Chapter-VII — PSYCHO-SOCIAL AND ENVIRONMENTAL ASPECTS

7.1 More about service associations

Service associations are not only the platforms for organizing collective resistance of the employees against disciplinary proceedings. They also provide the platforms whence the employees are able to bargain with the Government including the organizational authority on different issues concerning their service and economic interests. A service association creates a new relationship among its members which is neither formal official relationship nor purely informal relationship occasionally persisting among the colleagues. This new relationship is what may be called a 'quasi-official relationship.' It is because although the service associations seek to create a sort of comradeship among the members, their purview cannot generally surpass the office and the official matters. The role of service associations are important determinants of bureaucratic functioning. Keeping these in mind, we can proceed towards having a more comprehensive understanding of the role of the service associations in the Directorate.

The respondents were asked to mention the major functions performed by their respective service associations.
Table 7.1

Functions of service associations:

<table>
<thead>
<tr>
<th>Response pattern</th>
<th>ACCT N=12 (100.00%)</th>
<th>CTO N=60 (100.00%)</th>
<th>Total N=72 (100.00%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Positive functions</td>
<td>5 (41.67%)</td>
<td>33 (55.00%)</td>
<td>38 (52.78%)</td>
</tr>
<tr>
<td>Operational functions</td>
<td>7 (58.33%)</td>
<td>33 (55.00%)</td>
<td>40 (55.56%)</td>
</tr>
<tr>
<td>Organizational functions</td>
<td>4 (33.33%)</td>
<td>23 (38.33%)</td>
<td>27 (37.50%)</td>
</tr>
<tr>
<td>Social functions.</td>
<td>9 (75.00%)</td>
<td>50 (83.33%)</td>
<td>59 (81.94%)</td>
</tr>
<tr>
<td>Regulative and communicative functions</td>
<td>2 (16.67%)</td>
<td>6 (10.00%)</td>
<td>8 (11.11%)</td>
</tr>
<tr>
<td>Negative functions</td>
<td>0 (0.00%)</td>
<td>10 (16.67%)</td>
<td>10 (13.89%)</td>
</tr>
<tr>
<td>Does not arise</td>
<td>1 (8.33%)</td>
<td>0 (0.00%)</td>
<td>1 (1.39%)</td>
</tr>
</tbody>
</table>

N.B. -- Since most of the respondents have given their responses in a manner which reveals more than one response pattern, total number of such responses exceeds total number of respondents.

The responses have been given in a manner which reveals not different functions undertaken by service associations as such, but different typologies of such functions. While one difficulty inherent in this approach is that it yields different overlapping categories, the greatest advantage of this approach is that it enables us to look at the same phenomenon from different angles, thus rendering possible more sound analysis and understanding.

Fifty-five per cent of the Commercial Tax Officers and 41.67 per cent of the Assistant Commissioners of Commercial Taxes, constituting 52.78 per cent of the total number of respondents,
speak of positive functions which mean two things -- (a) attempts to protect service interests including financial interests of the members and (b) attempts to protect the members in case of administrative high-handedness, injustice inflicted by the higher authorities and disciplinary proceedings, if any, and also to help the members in case of disputes with the Government, if any. The latter functions, mentioned above, have already been discussed in Section 6.2 of Chapter VI and need not be discussed again. But the former functions need some detailed discussion. Such functions include attempts to increase promotion (both post promotion and scale promotion) opportunities and salaries of the members, get periodical revisions of the existing pay-structure, remove disparities with other comparable services, improve the working condition and reduce the workload, regularise service matters and ensure proper maintenance of service records of the members, evolve a rational transfer policy and cancel or postpone those transfers which cause specific inconveniences to some of the members etc. An instance of the last sort may be cited here. A particular Commercial Tax Officer attached to Siliguri Range, who had his residence in North Bengal and whose wife had undergone a serious accident necessitating his presence at home, was transferred to Calcutta at the end of the year 1991. He made a representation to the Commissioner of Commercial Taxes to cancel the instant transfer
order and to post him in his home district. The Commercial Tax Officers' Association also took up the matter and urged upon the said authority to consider this case. The instant transfer order was cancelled and the concerned officer got his desired posting.¹

Fifty-five per cent of the Commercial Tax Officers and 58.33 per cent of the Assistant Commissioners of Commercial Taxes, constituting 55.56 per cent of the total number of respondents, make mention of operational functions undertaken by the service associations. Such functions consist of holding discussions and negotiations with the higher authorities and the Government on different issues; organizing demonstrations, gatherings, rallies, processions etc. to mobilize the members and to pressurize the organizational authority and the Government; undertaking agitational programmes like work to rule, cease work, strike etc., if necessary.

One-third of the Assistant Commissioners of Commercial Taxes and 38.33 per cent of the Commercial Tax Officers, constituting 37.50 per cent of the total number of respondents, speak of organizational functions of the service associations. Such functions include holding general meetings (annual and extraordinary), executive committee meetings, group meetings, floor meetings etc. for decision-making, formation of opinion and

indoctrination of the members; conducting elections, opinion polls etc.; publishing a bulletin of the association; collecting subscriptions, donations etc. from the members and the sympathisers and so on.

One particular function, which falls in the borderline between operational and organizational functions is to constitute permanent federative bodies with other similar associations. One such federative body is Convention of State Services Associations of which both Commercial Taxes Directorate Officers Association and West Bengal State Commercial Tax Service Association are constituent units. This body has been formed by different associations manned by the officers serving in different departments under the State Government. Another such body is All India Sales Tax Officers' Federation which was formed in 1986. Formation of such federative bodies becomes helpful for the purposes of negotiating with the Government and promoting interests of the government officers belonging to similar services.

Seventy-five per cent of the Assistant Commissioners of Commercial Taxes and 83.33 per cent of the Commercial Tax Officers, constituting 81.94 per cent of the total number of respondents, speak of social functions undertaken by the service associations. Such functions consist of attempts directed at
fostering unity and cohesion among the members and providing a platform for social mixing of the members with one another; organizing picnics, get-togethers, cultural programmes etc.; rendering financial assistance and other forms of help to the members and their families in case of disease, accident, death etc. and, often, running a welfare fund for this purpose. To give an illustration, Commercial Taxes Welfare Organization has been established mainly at the behest of the leading members of Commercial Tax Officers' Association, although technically membership of this organization is open to the officers belonging to other service associations as well. The main purpose of this organization is to help those members who have fallen sick and are in need of lumpsum amount for treatment. The organization gives aids and soft-term, interest-free loans to the needy members for the said purpose. Again, the Commercial Taxes Recreation Club, Jalpaiguri was established mainly at the initiative taken by the Secretary of Commercial Tax Officers' Association, then posted at Jalpaiguri (a mofussil town at North Bengal). When separate ancilliary or subsidiary organizations are established by the leaders of a particular association, it widens the power base of the association. In

addition to this, undertaking of social functions helps to increase popularity and acceptability of the particular association, especially in a world where different associations compete for winning the loyalty of same kind of members. It is noteworthy that the percentage of responses obtained in this category is higher than that obtained in any other response category — taking the respondents as a whole and also taking them separately, rankwise.

Ten per cent of the Commercial Tax Officers and 16.67 per cent of the Assistant Commissioners of Commercial Taxes, forming 11.11 per cent of the total member of respondents, refer to regulative and communicative functions performed by the service associations. Such functions consist of providing a general guideline of behaviour and activities for the members, restraining the members from being involved in undue excesses in their interaction with the higher authorities, providing a channel of constructive communication between the organizational authority and the employees etc. The relation between the organizational authority and the association is not always antagonistic. There are many occasions of reciprocity and mutual cooperation between the two.

Among the Commercial Tax Officers, 16.67 per cent, constituting 13.89 per cent of the total number of respondents, mention negative functions performed by the service associations. No
Assistant Commissioner of Commercial Taxes subscribes to this view. Such negative functions consist of diverting the members from real pursuit of their interests by creating some pseudo demands, arranging some eyewash benefits and organizing some mock demonstrations, mock gatherings, mock protests etc.; allowing and providing opportunities to the leaders to reap personal benefits by coming close to the higher authorities through the channel of the association; acting in close liaison with the higher authorities to the detriment of the members' interest etc.

