

# Book Release “Play in The Joints: Tax Insights & The Play Continues” by HMJ Ujjal Bhuyan, Mr R Venkataramani, Attorney General & HMJ Yashwant Varma, on Nov. 9, 2024

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The insightful book titled, “**Play in the Joints: Tax Insights & The Play Continues**” authored by Dr. Aseem Chawla, a renowned practicing tax lawyer & noted author, who has several acclaimed authorships to his credit was launched on November

9, 2024 at India Habitat Centre, New Delhi, at a distinguishing event in the gracious presence of **Hon'ble Mr. Justice Ujjal Bhuyan**, Judge, Supreme Court of India; **Mr. R. Venkataramani**, Hon'ble Attorney General for India, **Hon'ble Mr. Justice Yashwant Varma**, Judge, High Court of Delhi and **Dr. Manoj Kumar**, Addl. Secretary, Ministry of Law & Justice Legislative Department, Government of India.



**L to R: Dr Aseem Chawla; Dr Lalit Bhasin; Mr R Venkataramani, Attorney General; HMJ Ujjal Bhuyan; HMJ Yashwant Varma & Dr Manoj Kumar, Addl. Secretary, Ministry of Law**

At the outset, **Hon'ble Mr. Justice Ujjal Bhuyan**, Judge, Supreme Court of India shared an interesting perspective on the transfers of judges from one High Court to another. According to him, transfer of judges is a necessity & an important cog in the wheel in the administration of Justice, although with room for considerable improvement.

As a vital suggestion, the Hon'ble Judge felt that the Judges may be informed in advance about their impending transfer with

some heads up so that the same can be taken in stride well in time.

As an instance, his own transfer from Guwahati High Court to Bombay High Court leaving a tremendous impact on his progression as a judge, as it had helped him becoming an All-India Judge from a Provincial Judge.

He further advised, based on his personal experience in order to become a better judge, one ought to move out of his/her comfort zone, and therefore, should be willing to move to a different High Court.

With the above brief remarks, he delivered his theme address on "*Taxpayers Expectations vis-a-vis Revenue: Judicial Intervention – Balancing the Scales*" and highlighting the complexity in the language of tax laws and felt that it was the primary reason behind the surge in tax litigation. In his theme address, the Role of Standing Counsel(s) was also highlighted and it was emphasized that they not only represent the Revenue, but they also need to ensure that there is no miscarriage of justice.

Hon'ble Justice Bhuyan underscored the book for its detailed observations on the important topics ranging from money laundering, benami transactions, demonetization, crypto currency, facets of GST, visualization of the author's perspective of the Indian Economy in 2047.

Hon'ble Justice Bhuyan opined that the book aptly reflects the hard work of Author, which will prove to be a useful guide for both Bar and Bench and remarked that Dr. Chawla is not only an astute lawyer but also a serious observer of Tax, Business & Commercial Laws.

In his address, Justice Bhuyan reflected into history and apprised as to how the mutiny of 1857 ultimately led to the eventual enactment of the present Income Tax Act. He reiterated that Article 265 of the Constitution of India is

the flag post of tax laws in India. The Hon'ble Judge also raised concerns on the pending tax litigation ranging across Income Tax Appellate Tribunal ("ITAT"), High Courts & Supreme Court.

Justice Bhuyan touched upon an interesting topic on correlation between Economic Development & Rise in (Tax) Litigation. To elucidate the same, he cited an article titled "LITIGATION AS A MEASURE OF WELL – BEING", which suggests that that higher litigation rates are not necessarily the evidence of an overly litigious society or a drain on the economy. In fact, they can be a natural consequence of economic development and improved human well-being.

Justice Bhuyan concluded by underlining that while courts need to respect the rights of the assesseees, simultaneously, the judiciary also has to maintain a delicate balance between taxpayers' expectations and the Government's legitimate revenue generation. Since taxation is an important source of revenue for the nation, one cannot turn a blind eye to the same.

**Hon'ble Mr. R. Venkataramani**, Attorney General for India ("AG"), by delivering his Keynote address, "Administration of Justice: Duty of the State" remarked that writing & sharing are twin elements of a book launch & commended the author for his industrious work. It was further stated by the AG that law as a protective phenomenon could not have happened without the idea of the constitution. Quoting '*No man is an island*' by John Donne, the AG emphasized that liberty & freedom are non-negotiables. AG further expressed that an idea is an asset, and it is intrinsically linked with individual liberty, which continues to play a pivotal role in the formulation of policy process.

The Hon'ble AG mentioned that the book navigates through rigors of ever-evolving tax landscape, with useful insights on burgeoning levels of Tax Litigation plaguing the

administration of justice.

**Hon'ble Mr. Justice Yashwant Varma**, Judge, High Court of Delhi, Guest of Honour, in his special address noted that Dr. Chawla with his years of experience has managed to establish himself as a leading practitioner in International Tax & allied issues, Exchange Control, Prevention of Money Laundering Act ("**PMLA**"), etc.

Hon'ble Justice Varma went on to narrate that the level of sincerity, which the author exhibits as an advocate, always reflects in his work.

He commented that the book deals with complicated tax legal landscape and believed that the observations made by the author on Base Erosion and Profit Shifting ("**BEPS**") to act as a guiding light for legal practitioners and policy makers.

Justice Varma congratulated Dr. Chawla for succinctly capturing the complexities of interplay between National Sovereignty and International Taxation & praised the brilliant analysis.

**Dr. Manoj Kumar**, Addl. Secretary, Ministry of Law & Justice, Government of India, shed light on the cardinal exercise of drafting of laws by the legislature & emphasized on the streamlining of drafting process. Dr. Kumar also urged the audience to assist the lawmakers by giving their valuable inputs whenever any draft is circulated for inviting public comments and highlighted that the statutes must be in simple language and, in turn, the same shall help in making Bharat a more resilient & vibrant democracy.

The Welcome Address and the Opening Remarks of the Book Release event was delivered by **Dr. Lalit Bhasin**, an eminent figure in the field of law, who is the President of the Society of Indian Law Firms and observed that the book helps demystifying the rigmarole of tax laws.

