

## INCOME TAX ADMINISTRATION : RETROSPECT AND PROSPECT

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J.Bronowski aptly observed:

There are many gifts that are unique in man ; but at the centre of them all, the root from which all knowledge grows, lies the ability to draw conclusions from that we see to what we do not see, to move our minds through space and time, and to recognise ourselves in the past on the steps to the present."\*

Contemplation on what we have seen ("retrospect") and what we do not see ("prospect") is a pursuit of critical sense and creative imagination under an overarching principle of uberrima fides, the utmost good faith. " A long perspective", says Bertrand Russell," gives weight and substance to experience"#. An endeavour to catch the silhouette of the future is integral to the management by objective which parallels the perspective study that the artist does trying to see in a poetic flash, the shape of things to come, a prevision of what one wishes to achieve . Three cheers for the National Academy of Direct Taxes which provides us a forum for discussion where minds can move down the memory lane and where our imagination can chart the course of future from the observation-post in this fin de siecle of the century on the flux of the 21st Century.

2. Over these decades we have wrought by the sweat of our brow the architecture of the Income Tax Administration which now is a house of many mansions. In 1964 when we assembled at Nagpur for our Training we spent our days in Spartan style though the memory of an intimate interface with the members of the Faculty and their profound insight into the laws and practice of Income Tax would remain in our lives ever

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\*.J.Bronowski;The Ascent of Man.P-19.

#. Russell, Autobiography. P-627.

green; and we owe to them profound professional debt. The National Academy of Direct Taxes is, to say the obvious, the most appropriate place where lessons of the past and the ideas about the future are synergised and evaluated under a stereoscopic perception without inhibition, stock-responses and nostalgia " since nostalgia is one of the most universal of human emotions, those of us who are above fifty are likely to feel almost uncontrollable distaste for the form that recent change has taken."\$. I wish in all the years to come the National Academy of Direct Taxes would continue to be place where debt to the profession is whole heartedly acknowledged with a sense of pride reminding one of what Lord Bacon said:

"Hold every man a debtor to his profession ; from the 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."

3. 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 a myth of Sisyphus. In Greek mythology there is a story about Sisyphus. Camus has written a novel The Myth of Sisyphus. Sisyphus worked hard to push uphill a stone that at once rolled down again. His toil was endless and fruitless. In my view the metaphor expresses cynicism. Presence of some pathogenic factors should not remove the positive health from our focus. H.H.Monroe, O.C. & Presiding Special Commissioner, delivered the 1981 Hamlyn Lectures published under the title INTOLERABLE INQUISITION? Reflections on the Law of Tax. He examined in extenso the history of the Income Tax Law, Parliament's Part, The Judges' Role and the Law of Tax and the Common People. He struck a characteristic note of positive appreciation for the work of the tax gatherers in the following words:

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\$.Philip Toynbee, "Values under Attack" Our World Today.

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

3.1 By enduring the heat and by bearing the burden over the decades we have ensured some measure of social acceptance of the tax law. The success of the tax law substantially depends on the degree of public acceptance. Judicial attitude towards the Tax Law has been ambiguous. The most dominant strand in the judicial response to the tax law continues to be what Lord Cairns said more than a century back in the Pryce Vrs. Monmouthshire Canel and Railway Co. E

"The cases which have decided that taxing Acts are to be construed with strictness and that no payment is to be extracted from the subject which is not clearly and unequivocally required by the Act of Parliament to be made, probably meant little more than this, that, in as much as there was not any a prior liability in a subject to pay any particular tax, nor any antecedent relationship between the taxpayer and the taxing authority, no reasoning founded upon any supposed relationship of the taxpayer and the taxing authority could be brought to bear on the construction of the Act., and therefore, the taxpayer had a right to stand upon a literal construction of the words used whatever might be the consequence."

The same notion is expressed by Shri Sabyasachi Mukherjee, Chief Justice of India in the following words:

"One would wish that one could get the enthusiasm of Justice Holmes that Taxes are the price of Civilization and one would like to pay that price to buy civilization. But the question which many ordinary taxpayers very often, in a country of shortages, with ostentatious consumption, and deprivation for the large masses, ask is, does he with taxes buy civilization or does he facilitate the waste and ostentation of the few. Unless waste and ostentation in Government spending are avoided or eschewed, no amount of moral sermons would change people's attitude to tax avoidance."¶

3.2 The remarkable ascent in the collection of taxes evidence the gradual acceptance of tax law duties to the Revenue and the general appreciation by the society of the

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E.:(1879) 4.A.C.197 H.L.

