lord Denning who concluded his reply in his farewell speech saying: “I wish I could say as a great man once did when

his departure was at hand: 'I have fought a good fight. I have finished my course, I have kept the faith'"<sup>1</sup>: the other from Osho's oeuvre. I render Osho's ideas, as I recall them, in English thus:

The *dharma* of a boat is to cruise on the water  
It doesn't know where it must come to a halt.  
If it comes to halt, it trembles even to capsize  
If it keeps moving on, it goes on making waters tremble.

Once I asked an officer of proven integrity and acknowledged competence to reflect on his long years in the Income Tax Administration. Wistfully, he said that the story of the Tax Administration is virtually the myth of Sisyphus. In Greek mythology there is a story about Sisyphus. Camus has written *The Myth of Sisyphus*, Sisyphus worked hard to push uphill a stone that rolled down again and again. His toil was endless and fruitless. In my view, the metaphor expresses cynicism. It is interesting to mention that H.H. Monroe, Q.C. dedicated his book, *Intolerable Inquisition? Reflections on the Law of Tax* to the tax gatherers in the following words:

"These lectures are respectfully dedicated to those who truly endure the heat and bear the burden, Her Majesty's Inspectors of Taxes."

I never felt that I was like Sisyphus. I had problems but I took them in stride, and endured the heat and bore the burden in administering the tax law with satisfaction.

## II

I had been transferred to Delhi in June 1997 as Chief Commissioner of Income-tax. I was asked to hold the Patna charge as my additional charge for some time. In New Delhi, I resided in Flat No.2.1, MS Flats, at Shahjahan Road just opposite the Union Public Service Commission. It was interesting that the landmarks of the beginning and the end of my service career met at Shahjahan Road. I was not sure whether my transfer to Delhi was in appreciation of my request, or because my continuance at Patna was irksome to persons who mattered. The ways of the administration are often mysterious.

On April 1, 1998, the Chief Commissioners of Income Tax and the Commissioners gave me a touching farewell. They presented to me the following books:

- I. *History of Western Philosophy* by Bertrand Russell.
- II. *The Rise and the Fall of Great Powers* by Paul Kennedy.
- III. *A History of God* by Karen Armstrong.
- IV. *The First Man* by Albert Camus.

The books were placed on a high table. Many of my distinguished colleagues signed these books. Some of them noted in the books some insightful comments and suggestions. I treasure them with a sense of gratefulness. Their hands kissed the pages. I felt that much thinking must have gone into the selection of these books. In the process of selecting these books they virtually evaluated me. On the title page of the *First Man* by Albert Camus, my friend O.P. Srivastava, Chief Commissioner of Income Tax Delhi-I, wrote: "Dear Shri Jha, Sending back to Literature". This cordial command was reinforced and reiterated by many others. These comments brought to my mind what Professor Mahendra Pratap,

my teacher at L.S. College at Muzaffarpur, had written in the testimonial he had given to me as the Head of the University Department of English. He had mentioned in his certificate that I was cut out for literature. I too often feel that somewhere in my life I lost my way.

When Lord Denning retired after a long and glorious career as a Judge, he replied to his farewell speeches at the Inner Temple. Perhaps, he had in his mind what troubles most persons on retirement. In his own characteristic way, he quoted Theo Mathew's advice on retirement given in his well-known *Forensic Fables*: The story tells us about a wise old bird who retired from the Bench the very moment he had done his 15 years. His friends told him that he would be bored to tears, probably he will pass away in near future. The story tells us that he organized his post-retirement period so well that he lived long and lived well. It is interesting to consider the way he lived after his retirement. It is interesting to read in the words of Theo Mathew as quoted by Lord Denning in his *The Closing Chapter* (p. 37)

"The Wise Old Bird took a Nice Little Place in the Country, and Thought Out an Admirable Routine. He Rose Late, Breakfasted Comfortably, Read The Times (Skipping the Law Reports) and had a Look at the Pigs. Then he Lunched and Read a Novel. At Four-Thirty the Wise Old Bird Took a Cup of Tea and had Another Look at the Pigs. At Seven-Thirty he Dined, Finishing up with Two Glasses of Vintage Port, an Old Brandy, and a Cigar. Before Retiring to Rest he Consumed a Stiff Whisky and Soda, and had Another if he Felt he Wanted it....The Wise Old Bird Firmly Declined to be Bothered with Quarter Sessions, Petty Sessions, or Any Nonsense of that Kind. He thus Survived to Celebrate his Ninety-Eighth Birthday and had the Extreme Satisfaction of Outliving All his Contemporaries. Moral. - *Retire.*"