It is noteworthy that the percentage of responses obtained from the Commercial Tax Officers is higher than that obtained from the Assistant Commissioners of Commercial Taxes in all the response categories excepting two — those specifying (1) operational functions and (2) regulative and communicative functions performed by the service associations. It has already been pointed out that the Assistant Commissioners of Commercial Taxes do not ascribe much importance to the functions performed by the service associations and their achievements. However, operational functions in the forms of protest and agitation draw the attention of even the organizational authority. Consequently, the Assistant Commissioners of Commercial Taxes, being part of the higher authorities and concerned about the smooth running of the administration of the Directorate, cannot neglect such events. Attaching importance
to regulative and communicative functions of the service associations is but other side of the same coin. The Assistant Commissioners of Commercial Taxes, being superior officers, are concerned about maintenance of administrative discipline. Their concern about the role of the service associations is primarily confined to the processes whereby such associations contribute to or impair maintenance of this discipline. Regulative and communicative functions undertaken by the service associations definitely contribute to maintenance of administrative order and discipline. This is why more responses are obtained from the Assistant Commissioners of Commercial Taxes compared to the Commercial Tax Officers on these two counts. It is also significant that negative functions performed by the service associations are not mentioned by any Assistant Commissioner of Commercial Taxes. Hightened expectations of the Commercial Tax Officers from the respective associations and the resultant frustration have contributed to growth of bitterness about the role of the service associations among some of them. Such heightened expectations are non-existent among the Assistant Commissioners of Commercial Taxes.
Table 7.2

Extent of ability of service associations in promoting service interests:

<table>
<thead>
<tr>
<th>Rank of officers</th>
<th>Fully able</th>
<th>Partly able</th>
<th>Not able</th>
<th>Does not arise</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td>2 (16.67%)</td>
<td>8 (66.67%)</td>
<td>1 (8.33%)</td>
<td>1 (8.33%)</td>
<td>12</td>
</tr>
<tr>
<td>CTO</td>
<td>1 (.67%)</td>
<td>27 (45.00%)</td>
<td>32 (53.33%)</td>
<td>0 (0.00%)</td>
<td>60</td>
</tr>
<tr>
<td>Total</td>
<td>3 (4.17%)</td>
<td>35 (48.61%)</td>
<td>33 (45.83%)</td>
<td>1 (1.39%)</td>
<td>72</td>
</tr>
</tbody>
</table>

\[ \chi^2 = 15.674 \quad \text{Df} = 3 \quad P < .01 \]

A little more than fifty per cent of the total number of respondents (4.17% + 48.61% = 52.78%) opine that the service associations have fully or partly been able to promote the service interests of their members. The data depicted in table 6.8 may also be recalled here. It transpired from the data that more than fifty per cent of the total number of respondents think that the service associations have fully or partly been able to protect their members from disciplinary proceedings. Hence, according to the majority opinion, the service associations have been successfully performing their two most important functions, mentioned earlier as positive functions. However, there is significant rankwise variation in the perception of the extent of ability of the service associations in promoting the service interests of their members. The perception of ability, full or partial, of the
service associations to the said end is much greater among the Assistant Commissioners of Commercial Taxes than among the Commercial Tax Officers. Among the Commercial Tax Officers, 53.33 per cent hold that the service associations have not been able to promote the service interests of their members, while only 8.33 per cent of the Assistant Commissioners of Commercial Taxes share this view. The chi square is also significant at less than one per cent level of probability bearing testimony to the presence of sufficient rankwise variation of opinion in this respect. Probably, lesser expectations of the Assistant Commissioners of Commercial Taxes from their respective service associations increase their degree of satisfaction with whatever achievement the associations have made in this regard. And the reverse is true in the case of the Commercial Tax Officers.
Rationale for specific evaluation of role of service associations in promoting service interests:

<table>
<thead>
<tr>
<th>Response pattern</th>
<th>ACCT N=12(100.00%)</th>
<th>CTO N=60(100.00%)</th>
<th>TOTAL N=72(100.00%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Success of associations in promoting service interests</td>
<td>9(75.00%)</td>
<td>28(46.67%)</td>
<td>37(51.39%)</td>
</tr>
<tr>
<td>Non-fulfillment of many demands of associations</td>
<td>4(33.33%)</td>
<td>22(36.67%)</td>
<td>26(36.11%)</td>
</tr>
<tr>
<td>Uselessness of benefits acquired by associations</td>
<td>0( 0.00%)</td>
<td>3( 5.00%)</td>
<td>3( 4.17%)</td>
</tr>
<tr>
<td>Accrual of benefits owing to wider governmental policy</td>
<td>3(25.00%)</td>
<td>20(33.33%)</td>
<td>23(31.94%)</td>
</tr>
<tr>
<td>Failure of associations owing to different reasons</td>
<td>1( 8.33%)</td>
<td>10(16.67%)</td>
<td>11(15.28%)</td>
</tr>
<tr>
<td>Does not arise in view of non-membership</td>
<td>1( 8.33%)</td>
<td>0( 0.00%)</td>
<td>1( 1.39%)</td>
</tr>
</tbody>
</table>

N.B. -- Since many of the respondents have given their responses in a manner which reveals more than one response pattern, total number of responses exceeds total number of respondents.

Seventy-five per cent of the Assistant Commissioners of Commercial Taxes and 46.67 per cent of the Commercial Tax Officers, constituting 51.39 per cent of the total number of respondents, hold that the associations, they belong to, have been sincerely trying to promote service interests of their members. Such associations have been able to ensure time-bound career...
advancement scheme, revision of pay structure, increase in salary etc. Such associations also become helpful in removing some bureaucratic bottlenecks pertaining to service matters of some of their members — examples being grant of leave, confirmation, promotion etc. — and in hastening and regularising such matters. It is noteworthy that among all the positive response categories, only the present one is highlighted more by the Assistant Commissioners of Commercial Taxes than by the Commercial Tax Officers. The reason is that only the present response category seeks to explain the success of the service associations in promoting the service interests of their members. The remaining response categories seek to explain the failure of the service associations in this regard. It is but natural that more responses of the nature, which seek to explain the success of the associations, would be obtained from the Assistant Commissioners of Commercial Taxes than from the Commercial Tax Officers since perception of success of the service associations is greater among the former compared to the latter.

Out of the total number of respondents, 36.11 per cent, comprising one-third of the Assistant Commissioners of Commercial Taxes and 36.67 per cent of the Commercial Tax Officers, opine that the achievement of the service associations in promoting service interests of their members is not significant. It is because many of the demands of the associations have not been
fulfilled. Such demands include formation of integrated service, increase in promotional posts, removal of disparities with other comparable services, introduction of the system of fixation at higher pay-scale after shorter interval etc. In fact, it takes too much time in having a single promotion.

Five per cent of the Commercial Tax Officers, constituting 4.17 per cent of the total number of respondents, are of the view that the benefits acquired by the associations after sustained effort become useless. The benefit of marginal increase in salary is set off by inflation. Also, the Government often fails to keep its promises made to the associations for financial stringency. Further, too much time is lost in the process of negotiations with the Government whereafter the benefits become meaningless. No Assistant Commissioner of Commercial Taxes shares this view. This response category, in spite of being voiced by a significantly small number of respondents, is important since it highlights the impact of overall economic situation on the role played by the service associations. This response category also makes a pointed reference to the present financial hardship faced by the Government of West Bengal.

One-fourth of the Assistant Commissioners of Commercial Taxes and one-third of the Commercial Tax Officers, constituting 31.94 per cent of the total number of respondents, opine that the accrual of some service benefits has been the outcome of change
in the existing governmental policy and formulation of new policy in this matter. These are not the results of the efforts of the associations in this regard. The Government generally hardly bothers about the demands made by the associations. The Government often concedes to some of the demands of the associations which are in consonance with its own policy. But when the demands raised by the associations come in conflict with the views of the Government, such demands are outright rejected. Also, the Government takes its decision in a manner whereby a wider range of the government employees, and not merely the employees of the Directorate of Commercial Taxes, are benefited.

Out of the total number of respondents, 15.28 per cent, constituting 8.33 per cent of the Assistant Commissioners of Commercial Taxes and 16.67 per cent of the Commercial Tax Officers, hold that the associations have failed to influence the governmental policy owing to lack of disinterestedness, sincerity, courage, skill and devotion of their leaders and/or lack of adequate organizational strength and fighting spirit of their members. One factor contributing to lack of organizational strength of the associations is the preoccupation of the members of their executive committees with official works. The leaders of the associations are primarily responsible officials of the Government, and they are bound to discharge their official
duties before they can find time to serve their associations. Thus, we have seen that the service associations perform a variety of functions. We have also seen that majority of the respondents are, more or less, satisfied with the achievements of the associations. We have further seen that the expectations of the Assistant Commissioners of Commercial Taxes from their respective service associations being low, they are generally satisfied with the performances of the associations in different spheres. But the expectations of the Commercial Tax Officers from the associations being high, there is much frustration and bitterness among many of them regarding the role played by the associations.

7.2 — Informal relations among colleagues

One of the strongest and most constant of human drives is the need for having social intercourse with other people.\(^5\) The ideal-type formulation of Weber has been subjected to criticism since it emphasizes only the formal aspects of bureaucracy, ignoring informal groupings and relationship and unofficial practices which emerge in reality. Contrary to the Weberian assertion that any deviation from the formal structure is detrimental to administrative efficiency, it has been found that

informal relations and unofficial practices often contribute to efficiency. Consequently, sociologists are increasingly taking interest in the study of informal organization. Chester I. Barnard holds that these informal organizations are necessary to the operations of the formal organizations. Men are in search of satisfactions which are different from job satisfaction — such as companionship and protection. In the opinion of Moore, formal structure itself creates sufficient opportunities for the development of certain informal behaviour patterns. Such relations develop primarily on the basis of initial formal interaction within the office. According to N.K. Singhi, the formation of informal relations is not required by bureaucratic norms. The relationship, so developed, can assume the form of a clique or group that operates on the basis of non-bureaucratic norms.

Singhi writes:

Since rigidity of bureaucracy can carry impersonality to the point of inhumanity, formation of informal relations provides a sense of security, personal gratification, and quicker accomplishment of tasks.

