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WHY TAXATION SHOULD NOT BE STOPPED?

AUTHORED BY - SANTOSH KUMAR TIWARI

Synopsis:

The taxation is one of the essential activities of any form government. We elect the government, and the elected government tax us. Whatever form of system of government exists in the society the taxation will take its place and cannot be avoided. Taxation is so strong financial power for any government that nobody can stop its applications in the society. In truly speaking the taxation is “the power behind the punch”. The more revenue will be a great input in any country that the country will be stronger in the world. The more tax collection makes the government strong and in our present world who loves to be weak! No tax means no developmental work will be possible and the effect of it will be the society cannot survive. It is necessary to stand the society on the feet of the taxation, which will be collected from different constituent of the society only.

The general rule of goods is that if anything is made from my money it will be mine, but if anything is made from the money collected from us then that thing will belong to us. This philosophy is the base of the taxation system. If anything is made from the collected tax then that goods will be of the country. It is always true that the best in the society is brought by those person who owns something and have the capacity to donate, not from those who needs something from the government. So, this philosophy crates the base of the taxation inside the society and those having more income must be taxed more than to those having less income. The other side of this philosophy is very dark which need to be ushered also. The dark side of this philosophy explains that those who avails the maximum benefit later comes under the impression that they are born to get benefit and this creates the class struggle in the society. The person who pays the taxes wants to take charge and want to reduce tax burden and the person who reaps the benefits of the tax wants to increase the tax and ultimately class struggle starts. In a democratic country the taxation is a horse whose rein is always in the hands of the ruling government. The government of the country decides the rate and person who will be charged at what rate. The government controls the power to change the rates of the taxation but it is very hard to say that under which compulsion the government is reducing the tax or increasing the tax for certain class of person or certain class of goods and services. Now it is

necessary to open the veil of the government and find out why the taxes cannot be removed.

1.1 Introduction:

"बरसत हरषत लोग सब, करषत लखै न कोय।

तुलसी प्रजा सुभाग ते, भूप भानु सो होय।।"

- तुलसीदास¹

In this *Doha*, the poet has explained the way how the tax should be collected. The poet Sri Tulsidasji says, that the Sun collects water from all the water bodies either big or small in the routine and same manner, but it does not force anyone to give more water. At the last when the sufficient water is accumulated due to heat, it again returns the same to the earth in the form of the rain and it is of much useful and reason of joy for all of us. Likewise, when the king collects the tax from the public, the tax should not be seeming as tax burden. But when the profit of the tax is returned to the society for the wellbeing of the society, like the rain drop comes, for the welfare of the public, the happiness is spread throughout. This was our cultural system of the collection of the tax from the public.²

The taxation is one of the most important work of the government now. The government tax the public of the county. For the purpose of taxation, it is of no difference whether we voted for this government or not. The government in the majority and ruling make and alter the law of taxation. It means we chose and elect that government who shall tax us. Public elect the government to be controlled and taxed themselves. We are lucky enough that we have the option to vote and choose our controllers in the democracy. We elect the government to be take care of the responsibilities of us. The more the public responsive government will be, the more tax will be imposed on the public itself. It means our demand from the government leads the government to think welfare and make provision for the more and more taxing. For example, we expected the expansion of national highways from the government and the surcharge of Rs. 1 was imposed on petrol in the budget of 1998.³

¹ Tulsidas, *Sri Ram Charit Manas* (Varanasi: Geeta Press, Gorakhpur, n.d.).

² Ibid.

³ Ministry of Finance, "Key Features of the Budget 1998-99," Government of India, accessed June 23, 2021, https://www.indiabudget.gov.in/budget_archive/ub1998-99/bh/high.htm.

1.2 The Reasons of the Taxation:

The reasons of the taxation are very vast in any country and all the reasons are very difficult to interpret but for the purpose of this study these reasons can be classified into many small reasons as below.

1.2.1 Taxation for government income: The government has a vast income – expenditure cycle and run the country. It controls the finance of the country. The fluctuations in the economy of the country are managed by the action of the government. The government functions as the major buffer for the economy. When the commodity will be sufficient available then the tax slab will also increase to collect more revenue. In the absence or crunch of the resources and the tax slab will be reduced or relaxed. This again helps to inflate the economy. By this way of taxing or non-taxing the government maintains the buffer in the economy of the country. Such taxation is to increase the income of the government. The more tax is collected the treasury of the government is filled for the planned and unplanned expense of the government. So, the need of taxation is to create more wealth for the government.

