

Course correction – Back on track

As the GST e-way bill system is scaled up, the authorities must remain flexible

After an **aborted** attempt in February, the government has finally managed to successfully **roll out** the e-way bill system for **tracking** the movement of goods under the Goods and Services Tax net from April 1. No major **execution** challenges have been reported by businesses so far, and the IT backbone that generates the e-way bills – that are now required even before goods are loaded for transport – has so far held up without **glitches**. On the first two days of the e-way system, which included a Sunday, 5.5 lakh e-way bills were generated and the GST Network has said that the system is now geared to cope with a much higher capacity. Equally **heartening** is the revival in GST collections, that had dipped to Rs.83,716 crore in November 2017, after a fairly robust Rs.90,000 crore plus inflow for the first three months of the new indirect tax system. As per final data released by the Centre on Monday, collections for the three months since then are far healthier than initial indications suggested, with February recording Rs.89,264 crore, the highest since September 2017. Finance Secretary Hasmukh Adhia expects collections to pick up further as the authorities get a better sense of who is regularly filing returns and paying taxes. His confidence reflects the government's belief that analytics deployed on GST data **compiled** for nine months would deliver a bigger **bounty**, even as e-way bills make it tougher to avoid tax dues.

Everyone's fingers are crossed that the e-way bill **portal**, which now has over 20,000 registered transporters and 11 lakh taxpayers, will hold up, going forward. It is important to note that since the system for tracking inter State movement of goods forward. It is important to note that since the system for tracking inter State movement of goods was launched at the beginning of a financial year, the actual load that the portal will have to bear on a normal business day may be much higher than the initial trends. This is because many businesses had already moved and stocked up goods by March 31, ahead of the system kicking in, and are still completing usual year end processes such as recording closing stock. A **staggered** schedule for rolling out e-way bills for intra State trade in a few States at a time is expected soon. Given that India's transport sector is still largely unorganised and many vehicle drivers are not fully **conversant** with the technical **nuances**, it is important that anti-**evasion** squads deployed to check e-way bills operate with a light touch to start with, and limit the frequency of inspections for goods moving across States. Else, the system could end up creating a bottle neck for transporting goods in a country where goods movement already takes **inordinately** long due to infrastructure deficiencies. A similar approach would be ideal for other anti-evasion measures in the pipeline, including the matching of **invoices** from buyers and sellers, and the reverse charge mechanism (expected by June end) under which large businesses would need to pay tax on behalf of unregistered small suppliers.

WORD LIST

1. **Abort** : (stop or cancel something)
Synonym : breakoff, cut off, halt, interrupt, nullify, scrap, scrub, terminate, check, scratch, arrest.
2. **Roll out** : (as in arise, awake, awaken, demonstrate) (get, stand, or go up)
Synonym : mount, rise, soar, ascend, climb, jump, stand, tower, move upward, pile out, turn out, wake up.
3. **Track** : (follow, pursue)
Synonym : apprehend, capture, catch, chase, be hot on the trail, cover, dig up, discover, expose, go after, put together.
4. **Execution** : (killing, carrying out of a task)
Synonym : hit, gassing, impalement, accomplishment, achievement, administration, completion, delivery, discharge, effect, enactment, enforcement, implementation, operation.
5. **Glitch** : (error)
Synonym : bug, defect, flaw, hitch, malfunction, mishap, problem, setback, snafu, snag, misfire.
6. **Heartening** : (encouraging)
Synonym : reassuring, cheering, promising, hopeful, likely, supportive
7. **Compile** : (assemble, accumulate)
Synonym : amass, arrange, assemble, collect, compose, cull, edit, gather, glean, organize, abridge, anthologize, collate, collocate, recapitulate
8. **Bounty** : (bonus; compensation)
Synonym : donation, gift, largess, premium, prize, reward, grant, gratuity, pay, present
9. **Portal** : (hole or door in vessel)
Synonym : doorway, entrance, entry, entryway, gate, gateway, ingress, opening, way in.
10. **Stagger** : (walk falteringly, astound, shock)
Synonym : career, falter, lurch, reel, shake, teeter, wobble, alternate, dither, hesitate, overlap, topple, totter, waver.
11. **Conversant** : (experienced, familiar with)
Synonym : abreast, acquainted, knowledgeable practiced, proficient, skilled, versed.
12. **Nuance** : (slight difference; shading)
Synonym : distinction, gradation, hint, implication, nicety, refinement, subtlety, shade, shadow
13. **Evasion** : (escape, avoidance)
Synonym : dodging, artifice, circumvention, cunning, ditch, dodge, elusion, equivocation, evasiveness.
14. **Inordinately** : (very; exceptionally)
Synonym : awfully, enormously, excessively, extraordinarily, extremely, highly, hugely, really, remarkably, strikingly, terribly, unusually, vastly.
15. **Invoice** : (itemized bill)
Synonym : account, check, IOU, note, statement, bill of sale.

