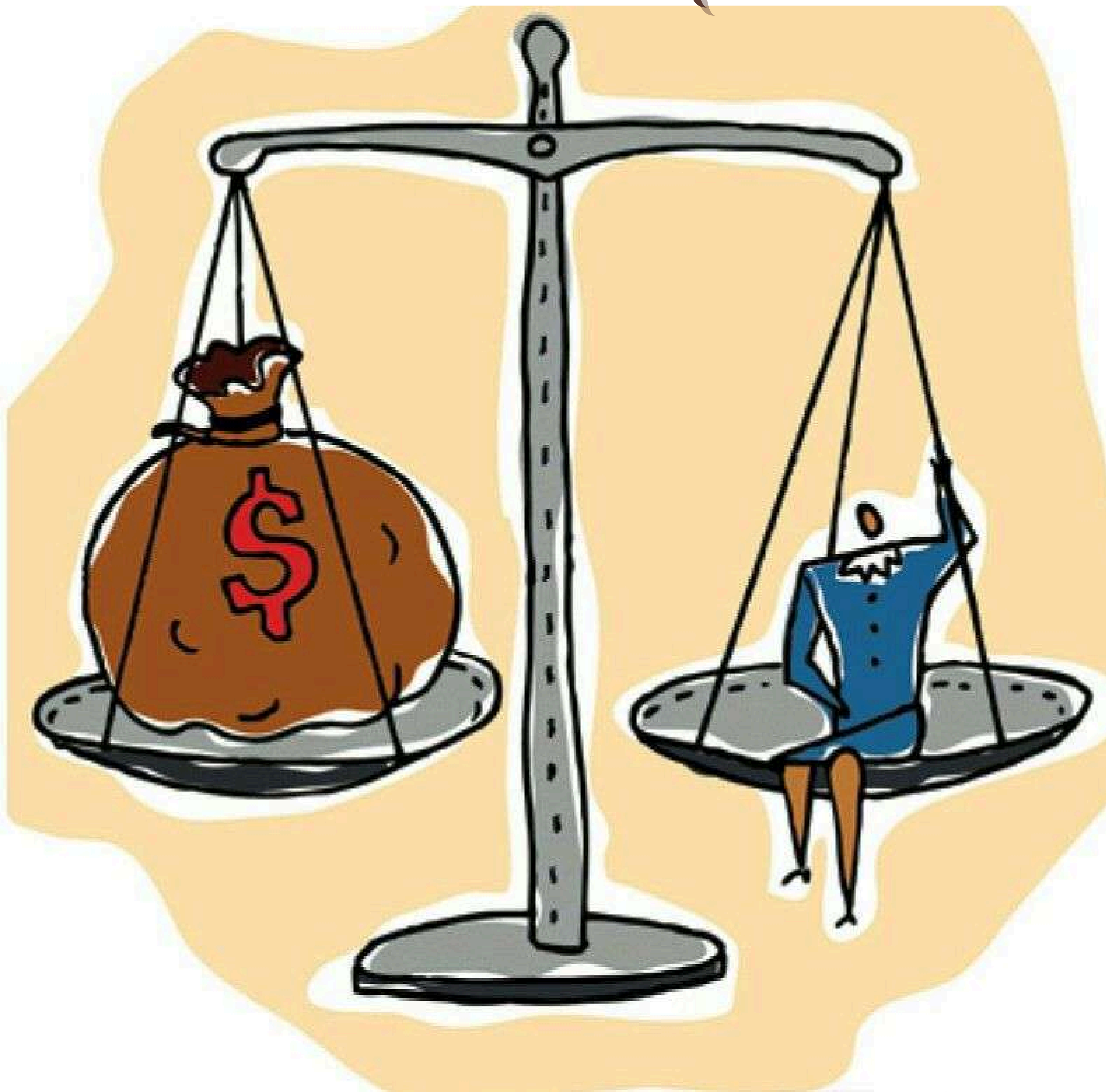
Equal Opportunity Cell, Institute of Law,
Nirma University

