

MUNNABHAI I.R.S – II

(S. Jaikumar, Advocate, Swamy Associates)

SCENE 1

Place: Range office Date: 31st March 2012 Time: 10.00 a.m

Superintendent: *(Desperately makes a phone call to the assessee)* Hello, Sir, I am Superintendent speaking!

Assessee: Morning Sir, Kaise ho!

Superintendent: Achcha Nahin, Sir!

Assessee: Kyon Saab! Kya Baadh hai?

Superintendent: Kya baba! What shall I say! Am running short of my target by 2 crores. Can you please pay at least 1 crore through PLA. Otherwise I am finished.

Assessee: But we have more than 5 crores balance in our Cenvat account, Sir!

Superintendent: *(Screams)* Cenvat!!! Oh no! That is a bad word in March! Please pay it through PLA.

Assessee: I can't understand what could be the sanctity of payment in PLA? After all, Cenvat debits are also payment of duty! One more thing. If we pay through PLA this month, we will be using all our balances during next month.

Superintendent: Arey Bhaiya! You know it. I know it. But **they** don't know bhai!!!

SCENE 2

Place: Division office Date: 31st March 2012 Time: 12.00 noon

Deputy Commissioner (*Fuming in the Superintendent's conference*):

What? All of you are short in targets! Ridiculous! I can't take it. Today I will be the butcher's meat in the DC's conference! Go and achieve your targets!

Superintendent: But how, Sir! All our assesseees have already paid their entire duty liability through PLA! What more could be done?

Deputy Commissioner: I don't know! By hook or crook, I want all of you to achieve your targets! Ask all your assesseees to pay duty and clear all the finished goods lying in stock as per their RG1 registers.

Superintendent: But! After clearing, where shall they keep the stocks, Sir!

Deputy Commissioner: Let them keep it in hell or heaven! I don't know and am not bothered. Let them first clear all the goods on payment of duty and bring it back inside the factory. Let them avail the Cenvat credit on such returned goods under Rule 16 of the Central Excise Rules. But I want all of you to achieve your targets! Understood? Now all of you, go!

(All Superintendents disperse with butterflies in their stomach as to how to implement this ghostly instruction!)

SCENE 3

Place: Commissionerate Date: 31st March 2012 Time: 2 p.m

Commissioner (*Highly excited in the AC/DC's conference*): So, We are short by several crores! Good! You all want me to resign my job and go out tomorrow?

Deputy Commissioner: But, why should you resign Sir!

Commissioner: Then what? If I am going to be short by such a huge amount crores, how will I answer this shortfall? What will happen to my CCR? I am gone!

(All Deputy Commissioner's are emotionally moved and say in a unanimous voice)

We won't let you down, Sir! But what shall be done? In fact, we have collected the duty on all the finished goods lying in the RG1 register also!

Commissioner: But, how did you manage that?

(Our beloved Deputy Commissioner explains the modus operandi suggested under Rule 16 and the Commissioner thinks for a moment and suddenly exclaims!)

Commissioner: That's wonderful! But why can't you ask your assesseees to pay the duty on the goods to be manufactured by them during the next year also! Say till September,2012! Anyway they can take credit under this Rule!

Deputy Commissioner: Till September 2012! But Sir....! There may be a problem in that! September is too far and even the inputs for the goods might not have been manufactured....!

Commissioner: Don't worry! I trust my shrewd counterparts would have also adopted the same *modus operandi* and would have collected the duty from the input manufacturers in same fashion!

(The Deputy Commissioners disperse cursing themselves as to why at all they suggested this modus operandi!)

SCENE 4

Place: Chief Commissioner's office Date: 31st March'12 Time: 4 p.m

Chief Commissioner *(In euphoria):* Well done My Dear Commissioners! You saved me from the blushes! Finally our zone ends up successfully achieving the target! Tell me how you managed your targets?

(Our beloved Commissioner explains his modus operandi of collecting till September,2012!)

Chief Commissioner: Oh! It's really ingenious!

(Looks up to another Commissioner and asks...)

Chief Commissioner: How did you manage?

Commissioner: Well Sir, he managed to go till September but I went to collect till March, 2013!

Chief Commissioner: Achcha! Ok. Now you tell me why you all have to struggle so much to achieve your targets when your counterparts at Customs achieve their targets relatively easier!

Commissioner: Sir, that is because as the Excise duties are paid through Cenvat credit, the Customs duties are always paid by cash!

Chief Commissioner: See! There is an inequity in that too! Either we should totally scrap the Cenvat scheme for the Excise or allow the Customs duties to be paid through Cenvat credit!

(All Commissioners disperse, thoroughly puzzled and terrified by the above proposition!!!)

CLIMAX

Place: Conference hall, North Block: Date: April 1, 2012!

Press meet. Reporters from all leading national and regional dailies have paraded for the most important announcement from the most important icon of the North Block, the Finance minister of India! Here comes the Hon'ble FM onto the stage, escorted by a brigade of revenue top brass, wearing his most elegant smile and proudly announces **"Dear Friends! Am happy to announce that we have achieved, in fact exceeded, the Revenue target for the fiscal 11-12. We have exceeded the budget estimates by over 2500 crores in indirect taxes. This is a testimony of the**

buoyancy in our economy under the able leadership of our beloved Prime Minister. It also signifies that all the tax reforms initiated by our Government are paying rich dividends.

Amidst the applause he continues, **“I take this opportunity to congratulate all the Revenue officers who have contributed to this cause. This achievement would not have been possible but for their tireless and dedicated efforts to collect the Revenue. I appreciate their inspired efforts to achieve the target and expect the same from them in days to come!”**

“Though I wanted to spend the excess collection on various welfare schemes as proposed in my Budget, unfortunately due to the latest Supreme Court decision in the Vodafone case, we had to refund 2500 crores !!!”.

The Press meet gets over and everyone disperse to write their front page column on the hottest news.

(After watching this movie, our beloved common man walks back home, thoroughly bemused as to why the April 1st is called the All Fools' Day!)