¶.:CWT V.Arvind 173 ITR 479,487.

role of the tax gatherers . There is clearly an evidence of a "paradigm shift" when our sense of the very nature of a subject and its possibilities and limitations are changing radically fast. The situation that W.S.Gilbert's Ruddigore \*\* portrayed has yielded to a situation where tax is looked upon as a public interest.

3.3 It is worth mentioning that the most important public interest litigation of modern times pertains to the law of Income Tax: IRC Vrs. Federation of Self-employed (1981) 2 All ER 93 referred by our Supreme Court in the seminal decision S.P.Gupte Vrs. Union of India AIR (1982) SC 149.

4. In 1964 while we were at the National Academy of Administration, Mussorie, we had the privilege of listening to the illuminating lecture by Shri S.K.Dutta, I.C.S., the Director of the Academy. He expressed apprehension that a sort of casteism might overtake our fragmented civil service. The decades which we have waded through with trials and tribulations show that his apprehensions were not baseless. It is high time to think of restructuring our civil service keeping in view the French and the Japanese models. The Members of the Income Tax Administration constitute what should be clearly recognised as the statutory civil service. We are appointed to the statutory posts and get promoted to superior ranks in the hierarchy to hold statutory posts. This differentiates the tax gatherers from the general run of civil service. On evaluation of the service specifics Prof.Kaldor in

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\*\*.:Sir Ruthven Murgatroyd, Bad Baronet of Ruddigore, is cross-examined by his ghostly ancestors. Has he discharged his obligation under the Witch's curse to commit a crime a day ?

"Rob. Really I do not know what you'd have. I've only been a bad baronet a week, and I've committed a crime punctually every day.

Sir, Rod. Let us inquire into this Monday?

Rob. Monday was a Bank Holiday.

Sir Rod. True, Tuesday ?

Rob. On Tuesday I made a false income tax return.

All. Ha! Ha!

1st Ghost. That's nothing.

2nd Ghost. Nothing at all.

3rd Ghost. Everybody does that.

4th Ghost. It's expected of you."

1956 in his Report on Indian Tax Reform made the following suggestions:

"an efficient administration requires the ability of the Department to attract the best talent.... in adequate numbers. This in turn is very greatly a matter of the conditions of pay and prospects in the service. In this respect I feel that there is too much of false and misguided economy in India. So long as.... the Local Income Tax Officer starts with a salary of Rs.350(including extra allowances), and even after a number of years of service an Officer occupying a position of considerable responsibility earns Rs.500-600 a month, it is idle to expect that the highest standards of efficiency can be attained... I have a feeling that it is fundamentally wrong to pay officers on whose attitude and conduct very large sums of money may depend, at such extremely meagre rates. Without in any way wishing to cast aspersions on the general standard of integrity in the Department which I am sure is very high - it seems clear that an Income Tax Officer living on a very modest scale cannot have the self confidence and sense of social equality necessary to stand up to 'great men' earning many lacs of rupees, with whom he may have to deal. I feel that if an extra crore of rupees were spent on raising the standard of salaries in the Revenue Department- the cost of raising the salary of Income Tax Officers to say Rs.1000 after a preliminary trial period of 5 years and rising to Rs.2000 a month in the normal course could hardly exceed that amount- the return to the state in terms of additional revenue collected is bound to be many times the additional cost."

4.1 Prof.Kaldor's suggestions is now a part of our "national unconscious". We reap only the consequences of our action and inaction. The words of John Kenneth Galbraith come to my mind:" Here another great constant in economic life: as between grave ultimate disaster and the conserving reforms that might avoid it, the former is frequently preferred:" (A History of Economics.P.236).

4.2 The recognition of our service as a statutory Civil Service, the setting up an effective Administrative Service Commission, and the general acknowledgement that the Tax Administrators discharge the commission given by Parliament would insulate the Tax Administration from extrinsic factors. Various Commissions in their reports focussed on the unhealthy

factors governing the relationship between the Ministers and the Civil Servants ( vide Shah Commission of Inquiry, 3rd and Final Report page.235) . Chapter 9 of the Shah Commission of Inquiry, Interim Report-II discusses the aberrations which occurred during the Emergency in the matter of the exercise of power under Section 132 of the Income Tax Act. I refer to this in the utmost good faith thinking as Churchill thought when he said in the Gathering Storm:

"It is wrong not to lay the lessons of the past before the future."