ECHOES OF EQUALITY



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Introduction

"Those who know, do. Those that understand, teach. For the things we have to learn before we can do them, we learn by doing them. But the teacher who has reached the height of understanding does not merely transmit facts; he kindles a fire in the minds of his students. It is the mark of an educated mind to be able to entertain a thought without accepting it. And the highest form of human excellence is not just to have achieved greatness for oneself, but to have the wisdom and the humility to pass that torch to the next generation, ensuring that the light of knowledge never fades. The roots of education are bitter, but the fruit is sweet, and it is the teacher who tends the garden so that others may eat of it."
-Aristotle

Dr. Yogendra K. Batra retired as Principal Commissioner of Income Tax, Ahmedabad, in 2015, and is currently teaching at the Institute of Law, Nirma University. From heading all the top posts in the Income Tax Department to teaching undergraduate and postgraduate students, his expertise in the field of income tax law is unparalleled.

He began his professional journey as a Lecturer of Economics at DAV (PG) College, Bulandshahr, before moving on to join SSV (PG) College, Hapur. During this period, he remained dedicated to his goal of entering public service, consistently preparing for the Civil Services and UP PCS examinations.

His persistence paid off in 1983 when he was selected for the UP PCS (Accounts) service. The following year, he achieved a significant milestone by securing the 206th rank in the Civil Services Examination. This selection led to his induction into the Indian Revenue Service. Following an intensive training program of nearly twenty months at the Lal Bahadur Shastri National Academy of Administration in Mussoorie and the National Academy of Direct Taxes in Nagpur, he joined the Income Tax Department in Delhi.

In his very first year of service, he was appointed as the Assistant Commissioner of Income Tax for the Investigation Circle. In this capacity, he was entrusted with the critical responsibility of assessing cases arising from search and seizure operations. His career also saw him serving as an Acting Under Secretary for Tax Policy and Legislation under the Central Board of Direct Taxes. In this role, he played a key part in drafting four financial bills between 1991 and 1994.

After decades of distinguished service, he retired in 2015 as the Principal Commissioner of Income Tax in Ahmedabad. Now, he has transitioned into a new chapter of his life, focusing on teaching young minds and mentoring the next generation in their pursuit of excellence.

Deshna Agrawal: 23BBL021
What Gets Measured Gets Managed

As I sat down to reflect on the panel discussion led by Prof. Batra on the future of taxation in light of recent reforms, I began with a forward-looking lens honestly. I wanted to imagine what economic equality might look when (and if) these reforms would be implemented and their effects seen. Yet ironically enough, my thoughts quickly travelled backwards, into the history of political economy, and into a long- lasting debate and tension between economists and social scientists. This tension is neither abstract nor new.

Starting right from Jeremy Bentham's utilitarianism, which rested on the radical proposition that social good could, and should, be calculated. Pleasure and pain, though deeply human, were to be rendered measurable so that policy could maximise "the greatest happiness of the greatest number." To Bentham, calculation was a moral responsibility, rather than a moral failure. A century later, Amartya Sen would unsettle this confidence. While not rejecting measurement altogether, Sen warned that reducing justice to utilities or incomes erased essential human dimensions; it masked and undermined capabilities, freedoms, and real opportunities. Sen, very rightly highlighted the policy dilemma about growth. He argued that growth figures could rise, even as lives remained constrained. What mattered was not merely how much people had, but what they were actually able to be and do.