Shri Shree Narayan Singh was one of my colleagues during my first phase at Patna (1965-75). He loved quoting Vidyapati and Tulsidas. We had shared many unforgettable moments of delight and distress. He retired long back, and is settled at Ranchi. After several years of his retirement, he met me while I was having an evening stroll in the Lake area of South Calcutta. I asked him how he spent his time, and organized himself after his retirement. He said: "It goes on well. After my afternoon nap I go to a nearby Hanuman Temple where I recite the *Ramcharitmanas* to Hanumanji." I told him: "Well, You have made Hanumanji your captive audience. It is good. It is said that, Hanumanji manifested Himself to Tulsidas on the bank of Chitrakoot. Who knows, someday he would manifest Himself to you in the temple." He smiled and said, "That would be His Grace. For a few months I recited the *Ramcharitmanas* when the Lord was the only listener. Later on, many persons started coming to listen to my recitation. I am happy and satisfied."

Organizing oneself after retirement becomes a great task. Most retired persons remain nostalgic about the past. Either they hate it, or they remain emotionally attached to it. In season or out season, they go back to their lost years narrating this or that; thus cruelly taxing the patience of their listeners. Osho has given a graphic account of the plight of the retired officers in his own characteristic way in his *Ashtavakara Maha Gita*.<sup>2</sup> You may read it in the 'Notes and References' of this Chapter.

It was the morning of April 5, 1998. I was sitting in my balcony at my M.S. Flat at Sahjahan Road in New Delhi. My wife had brought a cup of tea which I was slowly sipping. I was observing the storm of my life in the ripples of my tea-cup. My mind went back. I was surely not what I had been when I had joined the University as a lecturer in 1960, or the Indian Revenue Service in 1964. I had suffered a massive heart attack, and had undergone three invasive cardiac procedures of angioplasty. I picked up a book, and flipped through it. I read what Seneca, a Roman Stoic Philosopher (c.1 BC – 65 AD), had said in his dialogue '*On Tranquillity of Mind*':

“If Fortune has removed you from the foremost position in the state, you should, nevertheless, stand your ground and help with the shouting, and if someone stops your throat, you should nevertheless stand your ground and help in silence. The service of a good citizen is never useless; by being heard and seen, by his expression, by his gesture, by his silent stubbornness, and his very walk he keeps... Why, then, do you think that the example of one who lives in honourable retirement is of little value? Accordingly, the best course by far is to combine leisure with business, .....for a man is never so completely shut off all pursuits that no opportunity is left for any honourable activity”.

It was inspiring. It led me to pray to God that in the rest of the years of my journey in the world, I should never be (to say in the words of T.S. Eliot): “Like a patient etherized upon a table”.

#### NOTES AND REFERENCES

1. Lord Denning, *The Closing Chapter* pp. 20-21
2. The psychologists say that men after retirement die early. The difference is of ten years, not a small period. The man who can live upto 80 years when he retires at 60, he dies at 70. That man could have lived for eight decades. There was no reason for his death. But one cause he had. He was a Collector or a Commissioner or a Police Inspector or even a Constable or a School Teacher. Even a School Teacher has his ego. He too has his own world. He keeps his hegemony certainly at least over 30 or 40 students. He controls them, he is the emperor there. It is said when Aurangzeb imprisoned his father. His father told him that he didn't like that place. He asked his son to send 30 or 40 small boys so that he could open a school. It is said that Aurangzeb said that though his father was in jail, his ego had not ceased. He intended to lord over 30 or 40 students. Aurangzeb made the requisite arrangement. Even a Teacher of a small school is the King in world of 30 or 40 students. Even the greatest Kings would not enjoy so much of majesty. If he commands them to stand up, they stand up; if they command them to sit down, they all sit down. Everything is in his hands whether a School Master, a Collector or a Deputy Collector or a Minister, whosever he may be, once he retires his power is gone. Nobody greets on the way now: nobody realises his relevance. He appears useless as if thrown on the heap of garbage or hurled in junks. Now he is not needed. People tolerate him but from their response it is clear that they suggest: “Please leave me. Forgive me. Now for what have you come here? Let others work.” They were the persons who danced around him. Now they just evade him. They were the persons who, once, massaged his feet; now they are not to be seen. Now suddenly the balloon of ego shrinks; as if the balloon is punctured and the trapped air is getting out. Now life has lost meaning. And death-wish stands generated. He starts thinking: Now it is time for me to die. After retirement persons die early. This was because the whole strength of life lay in his empire, now lost. Someone is the Head Clerk: he had some clerks under him to exploit. Your status does not make any difference. You may be a peon. But even the peon has his ego. When you go to an office then observe the peon. He is on his stool sitting outside: mark his arrogance. He tells you, “Stop”. [Vol. I p. 67]. (translated from Hindi).

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