Only in the moments of crisis the quality of an organisation is tested as then its ascent is always teetering in the balance. The exact role of the Tax Administration is beautifully set forth in the words of Lord Hewart (20 T.C.381,384).

"The fact that the notice of the appeal had been given not merely made it possible but made it obligatory upon the Commissioners that they should take certain steps not merely or primarily in the interest of the individual appellant but in the performance of their duty imposed upon them in the interest of the general body of the taxpayers, to see what the true assessment ought to be, and that process, a public process directed to public ends can not be stopped as the option or the whim of the appellant who after giving notice begins to realise that if he pursues his appeal it may be the worse for him."(emphasis supplied).

In 1964 Mr.C.C. Ganapathy our Director of Training, said precisely the same when he instructed us to gather tax not a paise less not a paise more.

5. I have spoken of what the historian of modern science Thomas S.Kuhn said "Paradigm shift". We have undertaken to bring about revolutionary changes in our economy. It is worth remembering what Alvin Toffler said in his Power Shift:

The Revolutionary new economy will transform not only business of Government. It will do this by altering the basic relationship between politicians and bureaucrats and by dramatically restructuring the bureaucracy itself."

The traditional command structure requires modification.

5.1 Over the years the Tax Administration has undergone some remarkable changes. The most remarkable experiment is resort to computerisation. The future of the Tax Administration substantially depends on to what use we put the fruits of the new technology. Computerisation increases the know-how and improves efficiency of services. It integrates complex processes and helps create database on an unprecedented scale capable of being analysed in many sophisticated ways. It has to be drummed into the ears of everyone that there is no alternative to computerisation. As with a shovel we do not win Coal nowadays so the conventional method of work is inadequate to meet the challenges of the present. Computer-friendly environment is essential.

5.2 Command of the time is that all the tax gatherers be computerate (able to use computers, familiar with the operation of the computers). Computerization provides electronic alternatives to the conventional bureaucratic communication system. It would cut down on the degree of "vertical integration" enabling the senior managers have greater access to things being done in the field and greater involvement in shaping the landscape of the Income Tax Administration. It would enrich the officers with the latest comprehensive knowledge of the different provinces which are relevant to the administration of the Tax Law. By learning computer languages and by developing new technological skills the Administration would be able to frustrate the tax design of the tax evaders. (Cases of Computer frauds are getting reported in law reports). It will help in conducting investigations. It would help the Administration to cope with the pressure of processing the returns and statistical figures. In fact, the tax administration is at the threshold of experiencing a new birth, what the Japanese call SOGYO. Under the new administrative culture our organisation would become to use what Alvin Toffler says, "a living creature" a very suggestive post-bureaucratic metaphor.

5.3 The direct recruits should be allowed to jump on the bandwagon of this revolutionary change. They have wider vision and are supposed to be more responsive to challenges. It would be excellent if all the returns are processed through computers and our officers concentrate on a few cases only where the mark of the Tax Administration is made evident. The present scenario is somewhat dismal. Prosecution cases flop, imposition of penalty is seldom upheld, additions are most often knocked down. Predicament of this sort brings to the mind of even the ablest the myth of Sisyphus. Modernisation would motivate the organisation by generating the individual's drive.

5.4 The most powerful drive in the ascent of man is "his pleasure that he loves to do what he does well, and having done it well he loves to do it better." Besides, the new emerging scientific culture leads of the recognition of the provisional and relative nature of our perceptions. This approach would make us appreciate the pragmatics of the Administration better.

6. An important condition for the success of the Tax Administration is the general awareness that the violation of the tax-law would be quickly noticed and surely punished. We have made some remarkable efforts but the achievements are far from satisfactory. In passing, I would make some comments on the following:

- (i) The power to conduct search and seizure.
- (ii) The power to levy penalty for concealment of income and particulars relating thereof.
- (iii) The power to prosecute for offences.