This historical disagreement resurfaced, almost verbatim, in the panel's discussion on tax reforms. Social scientists would look at the restructured tax slabs and see a familiar problem- numerical elegance masking distributive reality. But even then, the true problem is not calculation itself but selective visibility. Reductions are highlighted; offsets are obscured. Yet the remedy for this asymmetry lies in calculation as well. Lowering taxes on raw materials while increasing rates on finished products may appear contradictory, but it preserves revenue neutrality, which is also essential if we don't want to shift this offset to other welfare mechanisms and initiatives that the Indian executive wind takes. This 'numerical vigilance' of knowing what and how much we actually pay, is what transforms taxpayers from passive subjects into informed participants. On paper, the reforms appear to reduce regressiveness; in reality, whether they do so can only be determined through incidence analysis.

The panel's dialogue thus returned, again and again, to the idea that numbers are not the enemy of empathy but its scaffolding. When we measure inequality, incidence, or inflation, we are not reducing society to data; we are trying to understand where fairness falters and where it might be restored. In short, the measure is not the meaning, but it helps us find it.

Nandini Zunder: 24bal177
Depth Over Breadth

The panel discussion on tax reforms and economic equality was more than just an insightful session but it was a masterclass in depth over breadth. We had planned to cover multiple themes, but the way the discussion dove deep into just one topic was both surprising and delightful. As Prof. Yogendra Batra aptly pointed out, some discussions are like the Ramlila, they can't be condensed into a single day. Just as the epic unfolds over 14 days, allowing for a richer understanding, our discussion showed that some topics deserve more time and exploration. The professor's suggestion to make this a series resonated deeply, and I found myself drawn to the complexities of tax law. What struck me most was how the introductory session was engaging enough to make us forget about the other topics we wanted to cover; it was like being swept up in a narrative that refused to end. That experience not only sparked my curiosity but also inspired me to pursue a taxation moot. It's amazing how one session can shift your perspective and open doors to new interests.

Harshpreet Kaur: 24BAL018
The Hidden Layers of Tax Reform

One thing that stuck with me from the second panel discussion was Batra Sir's explanation of the new tax reforms and the idea of GST 2.0. I found it interesting how he clarified the differences between direct and indirect GST. He also explained the reasoning behind the government's changes to tax rates in various sectors. However, what really made me think was the example he gave about how the government reduced GST on some basic goods, like utensils, while increasing it on materials like steel. At first glance, it seems like an effort to make essential goods more affordable, but upon closer inspection, it feels like a misleading way of showing that prices are being controlled.

If the cost of raw materials like steel rises, the production cost of almost everything that relies on it also goes up. So even if the GST on the final product is lowered, the advantage doesn't truly reach the average person. This realization highlighted how economic reforms are often marketed as beneficial to people, but the reality can be more complicated. Sometimes, these changes merely shift the burden from one place to another instead of genuinely relieving it.

Batra Sir's session reminded me that taxation isn't just about numbers; it's closely linked to perception, policy, and public trust. It taught me to look beyond what is being said and to understand what is truly happening and who genuinely benefits from it.

Hansi Thakur: 24BAL160
The Invisible Weight of Taxes

One thought that lingered after Prof. Y.K. Batra's lecture on Tax Reform and Economic Equality was how taxation quietly shapes our daily lives. Even buying a packet of biscuits sends money to the government, yet I had never paused to think about who truly bears the greater burden; someone like me or someone earning much more. It made me realise how deeply taxation is connected to everyday choices, and how invisible its presence feels until one starts questioning it.

The discussion on indirect taxes was unsettling in a good way. It exposed how individuals with lower incomes end up paying the same tax on essential goods as those with far greater means. The idea felt unfair, almost contradictory to the notion of equality that taxation is supposed to promote. It pushed me to think about whether our so-called "efficient" systems sometimes lose sight of the people they are meant to protect.

What struck me most was the moral dimension of taxation. Behind every percentage or reform lies a question of fairness; who pays, who benefits, and who gets left behind. This session reminded me that taxes aren't just economic tools; they are reflections of our shared values and collective ethics. How a society chooses to tax says a lot about what it stands for. To me, fairness in taxation isn't only about numbers but it's about empathy woven into policy.