8 Sayles and Strauss, op. cit., p. 105.
An administrative system which has been authoritarian and rigid, neutral, and impartial in its legal formulation, puts several strains on people both within and outside the bureaucracy, which are partly compensated by particularistic informality.\(^\text{11}\)

C.H. Page also opines that one of the major functions of informal organization is to negate the effects of formal organization.\(^\text{12}\) In the same vein, Blau suggests that a basic function of informal organization in a bureaucracy is to mitigate bureaucratic impersonality.\(^\text{13}\) Many sociological studies have revealed that the existence of cohesive bonds between the co-workers of an organization is a sine qua non for high morale and optimum job performance.\(^\text{14}\) In the study of Bank Wiring Observation Room, it was found that the output rate of the workers were correlated with clique membership. There were two cliques; taking membership of one of them was imperative for the wiremen working in Bank Wiring Observation Room. The normative standard that guided productive thrust of a particular worker was moulded by his clique membership. One of these two cliques emphasized that the workers should not produce too much and the other demanded that they should not produce too little, so that the members of each

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11 Ibid., p.329.
clique enjoyed social approval for working slower or faster respectively than those of the other.\textsuperscript{15} According to Crozier, co-workers of a bureaucratic organization have the sense of a common destiny. In-group aggression is minimised owing to the fact that there is relatively less competition among the colleagues since promotion is based mostly on seniority. This arrangement develops esprit de corps among the officials and is, therefore, treated to be positively functional for the bureaucracy. However, the informal social organization, thus formed, often leads the bureaucratic personnel to defend their entrenched interests than to assist their clientele and political bosses. The informal organization quickly turns defensive if there arises a threat to the group interests.\textsuperscript{16}

According to Barnard, informal contacts and relationship within an organization often take place without any conscious purpose. These may be accidental or incidental to organised activities or arise from some personal desire or gregarious instinct.\textsuperscript{17} We have already seen that a service association provides a platform for social mixing among its members and organizes different programmes to give impetus to such kind of mixing. Therefore, informal social relations are formed among the members of a

\begin{footnotes}


\textsuperscript{17} Chester I. Barnard, \textit{op.cit.}, p.114.
\end{footnotes}
particular service association. In addition to this, there are other bases for development of informal groupings and emergence of intimate relations among the officials. Such informal relations develop among the officials of the same rank, e.g. among the Inspectors of Commercial Taxes or the Commercial Tax Officers. These informal relations turn into intimacy among the batchmates, that is, among the officials of a particular rank recruited on the basis of a competitive examination held in a particular year or among the officials having their promotion to the next rank in a particular year. Generally, such batchmates receive their training together and, in the case of the Commercial Tax Officers -- direct or promotee, a part of such training is imparted in the Administrative Training Institute, located at Salt Lake, where the trainees have to reside for a few days. This bolsters their intimacy. Also, informal relations develop among the employees attached to a particular unit of office and such informal relations cut across hierarchical cleavages among the employees. As for instance, informal relations develop among the employees attached to a particular Charge or Checkpost. The experience of working together for a prolonged period creates informality among the employees of different tiers attached to a particular unit office. Also, feasts and picnics are occasionally arranged by the members attached to a particular unit office, and these provide occasions for developing informal ties among the employees belonging
to different echelons. Often, some employees reside in official quarters located in a single housing complex or build houses by forming co-operatives or otherwise happen to reside in neighbouring areas. Social relations and intimacy develop not only among such employees but also among their family-members. Especially, the employees posted at a unit office located in a mofussil area often live in common messes. Consequently, a high degree of intimacy is formed among them. Finally, intimacy develops among the members of a particular religious-linguistic or ethnic-linguistic group. As for instance, there is a large number of Urdu-speaking Muslim officers and Nepalese Officers in this Directorate, who are generally recruited on the basis of West Bengal Civil Service (Executive) and Certain Other Services Examination.\textsuperscript{18} A high degree of social intercourse and intimacy is found among the members of such groupings. M.S. Gore holds that for a minority group, language becomes a basis for identification and group formation. The in-group and out-group lines are drawn on the basis of language.\textsuperscript{19} The findings of Gore have some relevance in the cases cited above.

\textsuperscript{18} Urdu and Nepalese are subjects which can be taken as combinations in this examination.

Table 7.4  
Intensity of different types of social intercourse among colleagues:

<table>
<thead>
<tr>
<th>Rank of Officers</th>
<th>(i) Visiting houses of colleagues</th>
<th>(ii) Going to cinema etc. with colleagues</th>
<th>(iii) Discussing personal and familial problems with colleagues</th>
<th>(iv) Consulting on official matters with colleagues</th>
<th>(v) Discussing official matters with colleagues outside office</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Intense social intercourse</td>
<td>Feable social intercourse</td>
<td>Total</td>
<td>Intense social intercourse</td>
<td>Feable social intercourse</td>
</tr>
<tr>
<td>ACCT</td>
<td>10 (83.33%)</td>
<td>2 (16.67%)</td>
<td>12 (100.00%)</td>
<td>7 (58.33%)</td>
<td>5 (41.67%)</td>
</tr>
<tr>
<td>CTO</td>
<td>39 (65.00%)</td>
<td>21 (35.00%)</td>
<td>60 (100.00%)</td>
<td>35 (58.33%)</td>
<td>25 (41.67%)</td>
</tr>
<tr>
<td>Total</td>
<td>49 (68.06%)</td>
<td>23 (31.94%)</td>
<td>72 (100.00%)</td>
<td>42 (58.33%)</td>
<td>30 (41.67%)</td>
</tr>
<tr>
<td>Chi² = 1.540</td>
<td>Df = 1</td>
<td>P &lt; .30</td>
<td>Chi² = 0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
N.B. — In the officers' schedule, four categories - viz. 'frequently', 'occasionally', 'seldom' and 'never' - were set against questions bearing nos. 17, 18, 19, 20 and 21. In the table, the categories of 'frequently' and 'occasionally' have been incorporated within 'intense social intercourse' and the categories of 'seldom' and 'never' have been subsumed in 'feeble social intercourse'.

It transpires from part (i) of the table that more than two-thirds of the total number of respondents frequently or occasionally visit the houses of their colleagues. It has been found on general observation that such visits take place recurrently especially among colleagues who reside in adjacent or neighbouring areas. The frequency of such visits is higher among the Assistant Commissioners of Commercial Taxes than among the Commercial Tax Officers, possibly owing to longer period of acquaintances and resultant intimacy among the former. However, rankwise variation of social intercourse in this respect is not much spectacular. The chi square is significant at less than thirty per cent level of probability only.

From part (ii) of the table, it appears that majority of the total number of respondents frequently or occasionally go to cinemas, theatres, cultural programmes etc. with the colleagues. There is absolutely no rankwise variation in this
regard, and the chi square is also nil.

It transpires from part (iii) of the table that among the total number of respondents, 87.50 per cent, comprising 91.67 per cent of the Assistant Commissioners of Commercial Taxes and 86.67 per cent of the Commercial Tax Officers, frequently or occasionally discuss their personal and familial problems with their colleagues. Most men are in the habit of exchanging their pleasures and pains with their fellows; and the colleagues, in whose company one spends a considerable portion of one's life, are suitable fellows to make such exchanges. Rankwise variation in this regard is very nominal. The chi square is significant at less than seventy per cent level of probability.

From part (iv) of the table, it transpires that cent per cent of the Assistant Commissioners of Commercial Taxes and also of the Commercial Tax Officers frequently or occasionally consult the colleagues on official matters. The chi square is nil since there is no rankwise variation of opinion in this respect. This is a unique revelation not found in any other type of social intercourse among the colleagues since there is not a single respondent who seldom or never consults on official matters with the colleagues. This is attributable to the complicated and technical nature of work of the officers in this Directorate. Consultation with the colleagues is a way
out to resolve the difficulties faced in day-to-day work of the officers. This is certainly contrary to the formal official procedure since the quasi-judicial authorities are required to act according to their own understanding and discretion and not to be guided by others. The order of an officer is liable to be quashed if it is established that he has acted on others' advice or direction except, of course, in some specific circumstances where he is under legal binding to refer the matter to his superior officer and seek the latter's direction, concurrence or approval. However, in actuality, frequent consultations on official matters are made not only with the superior officers but also with the officers of the same rank. The following observations made by Blau and Meyer aptly explains how this paradoxical situation may be ultimately functional for bureaucracy:

On the other hand, the fact that an unofficial practice directly conflicts with the official regulations does not necessarily signify that it is detrimental to operating efficiency. The practice of consulting colleagues in violation of an official rule in the government agency apparently improved efficiency in operations,...

Elsewhere, Blau elaborately discusses the practice of consultation among the colleagues in a government agency in the

Let us now turn to part (v) of the table. Eighty per cent of the Commercial Tax Officers and 83.33 per cent of the Assistant Commissioners of Commercial Taxes, constituting 80.56 per cent of the total number of respondents, frequently or occasionally discuss official matters with the colleagues even outside the office. Rankwise variation of opinion in this regard is very nominal. The chi square is significant at less than eighty per cent level of probability.