6.1 There is an impression going round that coordination between the Investigation Wing and the Assessment Wing is not properly established. It would be better if the integration is at the Commissioners' level as the functional bureaucracy is



most effective when the command structure is Pyramid-like. Power of search-seizure, if exercised with unwarrented zeal, may turn counterproductive. Some assesseees may articulate their strategy to keep their eggs in different baskets with the design to pass on the loss of some baskets to the consumers. Evaluation on cost-benefit calculus is also worthwhile. Besides now it is possible to claim damages for improper or vexatious searches (vide the decision of the House of Lords in IRC Vrs. Rossminster Ltd. (1980) 1 All ER. The Investigation Wing should be equipped with technological devices needed for intelligence gathering, decision making and operational needs.

6.2 The provisions pertaining to the levy of penalty for concealment of income have not had desired results. The law on the point was stable before the Explanation inserted in 1964. The Explanation inserted by 1964 brought about, in fact, no change. Deliberateness is part of the natural and normal meaning of the word conceal. The omission of the word deliberately was a mere exercise in English prose. Subsequent Explanations have not served any purpose. Courts have spoken in many voices. It is better to see what they do than what they say. The 1964 Explanation was on the model of an Explanation introduced in the British Income Tax Act. The provision was found of no use there and was done away with, but in our law it has had curious and complex birth and rebirth.

6.3 Over these decades interesting provisions were made to punish the tax offenders. Some of these were in the light of recommendations of the Law Commission's Report on Economic offences. The provisions relating to offences have not yielded desired results. The Courts are yet to appreciate the innovations. We have a most ineffective machinery to conduct court cases. It is high time to have in each Chief Commissioner's region one well equipped legal cell which can ensure good performance in the criminal litigation. Constitution of Special Courts, empanelment of good Counsels and the motivated officers are most needed.

7. The Income Tax Act has become so complex that most often comprehension of many provisions is an exercise in utter frustration. Fundamental principles of the Income Tax Law are simple. Various statutory provisions are either illustrations or overridings or deviations. Many matters touching economic management are unnecessarily interjected into the Act. Keeping in view the changed realities there is an urgent case for a new codification. As the Tax Law incorporates the intricate concepts of property jurisprudence, Criminal Law, Corporate jurisprudence, Civil Law and the terms and norms from the province of commerce and industry it will remain complex. This is time to think of a new morphology of the tax law where broad principles are enacted with suitable illustrations as done in some other laws. H.W.Fowler in the preface to the Concise Oxford Dictionary said "define and your reader gets a silhouette; illustrate, and he has it in the round."

8. On the tax-base. In December 1965 we witnessed the same concern for the widening of the tax-base as it is being seen now. We have made a lot of efforts with modicum of success. Not many taxpayers are likely to emerge from our predominantly agricultural sector. National character as it is people pay taxes only when they must. Mere increasing the number of taxpayers without reasonable revenue productivity may cause unnecessary distractions and load sapping our energy and distorting our engineering of the Administration's scarce resources. Analogy with the United Kingdom is misconceived as facts and values fundamentally differ. In fact, there is a case to shed off some infructuous cases. Our motivated and intense administration would surely zero in on potential cases. This would require a change in the landscape. Narrower jurisdiction would help in this task: further this would help creating more promotional avenues.

9. Now we persuade ourselves to be customer-friendly towards the Taxpayers. It is a spacious pleading and can even be counterproductive. The expression "computer-friendly" is defined in the Shorter Oxford Dictionary: "suitable for use with computers, compatible with computer; (of a person) well disposed towards computers, computerate." The word customer means "a person who buys goods or services from a shop or business" (COD). A taxpayer is surely not a customer in this sense. The Shorter Oxford Dictionary gives an obsolete sense of the word customer: "Person with whom one has dealings, an associate, companion". I do not think it is proper to borrow this early seventeenth century obsolete sense of the word "customer". In fact, taxation is an exercise of the States sovereign power: of course, the exercise is subject to the constraints of the operational realities of a democratic society. In my view the best way to inspire the tax gatherers and the tax payers is to highlight their duty: to say what Lord Nelson said in his famous call to the fleet at the Battle of Trafalgar: "England expects that every man will do his duty. The Flag displayed the four letters -DUTY. Leon Duguit believed in the cardinal principle that the foundation of public law and public service is on the discharge of reciprocal duties (ALLEN Law in the Making Pg.40). In Hindu jurisprudence what is stressed most is "KARTAVYA", Medhatithy, one of the earliest commentators on Manusmrity, explained the term "Dharma" as Duty: Dharma Shabdah Kartavyata Vachanah. The Gita contains the last words on psychology, philosophy, management, jurisprudence.....: it declares that the actions (Karma) should be in tune with duty (Kartavya). The expression customer friendly is a mere embellishment; and despite romantic resonance may lead in some situations to question the very authority to tax.