Astha Singh: 24bal011
Beyond the Numbers

The panel discussion on tax reform revealed how the nation's taxation system is far more than a financial framework, it is a living record of adaptation and change. Each reform reflected the pulse of its time, shaped by contemporary economic pressures, political priorities, and societal needs. What became evident was that today's tax structure cannot be understood in isolation; its roots stretch deep into the historical decisions and transformations that built its foundation. The evolution of these reforms showed how governance adjusts with the country's progress, responding to new challenges while carrying lessons from the past. Reflecting on this brought an awareness that taxation is not just about policy or revenue, it mirrors the country's journey of growth, resilience, and reform.

Dhruv Bhartia: 24BAL152
When Reform Meets Responsibility

The panel discussion by Professor Y. K. Batra on Tax Reforms and Economic Equality left me thinking deeply about how complex and interconnected our economic and legal system truly is. What stood out most to me was his anecdote about working in the Ministry of Finance under Central Government of India, how any proposal to cut taxes in one area had to be justified by showing how that lost revenue would be recovered elsewhere. It revealed how even seemingly simple decisions in taxation involve a web of trade-offs, bureaucratic accountability as well as political negotiations. I was particularly struck by his remarks on the need for greater concessions under GST for MSMEs. In a developing economy such as India's, small and medium enterprises (MSMEs) form the backbone of employment generation and innovation. Yet, they often have to struggle under the weight of co compliance and tax burdens designed for larger enterprises. He emphasized on creating a space within the GST framework for these businesses that are both economically feasible and ethically grounded aligning growth with inclusion. Another crucial point that stayed with me was his explanation of why the Nordic models of taxation cannot simply be replicated in India. The comparison highlighted how context matters in policymaking what works in smaller and high-income populations might not be suitable for a vast and diverse population such as ours. Reform is not about imitation but rather about adaptation. Overall, the session was extremely helpful for me in reshaping my views on taxation, not as a dry and technical subject but rather as a living instrument of social-economic justice and balance.

Ananya Belsare: 25bbl006
Equity vs. Efficiency

Reflections on India's Tax System Professor YK Batra's lecture on economic equality and tax reform highlighted the core conflict between funding a welfare state and achieving fair taxation in a nation marked by widespread poverty and income disparity. The lecture focused on the government's reliance on indirect taxes like GST. While administratively efficient, Professor Batra noted these taxes are inherently regressive. They tax consumption rather than the consumer's capacity to pay, disproportionately burdening the underprivileged. Recent “GST 2.0” reforms, aimed at reducing rates, illustrate this complex balancing act. Such reductions raise questions about filling revenue gaps, and consumer benefits can often be nullified by high taxes on raw materials. Furthermore, the gap between announcing a reform and its effective implementation on the ground points to a significant weakness in government enforcement.

Shaini Agrawal: 25bal101
Beyond Revenue: Taxation as Policy in the Indian Economy

The panel discussion provided insightful knowledge on the organization, purpose and problems of the Indian taxation system. Among the most important lessons, the one that stood out was the difference between direct and indirect taxes and the economic implications of the same. Direct taxes like income tax are progressive, because they ensure that more is paid by the high-income earners, but in contrast, indirect tax is usually regressive, which is applied on all consumers irrespective of income. These two are used together to strike a balance. Professor Batra added by pointing towards the need to reform the tax system to gradually change the indirect form of taxation to direct. This is evidenced by the fact that India has been able to push the direct taxes up to close to 50 percent by increasing the percentage of direct taxes payable to a high rate of 10 percent. I also got to know that indirect taxes, though less difficult to enforce as they are imposed at the point of sale, can have a greater burden on the lower-income groups. The problem of tax on tax has been resolved by the introduction of the VAT and GST that has provided mechanisms such as the input tax credit because the system is now more efficient. The changes being undertaken by the government like cutting down the GST on utensils but increasing retaliation on steel shows how the government has to make a fine balance between revenue collection and social welfare. The speaker also talked of other issues such as the planning of taxes, erosion of tax basis and profit shifting whereby corporations use the tax havens to evade paying taxes. I realized how this sort of practice lowers the taxable base of a country and hence the revenue. All in all, this discussion enhanced my knowledge of taxation as not only a fiscal instrument but an instrument of policy that defines equity and development. It emphasized how complicated it is to come up with a system that is equitable, effective, and accommodates various incomes and economic realities.

