

Rewriting the New Script of an Old Code!

Six decades of the old script now near its end,
A leaner, cleaner direct tax code is set to ascend.

With aims to be lucid, concise, and clear,
A simpler tax path is what they steer.

A brand-new Bill has come to town,
With Parliament's nod and a reformer's crown.
Two-eighty-five tweaks, the drafters claim,
To tidy the tax law's towering frame.

They've trimmed the words, they've cleaned the page,
A fresher script for a modern age.
With 'notwithstanding' out, 'irrespective' in sight,
Will Courts grant them both the same legal might?

They claim it's now simple for any common grad's sight,
With plainer words and a layout light.
But will the common reader feel keen to explore,
Or still see tax law as a tedious chore?

Bulky clauses now neatly aligned,
Schedules and tables, logically designed.
Long-winded prose now takes a back seat,
With structured layouts that look trim and neat.

Smart formatting cut the word count in half,
Turning dense legal blocks to a clearer graph.
By moving procedures from the section's core,
To schedules that hold the detail store.

Tables and schedules make reading light,
But legal complexity still guards its might.
Section 80C's grand investment array,
Now rests in Schedule XV, neatly on display.

One uniform 'tax year' now clears the haze,
No more 'previous' or 'assessment' maze.
Yet five old income heads still hold their reign,
With rates and rules unchanged —just words made plain.

Separate TDS sections once gave each head its space,
With certainty and clarity in their own place.
Now reduced to mere serials in a single wide table,
The law feels less rooted, though sleeker its label.

Faceless rules once codified in a section's scroll,
Now "to be notified" takes on the role.
CIT(Appeals), reassessment, and penalty's faceless mandates,
Now all shifted in omnibus section 532 to share one space.

Provisos as carve-outs once softly aligned,
Subordinate in force, their limits well defined.
Now as sub-sections they stand on their own,
Shaking the roots of precedents long known.

Search powers grow, with a legal key,
To your phone, your cloud, your social feed's spree.
What was once informal now wears the crown,
With full statutory backing to lock data down.

Unexplained investments once cast a narrower net,
Money, bullion, jewellery – the usual set.
Earlier, ownership was the touchstone in sight,
Now any asset "belonging" to the taxpayer invites the bite.

The toughest task may not be the new law's prose,
But forgetting old section numbers everyone knows.
They're etched in the mind from years gone by,
Now renumbered anew – forcing brains to retry.

Yes, the Bill brings order, the pages shine,
But its true test lies in ground rules over time.
For simplification is not just in look or tone,
It's in easing the burdens taxpayers have known.

Seventy-five thousand hours to rewrite with care,
Should match the zeal to clear appeals laid bare.
A law must do more than simply impress,
It must guide with clarity, and litigate less.

The new Bill gives tax law a cleaner look,
Like neat new pages in an old, thick book.
But the substance inside is just as tight,
The same old puzzles in a fresher light.

[By Mayank Mohanka]