

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 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.

Words

Abort

Kind

Meaning

breakoff, cut off, halt, interrupt, nullify, scrap, scrub, terminate, check, scratch, arrest.

Roll out	mount, rise, soar, ascend, climb, jump, stand, tower, move upward, pile out, turn out, wake up.
Track	apprehend, capture, catch, chase, be hot on the trail, cover, dig up, discover, expose, go after, put together.
Execution	hit, gassing, impalement, accomplishment, achievement, administration, completion, delivery, discharge, effect, enactment, enforcement, implementation, operation.
Glitch	bug, defect, flaw, hitch, malfunction, mishap, problem, setback, snafu, snag, misfire.
Heartening	reassuring, cheering, promising, hopeful, likely, supportive
Compile	amass, arrange, assemble, collect, compose, cull, edit, gather, glean, organize, abridge, anthologize, collate, collocate, recapitulate
Bounty	donation, gift, largess, premium, prize, reward, grant, gratuity, pay, present
Portal	doorway, entrance, entry, entryway, gate, gateway, ingress, opening, way in.
Stagger	career, falter, lurch, reel, shake, teeter, wobble, alternate, dither, hesitate, overlap, topple, totter, waver.
Conversant	abreast, acquainted, knowledgeable practiced, proficient, skilled, versed.
Nuance	distinction, gradation, hint, implication, nicety, refinement, subtlety, shade, shadow
Evasion	dodging, artifice, circumvention, cunning, ditch, dodge, elusion, equivocation, evasiveness.
Inordinately	awfully, enormously, excessively, extraordinarily, extremely, highly, hugely, really, remarkably, strikingly, terribly, unusually, vastly.
Invoice	account, check, IOU, note, statement, bill of sale.

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.

<u>Words</u>	<u>Kind</u>	<u>Meaning</u>
Safeguard		security, shield, armour, buffer, defense, escort, guard
Atrocity		barbarity, horror, cruelty, offensiveness, enormity, wickedness
Tragic		appalling, awful, deadly, destructive, grim, disastrous, dreadful, fatal, miserable, painful, said, shocking, terrible, unfortunate
Intensity		Statutory Lawful, legitimate, legal. anxiety, concentration, depth, emotion, energy, excitement
Sought		desired, hunted, needed
Dispel		allay, chase away, dismiss, disperse, dissipate, eliminate, resolve, banish
Unpalatable		Consensus Agreement, harmony, concurrence, accord. unpleasant, unsavoury, disagreeable, distasteful, bitter, repulsive, tasteless
Anticipatory		anticipant, anticipating, anticipative, awaiting, expecting, hopeful.

Mandated	assigned, authorized, charged, decreed, ordered, commanded, dictated, proclaimed.
Bar	block, barricade, blockade, bolt, clog, close, latch, lock
Moot	debatable, problematic, unresolved, unsettled, open suspect.
Stem	branch, come from, prevent, pedicel, pedicle
Perception	approach, attention, attitude, awareness, concept, consciousness, feeling, image, impression, judgement, knowledge, notion, opinion, recognition, sense, taste, thought, viewpoint.
Verdict	answer, award, conclusion, decision, degree, finding, opinion, ruling, sentence, adjudication.
Vulnerable	accessible, defenceless, exposed, liable, ready, sensitive, susceptible, unsafe, weak
Diluted	adulterated, cut, dilute, impaired, impoverished, light, reduced, weakened.
Disparate	Terrible, dreadful, appalling, frightful.
Pragmatic	business-like, down to earth, efficient, hard-headed, logical practical, realistic, sober.
Conducive	helpful, useful, beneficial, beneficent, accessible, applicable, constructive, cooperative, crucial, essential, favourable, friendly, important, invaluable, practical, productive, profitable, significant, suitable, supportive
Fury	acrimony, energy, ferocity, frenzy, furor, indignation, intensity, madness, passion rage, storm, violence.
Unleash	discharge, free, clearance, release, vent, parole, probation, remittance