Informal social relations among the colleagues in this Directorate are not always based on equality and unanimity. Several dominating and demanding relations, based on superior-subordinate relationship in official standing, usher in the domain of informal social intercourse. The case of an Assistant Commissioner of Commercial Taxes may be referred to here. The particular officer almost compelled a Charge Commercial Tax Officer, subordinate to him, to accompany him regularly in his drive to make wedding negotiations for his daughter. However, it must be admitted that there was some kind of personal friendship among these two officers; they used to play cards together. In addition to this, the Charge Officer was under the obligation to satisfy his boss. There was

21 Peter Michael Blau, op.cit., pp.127-143.
another case wherein an Additional Commissioner of Commercial Taxes compelled an Inspector of Commercial Taxes to do shopping for him when the latter went out to discharge his official duties by way of visiting business places of the dealers. Strictly speaking, the latter case is not an instance of informal relations. It is a corollary of superior-subordinate relationship in the official capacity misused by the superior officer. The observations of N.K. Singhi, in course of his study of the bureaucrats in Rajasthan, are applicable here too:

Most of the high bureaucrats were reported to be in the habit of entrusting personal work to chosen subordinates. The nature of such work differs depending upon the officer's own style of life, demands, and family composition. According to a bureaucrat:

It would be bringing the ration, getting money from bank, searching house for a new official, bringing certain articles from visit to other places, help in making arrangements for wedding and such other jobs. The nature of work entrusted depends on the rank and hierarchy of subordinates.22

Singhi further states that when the bureaucrats cannot accomplish the tasks through formal and procedural means, they adopt informal means and use personal contacts to get the things done.

22 Narendra Kumar Singhi, op. cit., p.108.
This view of Singhi is in consonance with the assertion made by Blau and Meyer that informal relations and unofficial practices often increase efficiency. Singhi writes, "Informal relations thus become functional in such bureaucratic settings which are under severe constraints to work within a rigid framework of rules. Informality cuts across procedural delays." Especially, the personal tasks of the bureaucrat in public bureaucracy are easily and quickly disposed of through personal contact and approach. Such personal tasks may be in the nature of issue of pay-slip, sanction of loan, allotment of house, allotment of car in government quota etc. The experiences of the officials working in this Directorate would, of course, be in agreement with these observations made by Singhi.

In the opinion of Singhi, the use of informal relations to sort out problems in bureaucracies are required owing to procedural complications and delay characteristic of public bureaucracy in India. The high particularism prevalent in Indian society accentuates the process of informalization in bureaucratic functioning. The conclusion reached by Singhi may be our conclusion as well on this particular aspect of bureaucracy:

23 Ibid., pp.109-110.
24 Ibid., pp.111-112.
25 Ibid., p.113.
Bureaucracy is a sub-system within a larger social system and is thus influenced by it. The societal approach of the study of bureaucracy is grounded in the twin observation that individuals do not enter organizations de vested of life conditions and that organizations reflect the primary social forces embodied in the demands of communal life.26

7.3 -- Working condition and workload:

The nature of working condition and workload are important determinants of bureaucratic functioning. A study of them would enable us to understand the impact of environment on bureaucratic operations. The reason is that for a bureaucrat, working condition and workload form the most significant part of his total official environment influencing his output.

Table 7.5

Nature of working condition:

<table>
<thead>
<tr>
<th>Rank of officers</th>
<th>Satisfactory</th>
<th>Unsatisfactory</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td>7 (58.33%)</td>
<td>5 (41.67%)</td>
<td>12 (100.00%)</td>
</tr>
<tr>
<td>CTO</td>
<td>15 (25.00%)</td>
<td>45 (75.00%)</td>
<td>60 (100.00%)</td>
</tr>
<tr>
<td>Total</td>
<td>22 (30.56%)</td>
<td>50 (69.44%)</td>
<td>72 (100.00%)</td>
</tr>
</tbody>
</table>

\[ \text{Chi}^2 = 5.262 \quad \text{Df} = 1 \quad P < .05 \]

N.B. -- Five fixed-alternative answers - viz. 'very good', 'good', 'fair', 'bad' and 'very bad' - were set against

26 Ibid., p.330.
question no.3 in the officer's schedule. No response pertaining to 'very good' category has been obtained. The responses obtained in the categories of 'good' and 'fair' have been incorporated in the category of 'satisfactory', and those obtained in the categories of 'bad' and 'very bad' have been subsumed in the category of 'unsatisfactory'.

Less than one-third of the total number of respondents feel that the working condition prevailing in this Directorate is satisfactory, while more than two-thirds of such respondents feel that the working condition is unsatisfactory. Satisfaction with the working condition is greater among the Assistant Commissioners of Commercial Taxes than among the Commercial Tax Officers. The chi square is also significant at less than five per cent level of probability bearing testimony to the presence of sufficient rankwise variation in this respect. The works of the Commercial Tax Officers are in general more hazardous than those of the Assistant Commissioners of Commercial Taxes. The prime responsibilities of collection of revenue and assessment of tax liabilities of the dealers are entrusted to the Commercial Tax Officers. The latter have also to meet other lawful requirements of the dealers, like issue of declaration forms, permits etc. The actions of the Assistant Commissioners of Commercial Taxes in relation to the dealers generally arise at a later stage, mostly when the dealers are aggrieved with the actions taken
by the Commercial Tax Officers. Consequently, the works of the Assistant Commissioners of Commercial Taxes are less complicated and hazardous. This difference in the nature of work entrusted to these two different tiers of officers may have some bearing in orienting their respective attitude towards the working condition. If the work itself is hazardous and complicated, even a moderately fair working condition will appear as bad. Its opposite is also no less true. Many senior Commercial Tax Officers were heard to have stated that one reason for their desire of promotion to the rank of Assistant Commissioner of Commercial Taxes was that they would be relieved of the hazardous duties which they had to perform in the capacity of Commercial Tax Officer for a considerably long period. The reasons for underrating the working condition by most of the respondents and also the reason for rankwise variation of satisfaction with the working condition would be more comprehensible from the analysis of the subsequent table.
Table 7.6

Reasons shown for specific evaluation of working condition:

<table>
<thead>
<tr>
<th>Response pattern</th>
<th>ACCT N=12 (100.00%)</th>
<th>CTO N=60 (100.00%)</th>
<th>Total N=72 (100.00%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good working condition in general</td>
<td>3 (25.00%)</td>
<td>9 (15.00%)</td>
<td>12 (16.67%)</td>
</tr>
<tr>
<td>Localised good working condition</td>
<td>3 (25.00%)</td>
<td>4 (6.67%)</td>
<td>7 (9.72%)</td>
</tr>
<tr>
<td>Good performance of officials</td>
<td>1 (8.33%)</td>
<td>4 (6.67%)</td>
<td>5 (6.94%)</td>
</tr>
<tr>
<td>Working condition better than other government offices</td>
<td>3 (25.00%)</td>
<td>2 (3.33%)</td>
<td>5 (6.94%)</td>
</tr>
<tr>
<td>Defective control system and decision-making process</td>
<td>9 (75.00%)</td>
<td>43 (71.67%)</td>
<td>52 (72.22%)</td>
</tr>
<tr>
<td>Defects in infrastructure</td>
<td>9 (75.00%)</td>
<td>45 (75.00%)</td>
<td>54 (75.00%)</td>
</tr>
<tr>
<td>Lack of proper logistical support</td>
<td>7 (58.33%)</td>
<td>39 (65.00%)</td>
<td>46 (63.89%)</td>
</tr>
</tbody>
</table>

N.B. -- Since most of the respondents have given their response in a manner which reveals more than one response pattern, total number of responses exceeds total number of respondents. Also, a few unfavourable factors have been mentioned by even those who consider the working condition as overall satisfactory owing to the presence of many favourable factors which outnumber unfavourable factors.

Twenty-five per cent of the Assistant Commissioners of Commercial Taxes and fifteen per cent of the Commercial Tax Officers, constituting 16.67 per cent of the total number of respondents, opine that good working condition prevails in this Directorate in general. This is owing to absence of interference in work,
quasi-judicial authority and challenging job pattern of the officers, and good human relations subsisting among the colleagues and cooperation being maintained between the organizational authority and the employees.

Twenty-five per cent of the Assistant Commissioners of Commercial Taxes and 6.67 per cent of the Commercial Tax Officers, constituting 9.72 per cent of the total number of respondents, state that good working condition prevails in some pockets of this Directorate. There are some particular postings which involve less hazards in work and less workload. Also, there is good logistical support and sufficient accommodation in some newly-erect buildings, e.g. the new office building at Salt Lake.

Among the total number of respondents, 6.94 per cent, comprising 8.33 per cent of the Assistant Commissioners of Commercial Taxes and 6.67 per cent of the Commercial Tax Officers, are of the view that good performance of the officials, resulting in satisfactory collection of revenue, bears testimony to the presence of good working condition.

Twenty-five per cent of the Assistant Commissioners of Commercial Taxes and 3.33 per cent of the Commercial Tax Officers, constituting 6.94 per cent of the total number of respondents, hold that the working condition prevailing in this Directorate, although not so good as such, is definitely better than that
prevailing in other government offices.

Seventy five per cent of the Assistant Commissioners of Commercial Taxes and 71.67 per cent of the Commercial Tax Officers, constituting 72.22 per cent of the total number of respondents, opine that there are defects in the authoritative control system and decision-making process in this Directorate which make the working condition bad. Such defects include excessive control over the officers, interference in their work and frequent issue of administrative orders to them by the higher authorities to the detriment of their quasi-judicial competence; high-handedness and arbitrariness of the organizational authority in its dealings with the employees, especially in matters of transfer postings; adhocism and lack of proper planning and policy formulation, especially regarding fixation of the annual target of revenue collection; lack of proper control over the lower level employees resulting in absence of devotion to work among them and failure of the organizational authority to check irresponsible union activities; non-implementation of the recommendations of Sales Tax Study Committee and the Committee on Working Condition etc.