Course correction – The violent aftermath

The court must re-examine the SC/ST Act verdict, but in an atmosphere of calm

The loss of nine lives in violent protests against the Supreme Court ruling introducing safeguards against misuse of the Scheduled Castes and Scheduled Tribes (prevention of **Atrocities**) Act, 1989, is **tragic**. Clearly, both Centre and State governments were caught unawares by the scale and **intensity** of the protests. The government has **sought** an urgent review, in an attempt to **dispel** the impression that its own stand was responsible for the Division Bench laying down fresh guidelines on handling complaints under the Act. From the day of the court ruling, what was a matter of concern was the nature of the message the bench might have conveyed to marginalised and oppressed sections. Norm as to **safeguard** the innocent against false complaints may not have been so **unpalatable** as the serious implications of the finding that there is large scale misuse of the SC/ST Act. Proceeding on this premise, the court ruled that the bar under Section 18 of the Act on grant of **anticipatory** bail was not absolute. It **mandated** a preliminary inquiry into complaints before an FIR can be registered and **barred** any immediate arrest of the accused, unless approved by a higher authority in the case of public servants or the Senior Superintendent of Police in respect of private citizens. Whether these directions amount to judicial legislation and go against the grain of prevailing law and policy are complex questions that need careful judicial determination. But it is a **moot** questions whether recent explosion of Dalit anger **stems** entirely from the fine print of the judgment. It is likely that it is result of the **perception** that in a social environment where the legal and administrative system is already loaded against the community, a **verdict** like this may worsen the lot of the **vulnerable**.

As the Bench has now agreed to hear the petition to review its own March 20 order, what is needed is spell of calm and peace. It is true that the Bench has declined to suspend the order and clarified that its objective was to safeguard the innocent and that it has not **diluted** the Act or undermined the rights of SCs and STs in any way. In a larger sense, there are two **disparate** factors at play protecting the innocent against harassment and misuse of a law, and faithfully preserving the letter and spirit of a piece of legislation aimed at upholding the rights and dignity of the historically oppressed classes. Neither should be sacrificed for the sake of the other. Given the mood of anger and discontent, it is both **pragmatic** and necessary for the entire question to be re-examined by the court. The first requirement for this is a **conducive** atmosphere for such a hearing. One hopes that the initial **fury** has spent itself out and that there will be no cause for its being **unleashed** again.

WORD LIST

1. **Safeguard** : (protection, protect)
Synonym : security, shield, armour, buffer, defense, escort, guard
2. **Atrocity** : (outrageous behaviour)
Synonym : barbarity, horror, cruelty, offensiveness, enormity, wickedness
3. **Tragic** : (catastrophic, very bad)
Synonym : appalling, awful, deadly, destructive, grim, disastrous, dreadful, fatal, miserable, painful, said, shocking, terrible, unfortunate
4. **Intensity** : (passion, force)
Synonym : anxiety, concentration, depth, emotion, energy, excitement, ferocity, fervor, fury, magnitude, power, severity, strength, tension, vigor.
5. **Sought** : (wanted)
Synonym : desired, hunted, needed
6. **Dispel** : (drive away thought, belief)
Synonym : allay, chase away, dismiss, disperse, dissipate, eliminate, resolve, banish
7. **Unpalatable** : (not tasting good)
Synonym : unpleasant, unsavoury, disagreeable, distasteful, bitter, repulsive, tasteless
8. **Anticipatory** : (expectant)
Synonym : anticipant, anticipating, anticipative, awaiting, expecting, hopeful.
9. **Mandated** : (administered)
Synonym : assigned, authorized, charged, decreed, ordered, commanded, dictated, proclaimed.
10. **Bar** : (secure, usually with a length of material)
Synonym : block, barricade, blockade, bolt, clog, close, latch, lock
11. **Moot** : (doubtful, arguable)
Synonym : debatable, problematic, unresolved, unsettled, open suspect.
12. **Stem** : (stalk of plant)
Synonym : branch, come from, prevent, pedicel, pedicle.
13. **Perception** : (understanding, idea)
Synonym : approach, attention, attitude, awareness, concept, consciousness, feeling, image, impression, judgement, knowledge, notion, opinion, recognition, sense, taste, thought, viewpoint.
14. **Verdict** : (law judgement)
Synonym : answer, award, conclusion, decision, degree, finding, opinion, ruling, sentence, adjudication.
15. **Vulnerable** : (open to attack)
Synonym : accessible, defenceless, exposed, liable, ready, sensitive, susceptible, unsafe, weak
16. **Diluted** : (thinned)
Synonym : adulterated, cut, dilute, impaired, impoverished, light, reduced, weakened.
17. **Disparate** : (at odds, different)
Synonym : contrasting, discordant, dissimilar, distinct, divergent, diverse, various.