1.2.2 Taxation for welfare schemes- The welfare scheme is run by the government for the benefit of those who cannot manage the resources for themselves like food security and education etc. There are some other welfare measures which are possible only by the government like the road, rail etc. which can only be maintained with the help and support of government. Such activities require huge fund to be consumed. To cater such welfare activities the income of the government is necessary and it comes from the taxation. By taxing those who earns and to provide those who do not. It may seem good and may be looked as work of generosity but this is the actual financial ditch of the society. The present time is the proof of it, the more help the people is getting from the government they are becoming the more dependent on the government. Free rations to feed, free house to live or make, free education with scholarship, free money for marriage of the children etc. are making the habit of doing nothing in the society but getting everything. Why someone will work if his basic need will be fulfilled and that to legally. In near future we will reach to the idealistic country who will wait for something to be done for them. No government can fulfil these demands always and it will lead to the social struggle after a few years. By providing everything we are just pushing the time back. Here it is clarified that the writer is not against these welfare measures, but it is in the interest of the nation and society to first work then pay. The value of work should not be diminished by the government. It may create someday chaos in the mind of the person who are

taxed heavily by the government. The person whom the government is taxing always see the way to save tax. Such mindset of tax saving leads this hand to mouth people to do the illegals. The highest income people still search for the most qualified tax agents to help them to reduce the burden of the tax. The knowledge of the person is being utilised against the system of the government. The status of the pendency of the cases before any tax tribunal is the proof that educated people are fighting with the government to escape from the cage of tax and our government is busy in making more and more laws in the areas from where more tax can be collected to fulfil the dream of the welfare state. This research is the need of the hour for our society to study the reason of a greater number of litigations before the tax tribunal of our country. The more tax is demanded by the government will lead to the more and more litigations. Since there is no way to challenge the rate of the tax fixed which are fixed by the government through statute, the litigants are bound only to challenge the taxability or classification of the goods or services which is less taxable to those tax payers who pay to the government. It is not matter of choice whether to pay the tax or not, the point is how much you will like to pay. If you are knowledge enough you will pay less tax and if you will leave yourself to the government, then it will take everything of you or even put such heavy penalty along with tax so that you will have no other option than to close the income unit and search new way of living. Yes, its opposite is also true. The government give tax concessions in certain areas and to certain persons to establish their foot so that the tax cycle will run because the government know better the value of the future tax payers. By supporting the business, the government is reaping the plants which can be harvested in future. But in the name of welfare government is reaping the slackers and doodles who will vote in the name of sponger and freebie.

1.2.3 Taxation for prohibitions- Tax is also a way to prohibit certain wrong act in the society. A hefty fine may stop the person from committing the wrong again. In the Customs Act, 1962, the Central Excise Act, 1944 and the Service Tax Act, 1994 a few provisions are included which attract equivalent penalty. If the person fails to comply these provisions, the department imposes the duty and, on this duty, the equal penalty. The interest is also payable on this amount. So, the duty, penalty combined with the interest causes the party to be trapped in the web of taxation. There is no other way to get rid of such tax mesh than to approach to the judicial or quasi-judicial authority for the relief.

1.2.4 Taxation for expenditure: The expenditure of the government increases with its

development plan. The more planning for the development of the country cost more expenditure. The expenditure of the country is managed with income of the government. To increase the income of government the tax base is increased. A lot of services need to be taxed by the government. The rate of tax also needs to be increased. The tax paying person and the organisations need to be increased. The areas which were not taxed previously are also comes into the tax bracket. The revenue is collected based on the law and non-payment of the tax will lead to more and more litigation.

1.2.5 Taxation for luxury: In principle, the items of luxury should be taxed heavily. It is assumed that the luxury item is purchased by those who are rich. The purchasing power of the rich are more than the poor. The rich can pay more tax than the poor. The present taxation system also item of luxuries or more tax than the essential items. The rate of tax of the luxury item is fixed at the rate of 28% so that the load of such tax should be shared only by those who are richer, certain items at the rate of 18% and some are at 5% and essential goods are at 0% in the present GST regime. The relevant rates are as mentioned by the government.⁴

1.2.6 Taxation for production: The production of certain product needs to be taxed heavily. The idea behind such taxation is also to prevent the production of such things. The production of the narcotics drugs is taxed heavily. Since the same item can be used as medicine as well as drugs. So, the production of such things is either banned or controlled by imposing high penalty and fine if done illegally. So, the processing of such items is under the control of the government always. Since such production are sold at higher rates so the higher tax is imposed on the sale and purchase of such goods is justifiable.