It is not surprising that the previous four response patterns, explaining more or less satisfaction of the respondents with the prevailing working condition, are more frequent among the
Assistant Commissioners of Commercial Taxes than among the Commercial Tax Officers, given higher official status and greater pro-organizational bias of the former. What is striking is that greater responses are obtained from the Assistant Commissioners of Commercial Taxes than from the Commercial Tax Officers in the present response category which seeks to explain dissatisfaction of the respondents with the prevailing working condition. An understanding of the unique stature and insular position of the Assistant Commissioners of Commercial Taxes may explain this dichotomy. Such officers obviously hold a high position in the official hierarchy. Yet their participation in the authoritative control system and decision-making process is insignificant. The decisions of this Directorate are taken by the senior Additional Commissioners of Commercial Taxes and the Commissioner of Commercial Taxes, often in consultation with some senior officers of the Finance Department and the Finance Minister regarding policy matters. The Assistant Commissioners of Commercial Taxes are nowhere in the show. The responses made by the Assistant Commissioners of Commercial Taxes, highlighting to a greater degree the defects in authoritative control system and decision-making process, are but reflections of their grievances in this respect in spite of their general pro-organizational bias.
Seventy-five per cent of the total number of respondents, drawing equal percentage from the Assistant Commissioners of Commercial Taxes and the Commercial Tax Officers, hold that defects in the infrastructure contribute towards bad working condition. Such defects consist of inadequacy and complicacy of the rules and procedures, lack of proper coordination among different sections of the Directorate, inadequate number of the officials, excessive workload, bad maintenance of the service records of the officials, inadequate information about business activities of the dealers and inadequate system of cross-referring of such information to detect tax evasion, lack of appreciation for good performance etc.

Sixty-five per cent of the Commercial Tax Officers and 58.33 per cent of the Assistant Commissioners of Commercial Taxes, comprising 63.89 per cent of the total number of respondents, state that lack of proper logistical support is the cause of unsatisfactory working condition in this Directorate. Such lack of proper logistical support involves shortage of space, absence of proper sitting accommodation for the officials and the visitors, absence of proper maintenance of the files and records, lack of drinking water facilities, poor condition of the toilets, inworkability of the telephones and electronic calling bells, lack of necessary telephone connections, lack
of modern gadgets and electronic equipments like computer etc.

In the report of Sales Tax Study Committee, the following remarks have been made:

A large number of grievances ventilated on behalf of the employees relate to their difficulties in the discharge of official duties. These include —

(i) inadequate and irregular supply of forms and stationery;
(ii) unmanageable work load;
(iii) uncongenial working condition at the check-posts;
(iv) inordinate delay in filling up the vacancies, both by direct recruitment and by promotion;
(v) inadequacy of sitting accommodation;
(vi) insufficient space in Record Room;
(vii) shortage of furniture;
(viii) difficulty in handling bulky record;
(ix) non-supply of livery, apron, uniform, duster, soap etc.;
(x) insanitary condition of office, particularly of the Madan Street building;
(xi) absence of training arrangement;
(xii) non-availability of up-dated law books and library facilities;
(xiii) disparity between rank and responsibility of Head Clerks of Charge and Circle Offices;
(xiv) proliferation of non-statutory duties of Inspectors.\textsuperscript{27}

Most of the problems enumerated above fall in the domain of lack of proper logistical support, and some of them are the manifestations of infrastructural inadequacies.

Again, the Study Committee, while discussing at length the sad state of affairs regarding accommodation and general atmosphere in the office, admits of many of the grievances voiced by the employees as genuine. The relevant observations made by it are worth quoting:

The Committee has found that in most of the Unit Offices, members of the staff sit huddled together confusedly, conveying the impression that smooth transaction of business in the offices was just not possible for sheer lack of space. ... The space provided for the visitors as also their sitting arrangement was inadequate.... The offices appeared to be ill maintained and looked dirty and dingy; there was no congenial atmosphere for good working condition in Beliaghata building. Even drinking water was not available in the floors of the office.28

The Committee on Working Condition specifically points out the problems relating to proper maintenance of the records in its report:

28 Ibid., p.125.
9.1 By far the most unsatisfactory condition prevailing in circle and charge offices is in the matter of maintenance of the records and registers. The record rooms in Calcutta charges are totally inadequate for keeping records in an orderly and systematic manner. At present, most of the charge offices and circle offices can hardly supply the concerned files of the dealer readily.

9.2 In this circumstances, misplacing and even motivated destruction of vital revenue records of the dealer cannot be ruled out.\(^ {29} \)

Another aspect of poor working condition is lack of necessary telephone connections, especially in a bureaucratic organization officials whereof have to undergo huge public dealings. The case of a Commercial Tax Officer, who does not have a telephone at his chamber and is therefore unable to make necessary verifications about tax-payments of the dealers through telephonic conversations, has been discussed earlier.\(^ {30} \) The Study Committee discusses this problem and observes:

The Committee ascertained that the telephone facilities in the Calcutta Offices are inadequate. There is no direct line in the Charge Offices, Circle Offices and Central Section at present. All calls to and from these offices have to be routed through PBX Operators. The Committee was told that external lines can hardly be

\(^ {29} \) The Committee on Working Condition, Report of the Committee on Working Condition (unpublished) p.22.

\(^ {30} \) Cf. discussion in section 4.2 of Chapter IV.
obtained. A number of persons interviewed by the Committee complained that the Assessing and Appellate Officers can hardly be connected from outside over the telephone through the PBX.\textsuperscript{31}

The condition prevailing at mofussil Charges and Charges at the outskirts of Calcutta is also no better. The space available at the office premises of Serampore Charge was inadequate. It was located by the side of a funeral place whence smell of burning corpses came. There were no car and no generator at that Charge, and no housing arrangement was made by the office for the officials attached to that Charge. There was also dearth of officers to man all the Groups of this Charge, while the Groups were overloaded with excessive number of files.\textsuperscript{32} There was no ceiling fan at the fourth and fifth floors of the office building of Howrah Charge for a long period, and the employees had to work in that condition.\textsuperscript{33}

Regarding the condition of the internal Checkposts -- i.e. the Checkposts situated at railways, stations and yards, Calcutta Port, Dumdum Airport etc. -- the Study Committee observes:

\begin{quote}
... all the internal Check-posts were located in rented premises, secured from the Railway, Port or Airport authorities. The working
\end{quote}

\textsuperscript{31} Report of Sales Tax Study Committee, p.131.
\textsuperscript{32} "Sreerampur Charge" (Serampore Charge), Amader Katha April-May, 1988 : p.7.
condition in most of these Check-posts was appalling mainly due to lack of accommodation. The atmosphere in the Howrah Station Check-post was nauseating because the adjoining area was used by the Railway for weighing consignments of fish arriving at the Station. The shortage of space in the Check-posts sometimes creates problems of storage of seized goods.  

Perhaps the most miserable plight is visible in the border Checkposts. The Committee on Working Condition makes the following observations in this regard:

The Administration of checkposts however can hardly be said to be satisfactory.... This is manifest in the lack of sufficient accommodation for the personnel at the checkposts, lack of infrastructural facilities such as separate storage space for keeping seized goods including inflammable articles, posting of godown keepers etc.... It has often been found that drinking water is not available at the checkposts. Many of the checkposts do not have the facilities of electricity as no generators have been provided there. All the checkposts have not been equipped with vehicles and therefore the personnel of the checkposts can not chase the vehicles running away through the checkposts without fulfilling the requirement of law.... The Orow Checkpost was started without the facilities of toilet and urinals.

34 Report of Sales Tax Study Committee, p.126.
There are also other problems at the checkposts. As for instance, there is dearth of personnel at many checkposts. This is a severe problem in view of the fact that the checkposts are to continually operate for twenty-four hours to check the consignments loaded at the incoming vehicles and three teams of the Inspector's of Commercial Taxes have to attend the counter for necessary checking operations in a roster of eight hours each. Also, the checkposts are not provided with sufficient fund to make contingent expenses. The notifications, circulars and other orders from the Govt. and the Commissioner of Commercial Taxes do not reach the checkposts regularly. There is police personnel in the checkposts. But the Commercial Tax Officers in the checkposts are not in a position to effectively enforce their authority over such police personnel. The miserable state of working condition prevailing at many of the border checkposts has been reported in different issues of Amader Katha. However, these are not mentioned for the sake of avoiding repetition.

