When the researcher started studying tax laws he felt like a blind man looking for a black cat in a dark room. Over the years, officers of the Income-tax Department, judiciary, academicians, members of the profession of tax Law, governments and Chartered Accountants have tried to simplify the tax laws. Researcher is afraid, they have had only moderate success, not because of any failings on their part, but because of their own limitations.

Once a dull judge told F.E. Smith, who later became Lord Birkenhead, that even after listening to him, he, the judge had not become the wiser and Smith replied, "Not Wiser, my Lord, but better informed". The same may be said to be the case with researcher. He may be better informed now, but not any wiser. He is still blind and the tax laws are in a dark room, but he venture to claim that he may be able to throw some light on a few murky areas groping his way to some of the switches in the room which he has located.