1.2.7 Tax for foreign receive: The government may tax on the foreign receive also. Any goods or service if availed from the foreign firm or agency or person then the government can tax such amount as tax on the source. The revenue department can extend the scope of taxation in two ways, first the tax deducted at source and tax collected at source. This taxation is also increasing the total tax collection for the country.

1.2.8 Tax for generating income (Income Tax): Government tax those persons more who earns more. The concept is income tax came for penalisation of those who generates more

⁴ Central Board of Indirect Taxes and Customs, "GST Rates," accessed November 16, 2021, <https://cbic-gst.gov.in/gst-goods-services-rates.html>.

income for them. It is based on the idea that – “More income will lead to more tax and no income will lead no tax.” It is just penalising someone who works and reward those who do not. The income tax is direct tax of the government and it has a significant part in the total income of the government.

1.2.9 Why exemption: Sometimes the government may exempt certain income from the taxation. There are many reasons of doing so. The exemption or the relaxation is given on the certain specific areas only. The blanket cover of exemption should not be provided to anyone. The blanket exemption harms more than it help.

1.2.10 The exemption in tax is a measure to get popularity: - The government can do the changes in the governance of the country based on its plan. The plan of the government can be seen in the political manifesto of the parties and persons who goes for the elections. The political leaders and the parties prepare their manifesto and claim that if they come in the power they will work out and reduce the tax burden from the public. There are some parties and persons who lures the public and announce that they will make provisions to get the amenities free, loan waivers, free food, education, electricity and many more things. It is matter of concern that from where these freebies will come. It will come only the way of increasing taxation in other branches or goods. By this way the tax direction is only shifted not the tax. Without the sufficient collection of the tax how it will be purchased to provide free. Its only shifting of tax burden to someone who shall pay taxes to government to keep the promises of the government intact. The hidden point of governance is that that people pay to the government to get free in return. It is like that you give me hundred rupees in tax and I will give you ten rupees service free. The payment of tax is legal compulsion, why?

There are a lot of circumstances when the government make the notifications regarding the increase, decrease or exemption of the duty on the export and import of certain goods. If the import or the export is done of these exempted goods within the prescribed period, the import or export duty as the case may be exempted or duty may increase or decrease accordingly. The exemption of tax is done in the name of public interest but the public interest is rarely defined in all the circulars issued by government.

1.2.11 To reduce tax burden: The government may have collected sufficient revenue from certain specific type of tax and under certain circumstances it is better in the public interest to

reduce the tax burden. To reduce such tax burden the government can issue notification to either reduce the rate of certain specific tax or abolish it. The decision of removing the specific tax is done by either changing the existing law under which such tax was imposed or repealing the specific Act. The Central Excise Act, 1944 and the Service Tax Act, 1994 has been repealed on 01 Jul 2017 and in place of both these Acts the government enacted the Goods and Service Tax Act, 2017 with effect from 01 Jul 2017. The government claims the purpose of repealing of both Acts to reduce the tax burden and introduce the one and inclusive taxation system for whole country.

1.2.12 To shift the tax collection: It is the government who decides what is to be taxed or what not. In order to increase popularity of the government or in the interest of the public the tax system of the country keeps on changing. Certain products and goods are given exemptions and the other goods and products may be taxed more to make good the loss of the treasury. The tax on the essential commodities may be reduced whereas the non-essential commodities maybe highly taxed. By this way the rate of tax keeps on changing on based on the decisions of the government. The exemptions provided by the government for support of certain activities also puts the nail in the coffin to increase the tax on other areas also.

1.2.13 To focus or de-focus plans: The government is not very focused in their planning. The planning of the government changes from time to time. The foundation stone is laid down by the political leaders and later it is forgotten by them. The follow up system of check and balance is not properly activated in the system. The plan for which the money was allotted in one instalment was consumed but the second instalment could not be issued by the government due to any reason. Without the sufficient money any project cannot be run. Then there is no other go by the executing involved in the project to either stop the work or keep the pace of work slow timely. The slowing of the work or stopping of the work is very harmful for the life of ongoing projects. Suppose one scheme was funded by the government and one instalment of the fund arrived and work was started and in between if the government changed or due to any other reason the next instalment of fund could not come, then there will be much difficult to finish that work in the allotted time and even the cost of the project will also be increased later. Sometimes all the progress made in any project may be ruin due to defocus of the government plan in that regards. It is not possible to get the benefit of the work which is still not completed in any government department and it at all the focus from that work is also stopped then the probability of getting any benefit of government work is also destroyed and even the cost also

may not be recoverable from such projects.

