ACKNOWLEDGEMENTS

The mere mention of the words ‘Tax’ and ‘Taxmen’ is sufficient to send an instant shiver down the spine of even an honest taxpayer for a moment. The Central Excise Department of Government of India is in fact Customs, Central Excise & Service Tax Department but for the sake of convenience and brevity, it is popularly known and referred to as Central Excise Department. In Central Excise, which, therefore, also includes the other two taxes viz. the Customs Duty & the Service Tax, a series of complex psychological processes of decision making for the purposes of taxing goods and services precedes the levy of actual tax or duty. These decision making processes are influenced by a host of internal and external psychological factors. There was no dearth of studies pertaining to ‘Psychological factors, including Stress, affecting organisational behavior or to be more precise, the organizational commitment, but most of them pertained to industrial establishments or well defined informal business organizations. However there was very little work on stress and organizational commitment among persons working in formal government organizations or public sector undertakings, performing sovereign functions too, in our country.

With this idea in mind, the destiny took me to a trio, for whom I feel the words alone are no tribute or are really insufficient to express my sincere gratitude towards their indispensable individual roles. Whereas the present work grew-up under the able guidance and supervision of Dr. A.S. Boora, Professor, Institute of Management Studies and Research (IMSAR), Maharshi Dayanand University, Rohtak, after it was assayed by Dr. O.P. Duhan, the then Assistant Commissioner, Customs, Central Excise & Service Tax, Rohtak, a versatile Alumni of IMSAR, and Dr. Rajbir Singh, Professor and Head of the Department of Psychology, M.D. University, Rohtak, who had not only sown the seeds of the present study but closely nurtured them indeed. Without their active support and able guidance the work could not have seen the ray of light.

Saurabh Dalal, Advocate, Punjab & Haryana High Court, my husband, is the person who kept the zeal and spirit alive in me for so long for this work. Poonam, my mother, untiringly motivated me to accomplish this goal. My maternal cousin brother, Dr. Vijay Hooda, Assistant Professor, Department of Commerce, IGU, Meerpur never shirked to provide me required assistance and guidance in finishing all secretarial functions pertaining to this work. Therefore, I owe them and to all who helped me, directly or indirectly, many, many thanks not in words alone but by an intense feel also.

I am totally overwhelmed with deep gratitude towards all the officers and staff members of the Central Excise Department at all senior and junior levels, and look forward for appropriate expressions to record my thanks to all of them, for they could spare their precious time to provide me the necessary
information with great courage, fairness and boldness. I also feel indebted to all those officials whom, I feel, I failed to motivate or pursue in the style of their liking, to indebted me with the information pertaining to them for this work. In fact their attitude provided others the necessary impetus to lend me a real helping hand.

(MEGHNA)