PREFACE

Being employed in a government organization for a considerable period and simultaneously being a student of Sociology, I became interested in understanding the sociological aspects of the functioning of public bureaucracies. Afterwards, when I left the government service and started a teaching career, my teacher, Prof. Swapan Kumar Pramanick (who subsequently became kind enough to guide me) and his wife, Mrs. Sikha Pramanick (who is also a college teacher), inspired me to start the doctoral research work immediately in right earnest. The choice of my research topic was conditioned by my interest in bureaucratic functioning. It was felt easier to focus on the particular organization wherein I worked — that is, the Directorate of Commercial Taxes in West Bengal. My supervisor also agreed that the study of the functioning of this organization would form a viable research topic for me. Taking recourse to the method of sample survey was felt necessary in order to collect data and also to avoid the insider's bias. Accordingly, survey was conducted among the officers of the Directorate and also among the 'dealers' or sales tax assesses. Since I had easy access to the Directorate, I did not face much trouble in conducting the survey and in collecting data through
other means. It was a thrilling experience although it required some patience and perseverance. Processing of the data, however, was a stereotyped work and since I completed the entire processing manually, I got a bit boxed at that time. Subsequently, I derived immense satisfaction in analysing the data and writing up the thesis although the task was a highly strenuous one.

Throughout this endeavour, my supervisor has been highly cooperative and I have been immensely benefited by his valuable guidance. Sri Sisir Kanti Chakraborty, an officer of the Directorate (who is also my personal friend), helped me a lot in conducting the sample survey meant for the officers. Different relevant research materials were also supplied by him and by Sri Debomoy RoyChoudhury, another officer of the Directorate. Sri Narayan Das Sharma, retired Assistant Commissioner of Commercial Taxes, provided me some case data. Many officers in the Directorate made adequate cooperation in answering my queries set in the schedule. The Charge Commercial Tax Officers and other officials attached to Beadon Street Charge and Salt Lake Charge helped me in planning the sample survey meant for the dealers. I am also indebted to the dealers of those two Charges who gave answers to my queries. I should also
express my gratitude to those employees of the National Library, Calcutta who took pains to make available for me different books and journals used in this work. My father, Sri Jyotirmoy Ghosh (who also happens to be a retired Assistant Commissioner of Commercial Taxes), clarified different sales tax matters and became a constant source of inspiration to me.