10. On the structural side of the Tax Administration I consider it worthwhile to mention, interalia, the following two points:

(i) It is high time to have in our country an institution we may call it the Union Administrative Services Commission. It should do for the Administrative Services what the High Court does for the subordinate judiciary. The Civil Services should be under the jurisdiction of the Commission in respect of the disputes touching recruitment, promotions, duties and discipline within services. The Members of the Commission should have fixed tenure till the age of retirement and should have the security enjoyed by the judges of the Supreme Court. Under our administrative jurisprudence the Courts under Article 226 or under Article 132 of the Constitution have played extremely restrictive role in service matters because of their interpretation of their supervisory jurisdiction, and the Constitutional mandate under which the Doctrine of Pleasure is the burden of the Cross under Article 310 of the Constitution. For commitment to our mission there is an imperative need that fear, the worst of the negative feelings, must be eliminated as fear makes men small, and small men can not achieve great task which the years to come would demand. Administrative process has to be transparent and the milk of human kindness should saturate it.

(ii) Some new experiments in the matter of the appellate control may be in the offing. The Law Commission is considering the Tribunals at work. It would be good if an institution like the Council on the Tribunals be set up in our country. This may remove the blemishes of the I.T.A.T. noticed long back by the Law Commission. To say the obvious, the blemishes are now endemic. The idea of setting up the Tax Court on the U.S. model is under consideration. It should be under article 247 of the Constitution rather than under part XIVA of the Constitution : as the article 247 would make the Tax Court a Court in strict sense whereas part XIVA would make it an ordinary Tribunal. All Courts are Tribunals but all Tribunals are not Courts.

To meet the new challenges the bureaucracy of the tax gatherers has to undergo, in fact it is in their process, a creative revolution. What is the obsolete, the anachronistic and the ramshackle must be shrugged off and cast off the outfit. Some sort of the "gale of creative destruction", to borrow the pregnant phrase made famous by Joseph A. Schumpeter, should set off a creative process. Even if reluctant we have to change. Failure to recognise this is now a formula for obsolescence and for accumulating error.

11. Informal networks within our bureaucracy would give the Tax Administration much needed internal coherence. One of the important parameters of the bureaucracy is predictable long term career-paths which ensure reaching heights at appropriate time. With massive work-force of young direct recruits career-paths are to be redesigned so that they reach the level of satisfaction. Depression on account of apprehensions as to prospect may inhibit their sense of belonging. In the years to come our administration would have work-force mainly of two types: those responding to the sophisticated challenges and those manning the routine and the peripheral matters. Both are valuable but their role would demand different calibre. With the levelling down of education much of our work-force is to be trained for playing a complex role. Management by Objective requires a clear headed view of investment in the human capital because the Ultimate Resource of the Administration is the individuals at work. Japan recognised this. This contributed to the evolution of a good partnership between the Civil service and the world of commerce making the Japanese experiments more meaningful than the experiments made in the U.K. and the U.S.A. Job classification criteria governing the Assistant Commissioners have become substantially otiose: they require a fresh look.

12. The Officers of the Tax Administration have to be on continuous process of enrichment of knowledge. They have to keep abreast with the changes which gush on us with speed and bang.

O world of Spring and Autumn, birth and dying!  
The endless cycle of ideas and action,  
Endless invention, endless experiment.

(T.S.Eliot : The First Chorus from The Rock.)

It is unique that knowledge nowadays is fast becoming transient, and perishable. Today's changes come at a faster pace than what the conventional bureaucracy can handle .

Knowledge is substantially becoming a substitute for capital, for energy, for labour, for raw materials, for space, for time and for transportation..... The value of information is fast becoming more than most. An Assessing Officer has to cope with changing laws, shifting attitudes to laws and administration, emerging new protocols and patterns in the world of commerce and industry, frequently devised subtle tax planning amounting to a strategy-cum-strategem. Even law as a branch of knowledge illustrates the phenomenon of fast change : The Benami Transactions (Prohibition) Act, 1985 abrogated certain fundamental aspects of the law of Benami stable for more than a century; The Supreme Court interpreted it to mean abrogation wholesale, past-present-future, except to the extent saved (Nithilesh Kumari Vrs. Prem Bihari) (1981) 1 SCR 621, but shortly after the Supreme Court revised its views in Rajgopal Reddy Vrs. P. Chandrasekhar on crucial points; and yet many issues require further judicial considerations. Besides, pursuing knowledge with the steadfast zeal of an indefatigable Ulysses the officers can afford neither to be fact-skeptics nor law-skeptics otherwise the scrutiny, probe and evaluation of the commercial realities required by the cases like Sunil Siddhartha Bhai Vrs. CIT (156) ITR 509, McDowell v. CTO 154 ITR 148 or Workmen Vrs. Associated Rubber 157 ITR 877) can not be done properly.