1.2.14 No priority on finishing ongoing projects: To finish the ongoing work is much essential for the proper utilisation of the government resources. The government if does not finish the work in time then the planning of the government fails. The failed plan of the government costs not only to the government but also to the public at large. There is a system increasing in the government that the finishing of the project also has the political angles. The party who initiated any project does a lot of adverting within the public that the government is fulfilling its promise which they have done with the public. The political party who is not in the power does not like such act of the ruling party. If at all during the ongoing life of the project, the elections came and the new ruling party who was in opposition when the project started, comes into power, then there is a lot of probability to shift the priority of the ongoing projects. This may lead the loss of revenue but who cares about it. The new winning party has to implement its own agenda and own plan so the ongoing projects may get less attention as well as less money to finish.

1.2.15 Priory of planned and unplanned expenditure: When we study the expenditure of the government, it may be divided into two parts, first is planned expenditure and other is unplanned expenditure. The planned expenditure is allotted fund on the priority wise, whereas, the unplanned expenditure does not have any priority. It may be allotted the financial sanction or may be refused. When the planned work is undertaken it is possible to insert some unplanned work for the effective implementation of the planned work at later stage. If the expenditure of such unplanned work is refused it may certainly harm the planned work also. Such unplanned work may come in picture when certain part of planned work is carried out and such work was left un-intentionally by the planners. It is in the interest of the public to carry out such unplanned work also along with the planned expenditure to avoid any future loss to the exchequer.

1.2.16 To reduce the litigation: The government expenditure is also done to litigate the public also. The public who gives the government power to tax themselves, sometimes becomes the opposite party for the government and the government may institute the suit, appeal, or application against them or the private person or association of person, body incorporated or not may institute the suit, appeal or application against the government. In both way the government has to litigate and the cost of litigation is born from the money of the taxpayers to

the government. It means the government fights from public by utilising the public money before any judicial or quasi-judicial forum. The public money which is collected by the officers of the government under the statutory law are deposited in the government treasury and the finance minister becomes the holder and planner of these accumulated wealth. The budget of the government is prepared once in a year and the money collected under different head of tax is distributed for different purpose in various departments. It is in the interest of the government to reduce litigation so that the taxed money should be used for the benefit of the public and not for litigation against the public.⁵

1.3 Responsibility on the salaried class of employee:

The salaried class of the person in our country are under more control to the government than to the any other class of person for the payment of the direct taxes to the government of India. The government has amended the law and made the department issuing salary are responsible to deduct the tax first and pay later. The government has introduced the system of the “Tax Deduction at Source.”⁶ As per the policy of the government the system of tax deduction at source was brought for the purpose of collection of the tax at the source of income itself. The income where it is generated should deduct the tax. The income generating office or the department is held liable to deduct the tax and hence known as deductor. The deductor is liable to pay to the government and inform the person from whose income the tax is deducted regarding it.⁷ The record of such income generated and such tax deducted is mentioned in the form 26AS or it is known as the tax deducted on source certificate and it is issued to the tax payers by the department as proof of tax payment.⁸

The payment of the direct tax is the first responsibility of the salaried class of employee. The deduction of tax at the salary is always deducted by the department of the individual and deposit in the government account. This direct tax deduction cannot be stopped by the individual. If any department fails to deduct such direct tax from the salary of their employee, then that department is liable to pay tax along with the fine, penalty or interest which will be imposed by the officers of the income tax department.

⁵ See “*interest republice ut sit finish litium*- It is in the interest of the government to finish the litigations.”

⁶ Central Board of Direct Taxes (CBDT), “Tax Deducted at Source,” accessed November 16, 2021, https://www.incometaxindia.gov.in/Pages/Deposit_TDS_TCS.aspx.

⁷ Ibid.