The shortage of personnel in this Directorate can be better understood if we compare the manpower in this Directorate with that in Commercial Tax Directorates of other States. According to a data-based report published in a particular issue of Amader Katha, the collection of sales tax in Maharashtra in the year 1981-82 was to the tune of Rs.9,776.70 millions. The collection of sales tax in West Bengal in the
year 1987-88 was a bit more, i.e. ₹10,427.30 millions. The respective strength of Commercial Tax personnel in those two states in those particular years was as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Officers</td>
<td>937</td>
<td>664</td>
</tr>
<tr>
<td>Inspectors</td>
<td>1,700</td>
<td>925</td>
</tr>
<tr>
<td>Group-C employees</td>
<td>3,287</td>
<td>2,068</td>
</tr>
<tr>
<td>Group-D employees</td>
<td>1,852</td>
<td>1,384</td>
</tr>
<tr>
<td>Total</td>
<td>7,776</td>
<td>5,041</td>
</tr>
</tbody>
</table>

N.B. — The figure obtained in West Bengal was lagging behind that in Maharastra by 2735.36

It is often alleged that the input or the amount of expenses incurred in this Directorate is quite low compared to the output. In the same issue of Amader Katha, extracts from the report of the Comptroller and Auditor General of India and Administrative Report relating to cost of collection of different taxes in West Bengal have been mentioned. Such extracts are given below:

36 "Anya Rajyer Tulanaya" (Compared to another state), Amader Katha November-December 1988 : p.2.
Cost of Collection as estimated by the Comptroller & Auditor General of India & Administrative Report

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Taxes on Agricultural Income.</td>
<td>1.22</td>
<td>1.35</td>
<td>5.76</td>
<td>9.63</td>
<td>18.92</td>
<td></td>
</tr>
<tr>
<td>2. Other taxes on Income &amp; Expenditure.</td>
<td>13.10</td>
<td>15.78</td>
<td>20.79</td>
<td>26.09</td>
<td>30.48</td>
<td></td>
</tr>
<tr>
<td>3. Land Revenue.</td>
<td>22.39</td>
<td>35.76</td>
<td>58.58</td>
<td>115.47</td>
<td>126.23</td>
<td></td>
</tr>
<tr>
<td>4. Stamps &amp; Registration fees.</td>
<td>58.06</td>
<td>60.36</td>
<td>42.32</td>
<td>48.76</td>
<td>58.14</td>
<td></td>
</tr>
<tr>
<td>5. State Excise.</td>
<td>21.79</td>
<td>23.34</td>
<td>69.66</td>
<td>77.41</td>
<td>65.98</td>
<td></td>
</tr>
<tr>
<td>6. Sales Tax.</td>
<td>379.04</td>
<td>389.63</td>
<td>450.06</td>
<td>536.87</td>
<td>630.19</td>
<td></td>
</tr>
<tr>
<td>7. Taxes on Vehicles.</td>
<td>34.47</td>
<td>39.32</td>
<td>25.02</td>
<td>32.82</td>
<td>37.94</td>
<td></td>
</tr>
<tr>
<td>8. Taxes on Goods &amp; Passengers.</td>
<td>16.67</td>
<td>14.92</td>
<td>54.83</td>
<td>63.01</td>
<td>74.16</td>
<td></td>
</tr>
<tr>
<td>9. Taxes and duties on Electricity.</td>
<td>53.97</td>
<td>52.25</td>
<td>17.86</td>
<td>12.58</td>
<td>30.50</td>
<td></td>
</tr>
<tr>
<td>10. Other Taxes &amp; Duties on Commodities &amp; Services.</td>
<td>30.94</td>
<td>35.42</td>
<td>35.29</td>
<td>41.91</td>
<td>44.75</td>
<td></td>
</tr>
</tbody>
</table>

Besides, percentage of cost of collection of Sales Tax in the years 1978-79, 1979-80, 1980-81, 1986-87 and 1987-88 was 0.8, 0.7, 0.9, 0.8 and 0.9 respectively.37

* 1 Crore = 10 millions.

37 Ibid., p.4.
Cost of collection of sales tax in absolute terms may appear as substantial. But it would not reveal the true picture because sales tax department is a very big department with huge personnel and is not comparable with other departments which are smaller than this. The amount of expenditure in sales tax department is bound to be many times greater than that in other departments. However, if judged in terms of percentage of cost of collection, one may realise how dismal is the state of affairs in sales tax department where such percentage has not exceeded one in the years mentioned in the table. The percentage of cost of collection of sales tax has, in general, been lower than that of all other taxes except those enumerated in serial 10 of the table, i.e. other taxes and duties on commodities and services.

Table 7.7

Amount of Workload:

<table>
<thead>
<tr>
<th>Rank of officers</th>
<th>Much work in general</th>
<th>Much work for assessing officers only</th>
<th>Not so much work in general</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td>5 (41.67%)</td>
<td>5 (41.67%)</td>
<td>2 (16.66%)</td>
<td>12</td>
</tr>
<tr>
<td>CTO</td>
<td>40 (66.67%)</td>
<td>11 (18.33%)</td>
<td>9 (15.00%)</td>
<td>60</td>
</tr>
<tr>
<td>Total</td>
<td>45 (62.50%)</td>
<td>16 (22.22%)</td>
<td>11 (15.28%)</td>
<td>72</td>
</tr>
</tbody>
</table>

$\chi^2 = 3.456$  $\text{Df} = 2$  $P < .20$

N.B. -- In the officers' schedule, five fixed alternative answers -- viz. 'too much work', 'much work', 'fair work',...
'less work' and 'too little work' were set against question no.5. The respondents were also asked to specify their response if they had any other answer to offer. Two more answers, viz. 'too much work for the assessing officers only' and 'much work for the assessing officers only', were also obtained. But no response was obtained in the category of 'too little work'. Hence, it is deleted from the table. The categories of 'too much work' and 'much work' have been clubbed together under the category of 'much work in general', and the categories of 'fair work' and 'less work' have been combined together within the category of 'not so much work in general'. The category of 'too much work for the assessing officers only' has been subsumed within the category of 'much work for the assessing officers only'.

Out of the total number of respondents, 62.50 per cent hold that there is much work in general, 22.22 per cent opine that there is much work for the assessing officers -- i.e. the Commercial Tax Officers -- only and 15.28 per cent are of the view that there is not so much work in general. Hence, there is no doubt regarding heavy workload for the Commercial Tax Officers as 84.72 (62.50 + 22.22) per cent of the total number of respondents assert this, the category of 'much work in general' implying much work for the assessing officers along with others. There is not much difference between the Assistant Commissioners of Commercial Taxes and the Commercial Tax...
Officers in their respective perception of light workload for all the employees in general, only a small percentage of both the categories of officers making response in the category of 'not so much work in general'. However, there is significant difference between these two categories of officers regarding the presence of 'much work in general' and 'much work for the assessing officers only'. While 41.67 per cent of the Assistant Commissioners of Commercial Taxes think that there is much work in general, 66.67 per cent of the Commercial Tax Officers subscribe to this view. Again, while 41.67 per cent of the Assistant Commissioners of Commercial Taxes think that there is much work for the assessing officers only, 18.33 per cent of the Commercial Tax Officers hold the same view. Perhaps, the Commercial Tax Officers project the perception of their own workload to others because the direct-recruit Commercial Tax Officers -- who constitute a significant portion of the respondent Commercial Tax Officers -- have no experience of working in any other capacity in this Directorate. But the Assistant Commissioners of Commercial Taxes, who have got promotion from the rank of Commercial Tax Officer, can realise that heavy workload is typical for the Commercial Tax Officers only and is not common for all the employees in this Directorate. However, the extent of rankwise variation of opinion in this respect is not too sharp. The chi square is significant at less than twenty per cent level of probability only.
Table 7.8

Frequency of carrying files to home:

<table>
<thead>
<tr>
<th>Rank of officers</th>
<th>Regularly</th>
<th>Irregularly</th>
<th>Never</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td>1(8.33%)</td>
<td>5(41.67%)</td>
<td>6(50.00%)</td>
<td>12(100.00%)</td>
</tr>
<tr>
<td>CTO</td>
<td>30(50.00%)</td>
<td>20(33.33%)</td>
<td>10(16.67%)</td>
<td>60(100.00%)</td>
</tr>
<tr>
<td>Total</td>
<td>31(43.06%)</td>
<td>25(34.72%)</td>
<td>16(22.22%)</td>
<td>72(100.00%)</td>
</tr>
</tbody>
</table>

\[ \chi^2 = 9.265 \text{ DF} = 2 \text{ P} < .01 \]

N.B. — The instant question (no.6 in the officers' schedule) was an open-ended question. The responses indicating frequency of more than 30 days in a year have been clubbed under the category of 'regularly', and those indicating the frequency of 1 to 30 days in a year have been clubbed under the category of 'irregularly'.

The weight of workload of the officers can be better understood if the frequency of their carrying files to home is analysed. While it is not officially incumbent to carry files to home, many of the officers, especially the assessing officers, are compelled to take files — for instance, assessment case records — to home because they can hardly complete all the files works within office hours. Especially, the system of time-bar of assessment cases makes it imperative for the Commercial Tax Officers to complete the assessment work within a stipulated period. Being busy with hearing of the assessment cases and with issue of declaration forms, permits etc. and
other miscellaneous works, the Commercial Tax Officers can hardly get necessary time to write up the assessment orders. Consequently, they have to carry assessment case records to home for writing the assessment orders. It transpires from the present table also that the Commercial Tax Officers register a far higher frequency of carrying pending files to home for completion than the Assistant Commissioners of Commercial Taxes. The latter are in no compulsion to complete their file works within a rigid time schedule and, in general, their workload is light compared to the former. Hence, it is not surprising to note that fifty per cent of the respondent Assistant Commissioners of Commercial Taxes never carry files to home while half of the respondent Commercial Tax Officers regularly carry files to home. The extent of rankwise variation being spectacular, the chi square is also significant at less than one per cent level of probability. Now-a-days, some assessment cases are hit by limitation, i.e. time-barred, after 30th June and some other case are time-barred after 31st December. The frequency of carrying files to home by the assessing officers increases manifold in the months of June and December.