Bhuvi Gupta: 24bal083
The fine print of GST 2.0

Attending the discussion was both illuminating and unsettling. On the surface, we celebrate GST 2.0 for its promises of lower rates, but a closer look raises uncomfortable questions. Did these reforms truly bring meaningful change, or are they merely cosmetic adjustments? Does "reform" only mean lowered rates, or should it also include a rationalisation of the entire tax process? There seems to be a tension between revenue protection and citizen benefit. The government does not want to lose its revenue share, so how will it make up for the loss? While rates on end products might appear lower, the government may recoup its share through increased taxes on raw materials, an indirect burden often invisible to the consumer. But if taxes are no quid pro quo, do taxpayers have no right to expect tangible benefits for their hard-earned money? Some countries demonstrate that citizens willingly contribute substantial taxes because they experience clear returns in public services, infrastructure, and social welfare. In India, where most of the population falls outside the direct tax net, do the paying minority deserve less? The discussion made one thing evident: GST reform and taxes are far from straightforward. One hour was barely enough to scratch the surface of the complexities, revealing layers of nuance and unanswered questions.

Deshnaa Kanthed: 25BLL008
From Policy to Practice: Reflecting on Tax Reforms and Their Socioeconomic Impact

Prof. Y. K. Batra's discussion on Tax Reforms and Economic Equality was truly enlightening as a 1st year student who hasn't explored this area of study much. One of the things that stayed with me the most was the contrast between intent and impact- how our tax system aspires to fairness but often ends up perpetuating inequality. The point that "indirect taxes will remain regressive since they are taxed on consumption, not income" struck me deeply. It made me realize how the poorest sections of society shoulder a heavier relative burden, paying the same GST on essential goods as the wealthy. The fairness of taxation, therefore, cannot be measured by simplicity of collection alone. Another thought that lingered was about the "mindset not changing even though the economy has opened up." This statement speaks to the inertia in governance and public perception. While reforms like GST or moves toward digital tax filing symbolize modernization, the attitude of "Inspector Raj" and the obsession with revenue neutrality still anchor us to old systems of control and suspicion. Economic equality, then, is not only about redistribution of wealth but also about the democratisation of trust and transparency between the state and the citizen. The mention that only a small percentage of Indians pay direct taxes out of a population of 140 crore was sobering. It made me question the sustainability of welfare schemes, subsidies, and the entire social safety net when the tax base is so narrow. Yet, the idea that developed nations rely more on direct taxes also suggests that prosperity and fairness grow together when citizens feel ownership of the system. In the end, what stayed with me was the professor's quiet reminder that reform is not just about rate cuts or policy tweaks, it's about rationalization, inclusion, and evolving mindsets. True equality in taxation will emerge only when policy, practice, and perception align toward shared responsibility rather than selective compliance. I will definitely be reading more about these domains of economics and taxes.