18. **Pragmatic** : (sensible)
Synonym : business-like, down to earth, efficient, hard-headed, logical practical, realistic, sober.
19. **Conducive** : (favourable for)
Synonym : helpful, useful, beneficial, beneficent, accessible, applicable, constructive, cooperative, crucial, essential, favourable, friendly, important, invaluable, practical, productive, profitable, significant, suitable, supportive
20. **Fury** : (anger, wrath)
Synonym : acrimony, energy, ferocity, frenzy, furor, indignation, intensity, madness, passion, rage, storm, violence.
21. **Unleash** : (let loose)
Synonym : discharge, free, clearance, release, vent, parole, probation, remittance

IDIOM AND THEIR MEANINGS AND EXAMPLES

1. Acid Test:
Meaning - Acid test proves the effectiveness of something.
Example - I practiced hard at the dance sessions but the acid test will come when the master will assess our solo performances.
2. Cut the ground from under feet :
Meaning - When you cut the ground from under someone's feet, you do something which weakens their position.
Example - When team India hit more than 350 runs in the ODI, they cut the ground from under the opponent's feet.
3. Chase your tail:
Meaning - Spending a lot of time and energy doing a lot of things but actually achieving too little.
Example - He's been chasing his tail all week collecting data but the report is still not ready
4. Whole bag of tricks -
Meaning - Means trying all the clever means to achieve something.
Example - It was really difficult to find the information even after applying the whole bag of tricks.

5. Deliver the goods -

Meaning - Do what is expected or promised.

Example - I have given my car to a new mechanic for repair, hope he delivers the goods.

6. Fine-tooth comb -

Meaning - Examining something carefully to not miss out any details.

Example - The boss examined my report with a fine tooth comb before submitting it to the senior management.

7. Explore all avenues

Meaning - Trying out every possibility to get a result.

Example - It is a difficult thing to do but if we really want it done, we must explore all avenues.

8. Fast track something -

Meaning - Rating something higher on your priority list to achieve the desired result.

Example - In view of the seriousness of the crime, the civil society is pressing up on a fast track decision from the court.

9. Get ducks in a row -

Meaning - Getting your things well organized.

Example - To ensure a successful product launch, we must get our ducks in a row.

10. Get the show on the road -

Meaning - Putting up a plan or idea into action.

Example - Now that we have completed all the legal formalities, let's get the show on the road.

11. Keep your fingers on the pulse -

Meaning - Being constantly aware of the most recent developments.

Example - An entrepreneur must keep his fingers on the pulse of the market to be successful.

12. Mean business -

Meaning - Being serious about what you announce.

Example - Now that all our policies about work are put up on intranet, we mean business.

13. Think on your feet -

Meaning - Adjusting quickly to changes and making fast decisions.

Example - A good sales man must be able to think on his feet to close the deal.

14. Sail through something -

Meaning - Being successful in doing something without difficulty.

Example - The presentation at the national conference was extremely important for the company. We sailed through it.

15. Tricks of the trade :

Meaning - Clever or expert way of doing something.

Example - Being into the construction business for last 10 years, I know all tricks of the trade.

16. Not let grass grow under feet -

Meaning - Don't delay in getting something done.

Example - As soon as he finished all the registration formalities, he put the house on sale. He doesn't let the grass grow under his feet.

17. Work like a charm -

Meaning - Works very well or has the desired effect.

Example - I had cloves from my sore throat and they worked like a charm.

18. Back-room boys -

Meaning - People who perform important work but have no contact with the public.

Example - Our back room boys deserve an applause for the success of this advertisement.

19. Dead wood -

Meaning - People or things which are no longer useful or necessary.

Example - The company bought in a lot of new computers. They no longer want the dead woods.

20. Get the axe -

Meaning - lose the job.

Example - The projects team was undergoing a major restructuring, recruitment executives were the first to get the axe.

21. Plum job -

Meaning - Desirable position which is well-paid and considered relatively easy .

Example - This looks like a plum job but it has its own bunch of complications.

22. Shape up or ship out -

Meaning - This expression is used to warn someone that if they do not improve their ways, they will have to leave their job.

Example - When Tom started neglecting the customers, he was told to shape up or ship out.

23. Golden handshake -

Meaning - Big sum of money given to a person when they leave a company or retire.

Example - The management of various PSUs wanted to cut down on the man power. They offered a golden hand shake to many of their aged employees.

24. Separate sheep from goats -

Meaning - Examining a group of people and deciding their suitability

Example - Audition test was conducted by the director to separate sheep from goats.

25. Waiting in the wings -

Meaning - Waiting for an opportunity to take action, mostly to replace someone else in their job.

Example - The senior manager is going to retire in next 2 months. Two of his juniors who are waiting in the wings will have a fierce competition.

***IF YOU ARE NOT WILLING TO LEARN,
NO ONE CAN HELP YOU !
IF YOU ARE DETERMINED TO LEARN,
NO ONE CAN STOP YOU !***