

Preface to the first edition

Appreciating the surveys of M . Jusserand, M. Mauriois, and Legouis and Cazamian, Arthur Quiller-Couch comments in the Preface to Legouis and Cazamian's *History of English Literature*:

“I remind myself that among the least pretentious herbs of the field is a little plant of the family Euphrasia (or ‘good cheer’) of which country housewives brew a lotion for tired or aging vision. Their grandmothers gave it the happy name Eyebright -- and I have tested its virtue.”

The reader of the book may find it medicinal: capable of enhancing power of perception in the world we live in. The reader can get a panoramic view of the book's content by going through its Introduction.

I have written this book with utmost detachment: but have presented my view with complete candour and utmost good faith. I have tried to acquire a measure of empathy with common people of our Republic. My past has bred in me a sense of detachment in dealing with the problems as I had an onlooker's proverbial advantage in seeing most of the game. For me this venture is a labour of love. If this book leads our countrymen to become vigilant scrutinizers in our nation's service, my purpose is served. The process of comprehending the ways of world is complex, and much of it is under smog. Throughout the book I have tried to tread on the straight-line which Ernest Barker described to Albert Einstein : “If at your command , the straight lines have been banished from the universe, there is yet one straight line that will always remain -- - the straight line of right and justice. In 1915 Einstein wrote to Lorentz in Holland “that men always need some idiotic fiction in the name of which they can face one another. Once it was religion, now it is the State”. On scanning the present realities, shouldn't we say: Once it was religion, then it was the State, now it is the Market, *Pax Mercatus* ?

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Acknowledgement (The first Edition)

I have lived on massive borrowings and debt despite knowing, as Shakespeare says in his *Hamlet*, that “borrowing dulls the edge of husbandry”. Though I have not tried to glitter in borrowed plumes, I do not find anything which my mind cannot take me to some source. I am grateful to all who have shaped me to become what I am. But I must enter an instant caveat. Wherever you find faults, which, I think, luxuriate plentifully, hold me alone responsible. But some more specific acknowledgements I must not avoid.

I am infinitely grateful to H.M. Seervai whose *Constitutional Law* I read, its each edition, so many times that his ideas and expressions have entered my marrow, and can be seen at most places though not put forth with the force, precision and felicity which were the natural forte of the great jurist. When I met him a few days before he breathed his last, and described myself as his student, he heard in silence, more expressive than all the words. I learnt income-tax law from N. A. Palkhivala’s celebrated book on income-tax from the day I joined the Indian Revenue Service in 1964. But I had more intimate opportunity to learn from him when, as the Senior Authorised Representative at the Income Tax Appellate Tribunal, I had the good fortune to argue some great cases where he was the counsel for the taxpayers. Most evenings I spent with Dr Durga Das Basu at his Gariahat residence learning many things of great value. I gratefully acknowledge the valuable inspiration that I received from Dr. T. B. Smith, the Chairman Scottish Law Commission, who had acknowledged this humble, self’s assistance to him in his Tagore Law Lectures, *Property Problems in Sale*. I am thankful to Professor Ray August, Professor of Business Law at Washington State University, who helped me in knowing the countermeasures against Treaty Shopping. I am thankful to Mr. John Cary Sims of McGeorge School of Law, California for his valuable inputs in writing this book. I acknowledge my debt to Dr R.C. Hingorani, former Head of the Department of Law of Patna University under whom I did my LL.M specializing in Public International Law, and had written my dissertation on the Law of Maritime Fisheries. I record my high appreciation for the continuous help that I have received from Dr M.L. Upadhyaya, former professor and Head of the University Department of Law, Calcutta University. I am beholden to Dr Banwari Lal Sharma¹ and Shri B.K. Keyala², and Shri Prashant Bhushan, Advocate, for valuable help and inspiration in writing this book.

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