The Committee on Working Condition elaborately deals with the issue of excessive workload of the assessing officers and narrates the circumstances under which they are compelled to carry files to home. It enlists seventeen jobs which the
Commercial Tax Officers have to perform in addition to assessment work. The Committee observes that the Commercial Tax Officer in a Charge is to devote nearly three to four hours of his daily time before he can take up hearing of the assessment cases fixed on that date. Normally hearing of a simple case of even a small dealer takes two to three hours within which books of account of the dealer have to be examined and claims preferred for deduction and concessional rates of tax have to be checked. This task is highly strenuous, and a Commercial Tax Officer cannot remain physically fit and mentally alert to undertake the hearing of more than one assessment case per day properly. But to avoid cases getting time-barred, the Commercial Tax Officers are usually compelled to take up hearing of more than one case per day. A simple and almost routine assessment order requires at least one hour time to be drawn up. In the case of a more elaborate assessment order -- where the sales, purchases and claims shown by the dealer are not accepted -- the time required for writing up the order is much more as the Commercial Tax Officer is to record the grounds of rejection of the dealer's books of account. Rarely an officer can find time to write up the assessment order immediately after conclusion of the hearing on the same date. Most of the Commercial Tax Officers, owing to their preoccupation with various other jobs and in order to avoid different disturbances

in the office that may cause mistakes in writing up the assessment orders like mistakes of computation in taxes etc., are forced to take case records to their homes for drawing up assessment orders. 39

The Committee further makes the following observations regarding disproportionate workload of the Commercial Tax Officers:

There has not been any purposeful study to assess the workload of each assessing Commercial Tax Officer. The policy of "as much as the traffic would bear" in relation to a Commercial Tax Officer's load of work without considering demoralising effect on him resulted sometimes in unbearable mental strain. 40

Thus we see that the working condition in this Directorate is unsatisfactory mainly owing to infrastructural defects, lack of proper logistical support and defects in authoritative control system and decision-making process. Also, we find that the workload of the employees is heavy. Especially in the case of the assessing officers, the burden of workload is of such a magnitude as not only to compel many of them to regularly carry pending files to home for completion but also to debar them to properly discharge their duties.

39 Ibid., p.8.
40 Ibid., p.9.
7.4 -- Job Satisfaction:

In the opinion of Weber, functionally-related structural attributes of a bureaucracy produce efficiency. But since the days of the famous Hawthorne studies, the limitations of purely structural approach in understanding bureaucratic efficiency have been established. It has now-a-days almost been hypothesised that efficiency and quality and quantity of output both in public and industrial bureaucracies are highly dependent on bureaucratic morale. In the opinion of G.K. Prasad, in the diverse literature of morale there is a general agreement on the following psychological attributes of morale: attitude of satisfaction, deep faith in and zeal for organizational goals, and willingness and readiness to strive for attaining them. Therefore, job satisfaction is an important ingredient of bureaucratic morale. Hence, an understanding of the nature and extent of job satisfaction in the Directorate of Commercial Taxes would throw some light on the baffling problem of maintaining administrative efficiency in government bureaucracies in India.


42 Researches conducted from 1927 to 1936 at the Western Electric Company's Hawthorne Works in Chicago, U.S.A. are known as Hawthorne studies. For the description of the researches, cf. F.J. Roethlisberger and William J. Dickson, op.cit.

Nigel Walker, in his study of morale in the British Civil service,\footnote{44} has shown that morale in a government bureaucracy is related to job satisfaction of the employees. Such job satisfaction is considerably determined by the employees' attitude towards work, estimate of their own job, awareness of changing goals of the bureaucratic organization concerned and pride felt as member of the work group. Also, Walker thinks that British civil servants get decent salary, have good promotion system, and other conditions of their service are also good. So, there is little scope for improvement of their efficiency by betterment of their service conditions.\footnote{45}

At the same time, many studies related to motivation and job satisfaction have revealed that the workers, who are alienated from their jobs and their employers, work poorly. They leave their jobs, absent themselves and are prone to maladjustments.\footnote{46}

In a study of job satisfaction among the factory workers in South India, it has been found that job satisfaction is closely related to skill of the workers and length of their service, less closely related to their age and education and significantly related to their absenteeism and total adjustment.\footnote{47} Another

\footnote{44} Nigel Walker, \textit{Morale in the Civil Service} (Edinburgh: University Press, 1961).
\footnote{45} \textit{Ibid.}, p.2.
study of job satisfaction among skilled workers in Mysore reveals that the length of service and level of aspiration of the employees have no bearing on their job satisfaction. The findings of such studies are contradictory, and it is difficult to draw tentative propositions on their basis. 

The following observation of N.K. Singhi on job satisfaction are worth quoting:

... the question of satisfaction which bureaucrats derive from their work is very important. It is related to ego expansion, psychic satisfaction and thereby personality-integration. It is also related to the quality of the performance of work. The nature of interpersonal relationships may also be affected by the nature of job satisfaction.... The question of work satisfaction has assumed great significance in the technologically advanced society which is characterized by complexity, anonymity, specialization, stratification and differentiation. The problems of boredom, alienation, and neurosis are significantly related to the work and satisfaction one derives out of it. 

Singhi further opines that one's job has a pervasive influence on one's life. The greater part of one's life is spent in


49 Narendra Kumar Singhi, op.cit., p.143.
occupational career. Therefore, the satisfaction derived therefrom has an important effect on the total life. Negatively viewed also, the number of irritants, anxieties and worries, which a man is confronted with, are, to a large extent, related to some aspects of his job.  

In his study of the bureaucrats in Rajasthan, Singhi sought to examine the following aspects of job satisfaction: satisfaction with the nature of job (representing temperamentally consonance), satisfaction with salary (representing material consonance), satisfaction with power (representing ego consonance), satisfaction with prestige achieved through the job (representing social consonance) and satisfaction with promotion chances (representing status consonance). Singhi's model has been exactly followed in the analysis of job satisfaction in our present study, and the above-mentioned five aspects of job satisfaction have been examined by us.

50 Ibid., p.159.  
51 Ibid., p.143.
N.B. — In each of the questions relating to different aspects of job satisfaction, the following four fixed alternative answers were offered:

- 'highly satisfied', 'satisfied', 'less satisfied', and 'least satisfied'.

The category of 'highly satisfied' has been subsumed in the category of 'satisfied', and the categories of 'less satisfied' and 'least satisfied' have been clubbed together under the category of 'dissatisfied'.

### Table 7.9: Extent of job satisfaction

<table>
<thead>
<tr>
<th>(i) Nature of work</th>
<th>(ii) Salary</th>
<th>(iii) Power</th>
<th>(iv) Prestige</th>
<th>(v) Promotion chances</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Satisfied</td>
<td>Dissatisfied</td>
<td>Total</td>
<td>Satisfied</td>
</tr>
<tr>
<td>ACCT</td>
<td>6 (50.00%)</td>
<td>6 (50.00%)</td>
<td>12 (100.00%)</td>
<td>4 (33.33%)</td>
</tr>
<tr>
<td>CTO</td>
<td>12 (20.00%)</td>
<td>48 (80.00%)</td>
<td>60 (100.00%)</td>
<td>23 (38.33%)</td>
</tr>
<tr>
<td>Total</td>
<td>18 (25.00%)</td>
<td>54 (75.00%)</td>
<td>72 (100.00%)</td>
<td>27 (37.50%)</td>
</tr>
</tbody>
</table>

Chi² = 4.800, Df = 1, P < .05
Chi² = 0.105, Df = 1, P < .05
Chi² = 4.176, Df = 1, P < .05
Chi² = 0.758, Df = 1, P < .05
Chi² = 6.582, Df = 1, P < .02
From part (i) of the table, it transpires that twenty-five per cent of the total number of respondents are satisfied with the nature of their work while seventy-five per cent of them are dissatisfied. The monotony of routine and stereotyped works (e.g. examination of books of account, checking of declaration forms listwise etc.), which the officers in this Directorate have generally to perform, makes three-fourthsof the respondents dissatisfied with the nature of their work. Also, the bureaucratic set-up of this Directorate rules out the possibility of personal drive and initiative, except in some limited areas of work. This dissatisfaction is greater among the Commercial Tax Officers than among the Assistant Commissioners of Commercial Taxes. Half of the Assistant Commissioners of Commercial Taxes are satisfied with the nature of their work, while only twenty per cent of the Commercial Tax Officers are satisfied with it. We have already noted that the workload of the Commercial Tax Officers in general is heavy and generally their duty is hazardous. The duty of the Assistant Commissioners of Commercial Taxes is generally characterised by the absence of these problems. Hence, satisfaction with the nature of work is greater among the Assistant Commissioners of Commercial Taxes than among the Commercial Tax Officers. The chi square is significant at less than five per cent level of probability showing presence of sufficient extent of rankwise variation in this respect.
The motivation to work stems from the desire to earn money as well as to be treated with dignity. Money is the most rational type of tangible reward for work performed by the employees. Government and other employees agitate largely for increase in salaries. In bureaucratic organizations, salary (with well-defined system of grades, annual increments, efficiency bar, dearness allowance, pension, provident fund etc.) becomes important for security, subsistence and satisfaction of the employees.