Riya Purohit: 24bal183
Rethinking Tax Policy and Inequality in India

The panel discussion on tax reforms and economic equality was a very insightful experience. We began by tracing the history of the tax system in India and how it evolved into the current GST framework. The speaker, Prof. Batra explained how the government aimed to create a unified tax structure to make the economy more transparent and efficient. Listening to how the system had changed over the years helped me appreciate how deeply taxes influence every aspect of economic life. However, the part that stayed with me the most was the discussion on global examples. Some countries like the Netherlands, Iceland, and others have managed to keep economic inequality much lower. The question that emerged was how their tax systems differ and what India can learn from them. Prof. Batra mentioned that smaller nations manage better because of lower population and easier administration, but I found this explanation incomplete. Population might make implementation harder, yet it cannot be the only reason for inequality. There are large countries that have found creative and equitable ways to structure their taxes. It seemed to me that the real issue lies not only in size but in how policies prioritize redistribution and transparency. We also touched upon international frameworks like BEPS and the global minimum tax which are meant to promote fairness in cross border taxation. These global efforts show that cooperation and accountability can help bridge inequality. The discussion left me reflecting on how India could work toward a system that not only collects taxes efficiently but also redistributes wealth more justly. I look forward to more discussions with sir in the future, as this session ended a bit early and there was still much to learn about the international law aspects.

Tripatjot Saini: 25bal046
The Double Edge of Taxation

We were made to understand that it is by paying taxes that a nation is run - our money pays roads, hospitals, schools and welfare. I always believe that taxes were always our best interest. This lecture however made me realize that in reality taxation is much more intricate and is often much more unequal than this utopian outlook. We pay indirect taxes every day, whether it is a bus fare or a meal, mobile data and some of the fundamental household goods. I also understand why the government is that much dependent on them. Only a small portion of Indians pay direct tax and therefore a nation comprising of 140 crore citizens needs such incomes to finance healthcare and welfare of those who legitimately require it. However, the system is cumbersome. MSMEs struggle with conformity; when they do something wrong even their slightest misstep may result in stress and even harassment, and their financial obligation is more immediate than the support they get. Contrastingly, the big companies enjoying access to tax havens have a way of casting off. The moral of the story is its unabashed truth that taxation is an edged sword. It is a process of finding the right balance, both on the part of the government and ours.

Harshita Agarwal: 23bbl092
Where My Tax Journey Begins

The lecture was quite holistically engaging, rather than jumping on directly on the theme of the discussion, professor Yogendra Batra cleared our concept related to taxation developing our base for taxation to understand important concepts of equality, the only drawback was it' s was to short and didn't feel enough I would love to have more of his lecture in future not just modern 3 hours Ramleela but traditional Ramleela, all over it' s was very holistic experience with exposure to taxation and related reform and lecture ended with living me a lot of curiosity on how these scheme will unfold.

Purva Patel: 24BBL035
GST and the Transformation of India’s Tax System

During the panel discussion, I had the opportunity to talk about the evaluation of the Goods and Services Tax (GST) and its impact on the Indian economy. I focused on how the tax structure worked before the introduction of GST, where multiple indirect taxes such as excise duty, VAT, and service tax were levied separately by the Centre and the States. This complex system often resulted in tax-on-tax and administrative inefficiency. It highlighted how GST replaced this fragmented structure with a unified system, making taxation more transparent and efficient. I also shared how certain functions that were previously handled directly by the government, such as collection and distribution of tax revenue, are now carried out more systematically and indirectly through the GST Council and digital mechanisms. Overall, the session helped me understand the evolution of India’s tax system, and how GST represents a major step toward a simpler and more integrated economy. Engaging in this discussion also improved my understanding of the balance between central and state powers in fiscal policy.

Navya Shreyanshi: 24bbl029
Tax Reforms, Economic Equality, and Global Taxation

The panel discussion on tax reforms and economic equality was an insightful session that deepened my understanding of how taxation influences economic fairness. Sir has discussed the evaluation of GST and VAT, explaining how GST simplified India’s tax structure by merging multiple indirect taxes, yet still presents compliance challenges for smaller businesses. He also shed light on the international aspects of taxation, emphasizing how global trade, multinational corporations, and cross-border tax policies affect developing economies like India. The discussion highlighted the need for international cooperation to ensure fairness and prevent tax evasion. Overall, the session made me realize that tax reforms go beyond revenue collection, they are essential tools for promoting economic equality and social justice. It encouraged me to view taxation as a vital mechanism for inclusive and sustainable growth.

Thank You