⁸ Central Board of Direct Taxes (CBDT), “View Tax Credit Statement (Form 26AS),” accessed November 16, 2021, <https://www.incometaxindia.gov.in/Pages/tax-services/online-26AS-e-filing-website.aspx>.

The tax on the source is very effective tool to collect the tax from the person. The bank if giving any interest on the deposit of the person, then first they deduct the tax on the source of income and then pay to the person. By doing the deduction the effective rate of interest which the person receive is reduced tremendously. The public on whose income the tax is deducted can either do complaint or may file the income tax return after completion of the financial year and if at all eligible may demand refund of the surplus than the authorised rate of tax if debited from him.

1.4 We are paying multiple levels of taxes- direct and indirect both:

The public at large is paying both the direct taxes as well as the indirect taxes both either knowingly or un-knowingly. The direct tax is paid by the employees' class of person and the indirect tax is paid by all category of persons in our country. It means the person who is employee of any organisation, or other class of person who are paying the income tax on his income are also paying the indirect tax on his expenditure also. What a great taxation system is made in our country! On one time income keep on paying unlimited time of taxes!

Sometimes we may think that we are serving in an organisation to keep alive to those who are getting everything free or at discounted price in our country. It is just a matter of being lucky for those who just take everything free or at the discounted price from their elected government. Our government punishes the people for creation of wealth, for arrangement of comfort, live the luxurious life and other amenities of the rich people and appreciates those who do nothing and demand government for the amenities which they see is available for riches, but never think of paying for it. The political parties show the dreams of giving all these free to the poor and win the election. The expenditure of the election is also brought from the riches by giving certain exemptions to them. At present the contributions/ donations which is paid to the political parties are tax free.⁹ There are always people who are rich and who are richer, those who are poor and those who are poorer. It is only government who can do such differentiation officially. The doctrine of *laissez-faire* need to be revived regularly.¹⁰

⁹ See Tax Deductions under Section 80 GGB.

¹⁰ Merriam-Webster.com Dictionary, "Full Definition of Laissez-Faire," accessed November 14, 2021, <https://www.merriam-webster.com/dictionary/laissez-faire>. See the full definition of laissez-faire:

1: a doctrine opposing governmental interference in economic affairs beyond the minimum necessary for the maintenance of peace and property rights

//argued that the problem with oil prices was too much laissez-faire.

2: a philosophy or practice characterized by a usually deliberate abstention from direction or interference especially with individual freedom of choice and action

//the university has a policy of laissez-faire regarding non-academic student activities.

1.5 What is the remedy:

The system of politics needs to be updated. Yes, I agree that any political party can lure their voters to provide free to them on their winning, but all such expenditure should be borne by that political party funds not from the government treasury. If at all any political party touches the tax money collected from the public to fulfil their political vendetta they should be stopped. But the question is who can stop these political parties, who will tie the bell in the neck of cat. Till now no law have been made in this regard and it is not possible in future also. The money which is collected as tax is the total income for any country and it should not be used to fulfil the political dreams of the country. This taxed money should not be utilised for the providing anything free but in place the provisions must be made to give the society as per their subscription. The person in the society should be given only the opportunity to get access the better options by paying for it not by getting it free. This system of getting everything free is the one of the reasons of the corruption also in our country and this is the great de-motivating factors also. The person who is getting free thinks – why he should pay if the same thing is possible for free, and the other person who is taxed for these freebies thinks- why he should pay when others are getting free. This is creating the class struggle in our country and such class struggle will be much harmful in future of our country.

1.6 Conclusion:

Avoid the free board from all places. No fee no service should be implemented. Yes, the amount of fee may differ and the quality of services should also differ. Then only the want of reaching to the higher level can be achieved. It is necessary to promote the conditions where anyone can achieve the highest goal by their hard work, labour, and skills. The blockage of road needs to be open than to push the passengers. It is the human tendency to achieve the good and reach to the highest levels if they are motivated. No field is closed for anybody, there is no hidden system of success. The success of Bata is in selling the shoes whereas the success of Tata is in selling salt. Field is not important but the idea and dreams are important. Putting more tax on one person is not important but the tax from each person is necessary. What is the need of tax more and then give exemptions, take only that much which is utmost necessary, and what is necessary may be referred from the example of the clouds which is mentioned in the starting of this article. The government should also think that tax is not the right of the government but it is the duty of the payers and it the system of concurrence in the form of referendum of the public paying the taxes should be taken for the freebies of the political parties

in the society.

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