From part (ii) of the table, it transpires that 37.50 per cent of the total number of respondents are satisfied with their salary while 62.50 of them are dissatisfied with it. Such satisfaction is slightly greater among the Commercial Tax Officers compared to the Assistant Commissioners of Commercial Taxes. Although the Assistant Commissioners of Commercial Taxes enjoy higher salary than the Commercial Tax Officers, the social and familial responsibilities of the former are generally greater, thanks to their increase in age, than those of the latter. Hence, dissatisfaction with salary remains intact, or even accentuates, with promotion and increase in salary because such increase in salary is often not commensurate with increase in responsibility. However, the extent of rankwise variation

53 Narendra Kumar Singhi, op.cit., p.167.
in this respect is very nominal. The chi square is significant at less than eighty per cent level of probability. Therefore, we see that dissatisfaction with salary is intense among the respondents irrespective of their ranks. While it is widely held that the government officers in India are decently paid now-a-days, the causes of such dissatisfaction must be probed into.

R.P. Taub, in his study of the top bureaucrats in Orissa, have identified three reasons for dissatisfaction of the government officers with their salary. First, the salary paid by the Government to its officers is definitely less than that paid by the large multi-national corporations to their officers. Hence, a sense of relative deprivation arises. Secondly, there is large drain on the income of the government officers in the form of income-tax since — it is widely believed — they are, unlike their counterparts in the private concerns, taxed to the full extent of their income. Thirdly, the government officers are generally considered wealthier members of their extended families and, in consonance with the Indian tradition, they have the responsibility to look after the welfare of the entire family. This involves helping a bankrupt brother or contributing to the dowry to get a sister married or meeting the medical expenses of a sick cousin.54

While the reasons advanced by Taub to explain dissatisfaction of the government officers with their salary are applicable in the case of the officers of this Directorate too, there are more typical reasons for generation of dissatisfaction with salary among such officers. The proposition of relative deprivation is correct. But such deprivation stems more from comparison with the Income Tax Officers and West Bengal Civil Service Officers -- who form reference groups for the Sales Tax Officers -- than from comparison with the officers working in multi-national or private concerns. The Income Tax Department being an organization under the Central Government or the Government of India, the officers working therein are gainers in respect of dearness allowances.\(^{55}\) The West Bengal Civil Service Officers are gainers in getting higher pay-scales. A comparison with the W.B.C.S. Officers becomes more frustrating for the Sales Tax Officers since the direct-recruit officers of both categories are chosen on the basis of the same examination, i.e. the West Bengal Civil Service (Executive) and Certain Other Services Examination. It has occasionally so happened that some of the toppers of this examination have opted for Commercial Tax Service as their first preference service without opting for West Bengal Civil Service. A number of agitations have been launched by the associations of the

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\(^{55}\) The dearness allowances given by the Government of West Bengal to the employees have, so far, always lagged behind those given by the Government of India.
officers in this Directorate demanding parity in service conditions with the W.B.C.S. Officers in all respects including enjoyment of higher pay-scales.

The power enjoyed by a person owing to his official status has its impact on the general pattern of his social interaction because he is recognized through his official position. In social introductions, official positions are generally mentioned excepting those of the lower grade employees whose official designations are willingly avoided. Possession of authority has traditionally been the source of high satisfaction for the government officers. In India, high concentration of power in public bureaucracy is a colonial legacy. It was nurtured and nourished during the British rule and was passed to the National Government after independence. However, it is true that some power is required by the public bureaucrats to efficiently discharge their duties.

Among the total number of respondents, 40.28 per cent are satisfied with their power while 59.72 are dissatisfied with it. Satisfaction with power is greater among the Assistant Commissioners of Commercial Taxes than among the Commercial Tax Officers. Two-thirds of the former are satisfied with their official power while only a little more than one-third

56 Narendra Kumar Singhi, _op.cit._, p.175.
of the latter are satisfied with it. The chi square is significant at less than five per cent level of probability bearing testimony to the presence of sufficient extent of rankwise variation in this regard. The formal authority of the Assistant Commissioners of Commercial Taxes is definitely greater than that of the Commercial Tax Officers. Also, the former can assume an authority of non-formal type through their close proximity to the Commissioner of Commercial Taxes and the Additional Commissioners of Commercial Taxes which the latter cannot generally obtain.

About prestige gained from service, Singhi writes:

Each job provides a certain amount of prestige. Such a prestige can be viewed from two dimensions: prestige which one gets within the sub-system of bureaucracy (intra-bureaucratic) and prestige which one gets within society (extra-bureaucratic). A number of factors are responsible for the determination of prestige within the sub-system of bureaucracy. The facilities attached with job, power to make decisions, recognition by superiors, skill, temperament, behaviour etc., determine the prestige of an individual. Even the allotment of a separate cabin or room, number of telephones, air-conditioning of the cabin, number of peons one has, affect the prestige of the bureaucrats. However, in relation to society such jobs which have potentiality of helping or harming people in
More than three-fourths of the total number of respondents are dissatisfied with the prestige they receive from their official position, and less than one-fourth of them are satisfied with their prestige. Such satisfaction is lesser among the Commercial Tax Officers. Only 21.67 per cent of them are satisfied with their prestige, while 33.33 per cent of the Assistant Commissioners of Commercial Taxes are satisfied with it. Intra-bureaucratic prestige -- to use Singhi's category -- of the Assistant Commissioners of Commercial Taxes is definitely greater than that of the Commercial Tax Officers, thanks to the superior official status of the former. This slightly enhances satisfaction of the Assistant Commissioners of Commercial Taxes with their prestige. However, the extent of rank-wise variation in this respect is not very spectacular. The chi square is significant only at less than fifty per cent level of probability. In general, the state of satisfaction of the Sales Tax Officers with the prestige, they obtain from their job, appears to be gloomy. And such prestige is primarily societal or extra-bureaucratic prestige -- again to use Singhi's category -- since even the Assistant Commissioners of Commercial Taxes are mostly dissatisfied. This revelation is certainly in contradiction with the assertion made by Singhi.

57 Ibid., pp.173-174.
which has been quoted a little before. The Sales Tax Officers have tremendous capability of helping or harming the businessmen. Still they are not satisfied with their prestige within the society at large. Many officers have lamented before the present researcher that they are blamed of being corrupt by their friends, relatives and acquaintances, and nobody cares to ascertain whether a particular officer is really dishonest or not. Every officer is taken as dishonest by his associates. This explains the general state of dissatisfaction of such officers with the prestige they obtain from their job.

The officers in public bureaucracies are generally promoted to the next higher rank on the basis of seniority-cum-merit formula. The opportunities for promotion are also dependent on several factors like expansion of the service, structural reforms etc. Promotion is necessary to increase the drive and zeal for work of the official. In the opinion of Basudev Panda, when a bureaucrat stagnates in a particular post or cadre for a pretty long period, he gets frustrated. He misses the chance to see the wider horizon and soon becomes fed up with his monotonous job, the surroundings and the staff.  

From part (v) of the table, it transpires that out of the total number of respondents, 41.67 per cent are satisfied

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with their promotion chances while 58.33 per cent of them are dissatisfied with these. Satisfaction with promotion chances is by far greater among the Assistant Commissioners of Commercial Taxes compared to the Commercial Tax Officers. Three-fourths of the Assistant Commissioners of Commercial Taxes are satisfied with their promotion chances, while only a little more than one-third of the Commercial Taxes are satisfied with these. This is quite natural. The Assistant Commissioners of Commercial Taxes have got at least one promotion in their service career while the direct-recruit Commercial Tax Officers -- who form a substantial part of the respondent Commercial Tax Officers -- are yet to get a single promotion. For the direct-recruit Commercial Tax Officers recruited from 1977 onwards, stagnation in the same post has been excessive. It was found that the senior-most batch among them (i.e. the Commercial Tax Officers recruited in the year 1977) were eagerly awaiting for getting promotion to the post of Assistant Commissioner of Commercial Taxes. Actually, the situation was complicated owing to some litigations and promotions were being delayed for that reason. This is perhaps the most potent factor which explains presence of dissatisfaction in this respect among a large majority of the Commercial Tax Officers. The chi square is significant at less than two per cent level of probability. The extent of rankwise variation of attitude as regards promotion chances is very high.
Thus we see that majority of the total number of respondents are not satisfied with each of the components of job satisfaction although the composition of such majority varies in each case. Also, we see that there is a significant relationship between hierarchy and job satisfaction. Compared to the Commercial Tax Officers, the Assistant Commissioners of Commercial Taxes are more satisfied with their nature of work, power, prestige and especially promotion chances. Only in the case of salary, this trend is reversed. However, the percentage of Commercial Tax Officers, satisfied in this regard, is only marginally higher than that of the Assistant Commissioners of Commercial Taxes, who are satisfied with their salary. We can conclude that the bureaucratic system persisting in this Directorate is a bit favourable for the higher rank. The various attributes of job in terms of power, promotion chances etc. enhance the status of the higher level officers. But there is utter lack of job satisfaction among the officers in general.