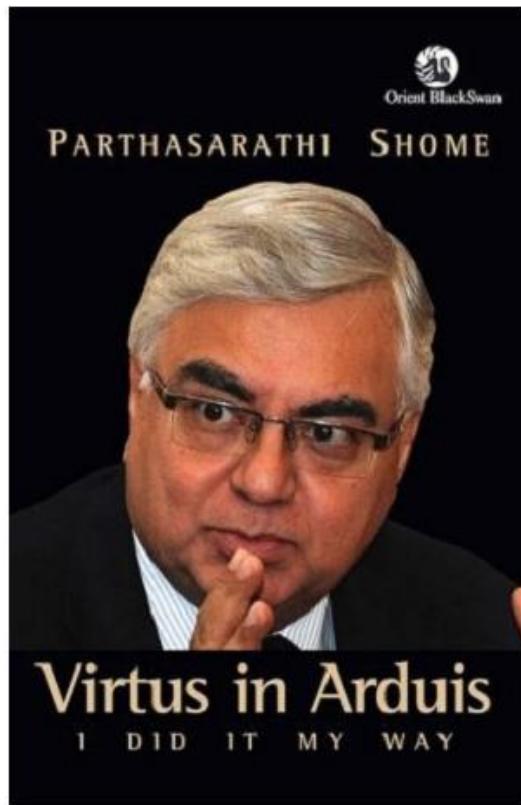


## The globetrotting tax expert

The epilogue reveals the ability of a consummate author to express himself far beyond a writer of economics treatises

Sukumar Mukhopadhyay January 30, 2019 Last Updated at 00:30 IST



Vj qug'kp'yj g"economics and tax professions are familiar with Partha Sarathi Shome's numerous professional volumes on "economic and fiscal policy, and tax policy and administration. Having held various senior positions in the Indian and UK governments and at the International Monetary Fund (IMF), and having started out as an academic for several years, such writings are always anticipated from one of the most prolific authors in his profession.

The volume in question, however, stands apart. Despite the title, which is in line with Dr Shome's usual manner of expressing himself, the meaning of which I found in the text — "virtue in hard work or perseverance" — it is really the autobiography of an international economist. That said, the narrative is unique in successfully combining various professional experiences across the globe with select accounts of personal experiences in exotic locales. In fact, I found this book so interesting that I read it at one go.

Dr Shome begins with the circumstances of his decision to study in the US versus the UK and his initial years as a university professor in Washington and visiting academic positions in India, the UK and Australia. He interjects his wide-ranging research with travels to the far corners of the earth, and this combination of travelogue and research experience is what makes this memoir extraordinary. Dr Shome's travels range from the centre of Australia, western US, to tracking the routes of English Romantic poets and even exploring the Okavango River Delta in the Kalahari — where he says he experienced an epiphany — even as he expounds

on such complex subjects as heuristic general equilibrium models, poverty and income distribution, contractual savings or social security.

After academia, where he acquired a tenured full professorship, Dr Shome joined the IMF as a rookie—his own decision—and took up the challenge with alacrity. He recounts various country experiences and the associated deep challenges he faced. He easily rose to the exalted position of Chief of Tax Policy, and the associated tasks in fiscal policy seemed to him straightforward enough. He traverses the variegated menus of his recommendations and explains why he made them. Though reading those terse portions of the book may pose a bit of a struggle, the volume would not be a “professional memoir,” as Dr Shome designs it, without those passages. As he visited country after country in continent after continent, he steadily gained the trust of country authorities, in particular in Latin America, and his fluency in Spanish certainly helped. Indeed, in 2000, Brazil awarded him its highest civilian honour, “Commander of the Order of the Southern Cross.”

Dr Shome’s contribution to the Indian government lasted longer than a decade between 2004, when he entered North Block, as the sole adviser to the Finance Minister until 2015 when he completed his Chairmanship as Minister of State of the Tax Administration Reform Commission. In between, he served as the UK government’s Chief Economist of Her Majesty’s Revenue and Customs for three years between 2008 and 2011. During his years in North Block, his lead roles are widely known in the introduction of VAT, GST legislation, formulating the Direct Tax Code, the computerisation of tax departments, solving immediate taxpayer problems through a tax forum, though even earlier he laid the foundation for all of them as Chair of Ninth and Tenth Five Year Plan taxation task forces. These are recounted in detail not only in their professional content, but also through his working relationship with P Chidambaram, tax and administration officials, ministers and even the prime minister. He tends to glide over obviously confidential matters or embarrassing issues, reflecting perhaps his gentlemanliness. The reader may wish that he had been more candid at certain points. On the other hand, he casts his story as somewhat different from the recent tales of other ex-bureaucrats.

His story records his continuing reverence for elders and teachers. At the top of his list are A L Nagar in statistics, K L Krishna in econometrics, Amartya Sen and Sukhomoy Chakrabarty in general economic theory and Manmohan Singh in international finance. Actually, he mentions favourite teachers right from second grade through to his PhD. He mentions the internationally renowned Vito Tanzi often, a mentor through his professional life. The steady roles of his parents also feature throughout. His views on the oneness of religions are reflective. Thus, traits of a distinct personality emerge.

The epilogue is a poignant recollection of episodes from early childhood to adulthood that remain indelible in his life experiences. It reveals the ability of a consummate author to express himself far beyond a writer of economics treatises. There is also a set of nice pictures of media coverage. I recommend this book not only to economists and tax specialists but to everyone, for I found his mix of professional and personal to be genuinely attractive and rare.

## **Virtus in Arduis: I Did It My Way**

*Partha Sarathi Shome*

*Orient Blackswan,*

264 pages, Rs 895