

“E-Proceedings & Eternal Friends”

—A Bitter-Sweet Tale of Faceless Friendship—

Once side-by-side with papers and tea,
Now they meet via "Reply within 7 days, digitally."
No more chai at the Assessment Wing,
Just login, DIN, and a portal ping.

“You’ve got mail!” the system cries,
A faceless notice—no room for emotional ties.
"Your mismatch in return & AIS is so cline."
She chuckles, "Oh, that income isn't mine!"

She’s the tax pro, sharp and bold,
With facts and case-laws strong-hold.
He’s the officer, now AI-armed,
Faceless, yes—but equally alarmed.

No loud knocks or bustling halls,
Just silence broken by e-protocols.
Their banter now is pixelated wit,
A faceless camaraderie with pdf grit.

"You've disallowed a genuine claim!"
"Well, your reply looks a little tame."
"That was incurred for 'business promotion'!"
"Hmm, Let's verify this notion."

Their chats are tagged with DIN and date,
But wit and warmth still navigate.
In every click, a memory stored,
Of office desks and times adored.

“Your portal froze! I missed the slot!”
“I sent a reminder—you simply forgot!”
"I uploaded my Reply well in time!"
"Your attachment was unreadable—full of grime!"

Through each hearing and e-notice burst,
They’d jab in rhyme who contended well-versed.
But hidden beneath those scanned replies,
Were chuckles typed with weary sighs.

She typed it neat on the portal screen,
“A written reply won’t make things clean.
There’s nuance here, a context too—
May I request a hearing with you?”

He read and smiled, beneath that law,
“Yes, Sec 144B makes it the protocol’s claw.
A hearing you want? Then hearing you get—
Though faceless we are, let’s not forget!”

So they logged in sharp at half-past 10,
With legal tabs and coffee again.
But oh! the portal had one small vice—
No video feed, just audio spice!

So though their screens were blank and bare,
The friendship floated in legal air.
No eye contact, no nod or grin,
Yet tax-time banter always wins.

Yet still they spar, and still they smile,
Across the screen, across the file.
Faceless may be the process form,
But their friendship? Still loud, still warm.

Be it GAAR debates or 148 woes,
Their bond still bloomed through highs and lows.
For faceless law may lose the face,
But can’t erase the friendly grace.

They’ve grown apart, yet closer still,
Their jabs and laughs an unseen thrill.
Like yin and yang of tax terrain,
Their tit-for-tat remains humane.

So, here’s to their friendship, strangely sweet,
Like the rail tracks who never meet.
With portal wars and vintage charm,
Their friendship thrives in digital calm.

[By Mayank Mohanka]