12.1 The problem is how should we cope up with the avalanche of knowledge, this info-revolution? One solution which I suggest is the deployment of officers on assessment (which would include investigation) for at least 15 years. Management in the Tax Administration is sui generis. Managers in the Tax Administration must have technical excellence and must be imbued in the culture admitting of receptivity to ideas and proneness to change. The model may be considered under which the officers may have longer innings on the actual work of assessment and investigation, without prejudice to their advancement on their career-path in terms of promotion.

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12.2 It may also be worthwhile to consider the feasibility of the following experiments:

(i) Appointing a CIT as the Principal D.R. before the Bench of the I.T.A.T. to plead in difficult cases, to coordinate different segment of the complex work of representation before the Bench, to vet the Statement of Facts and to frame appropriate questions to be referred to the High Court on case stated. (The High Courts have frequently shown displeasure the way cases are stated under section 256(1) of the Income Tax Act.);

(ii) Putting each R.T.I. under a CIT so that each RTI can become an effective matrix of change ensuring that none rolls down the scale of obsolescence with feelings of angst in the heart or iron in the soul ;

(iii) Setting up sound and comprehensive centres for research to study the Law and Administration at work and to think of innovations in our globalised economy ( why can't we have, on the model of the Conventions of the Law of the Seas, a multilateral Convention to replace the bilateral regimen of tax treaties by articulating the norms of the international taxation ?)

(iv) Finding more avenues for deputation not only in the interest of the individual officers but also for enrichment of the Tax Administration through acquired exogamous experiences;

(v) Reshaping the landscape of the Tax Administration by carving out smaller jurisdictions and by establishing norms of solidarity and interdependence ensuring an integrated and wholesome architecture of our Administration.

13. Maintenance of vigilance is the task of maintaining a fair equilibrium between the public interest in unpolluted public service and the public interest in strong and dignified public servants. Practical consideration of the professional hazards should be taken into account. The Tax Administration runs the risk of being more sinned against than sinning. In S.P. Gupta Vrs. Union (1982) 2SCR 365 921, the Supreme Court observed ( the context is different but the point is relevant):

It is a question of choosing the lesser evil and the inevitable course has to be adopted not for the protection of the corrupt or the dishonest judges but for protecting several other honest conscientious and

hard working judges for preserving their independence : It is a price which the society has to pay to fight the greater evil that will ensue if judicial independence is sacrificed."

The Rajuks of the Asokan Administration killed the initiative and the drive of the civil service of the Mouryan Empire. The challenge of the coming years can be met only by strong ,dignified,bold and dexterous tax-gatherers,not by timorous souls . The responsibility of the Administration has become more in view of the Supreme Court observations in the matter of vigilance and administrative controls in some recent cases.+

14. I end this paper on a note of hope . Hope and intellectual commitment would govern our drives in the years surging on us. I conclude this paper with two extracts; one from the Epilogue from Bryce's, Modern Democracy , and another from the concluding paragraph Brownowski's the Ascent of Man:

Hope, often disappointed but always renewed is the anchor by which the ship that carries Democracy and its fortunes will have to ride out this latest one as it has ridden out many storms before. There is an eastern story of a King with an uncertain temper who desired his astrologer to discover from the stars when his death would come. The astrologer, having cast the horoscope, replied that he could not find the date , but had ascertained only this that the King's death would follow immediately on his own. So may it be said that Democracy will never perish till after hope has expired."

" We are all afraid- for our confidence, for the future, for the world. That is the nature of the human imagination. Yet every man, every civilisation, has gone forward because of its engagement with what it has set itself to do. The personal commitment of a man to his skill, the intellectual commitment and the emotional commitment working together as one, has made the Ascent of Man."

+. (1993 25CC 56; , (1992) 33CC 124.