

INDIA BHAI'S COMPLETE MENTORSHIP PROGRAM for CSE Mains 2022

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INDIA BHAI'S

COMPLETE MENTORSHIP PROGRAM

TEST NO.1: ETHICS CASE STUDIES

MAX. MARKS: 120

TIME: 1.5 HOURS

QUESTION PAPER SPECIFIC INSTRUCTIONS

Please read each of the following instructions carefully before attempting questions:

There are SIX questions printed in ENGLISH.

All the questions are compulsory.

The number of marks carried by a question is indicated against it.

Answers must be written in the medium authorized in the Admission Certificate which must be stated clearly on the cover of the Question-cum-Answer (QCA) Booklet in the space provided.

No marks will be given for answers written in a medium other than the authorized one.

Word limit in questions, wherever specified, should be adhered to

Content of answers is more important than their length

Any page or portion of the page left blank in the Question-cum-Answer Booklet must be clearly struck off.

Name: <u>Rahul.</u>	Test Date: <u>4-7-22</u>
Mobile No. <u>[REDACTED]</u>	Email ID: <u>[REDACTED]</u>

Sl. No.	Marks Obtained	Comments
1	6	① Good writing style and
2	8	structure
3	10	② No need of writing multiple
4	7½	options
5	9	③ focus of course of action with
6	7	justification
Total Marks	47½	④ 3 is answered holistically

1. A leading entrepreneur of coffee chain in India recently committed suicide. The mountain of debt was impairing his business as working capital requirements could not be met. In letter, he also made allegations of harassment by a senior income-tax (I-T) official and not getting needed cooperation for his business. The Income Tax Department in its reply to the allegations told that it acted as per law in its probe against entrepreneur. The officer revealed that the company has over some hundreds of crores as government liability. The suicide has created lots of debate on the state of tax administration in India once again. In media, there are some serious criticisms about the way bureaucracy works. They say that business fails but not the individuals who started business but the tax administration make them feel like they have also failed. Suppose you are an Income Tax Commissioner then

- Give your reaction to the above case study.
- In a situation of a business having some hundreds of crores liability and government concerns to ensure tax compliance, on the one hand, and on the other, the role of the government to create a business-friendly environment, what should have been the approach of the senior income tax (I-T) official towards the entrepreneur? Give reasons for justification.
- Do you have any innovative suggestions which should make the India tax administration discern between failure of business and businessmen? (250 words/20 marks)

A) Case refers of V. Sidhartha who recently committed suicide. ~~He was the owner of~~ This case can be seen from various perspectives -

A) Owner himself

i) unethical conduct of himself - guilt issues as he owed crores as liability leading to crisis of conscience.

ii) harassment - leading to mental breakdown & pushing him to take step of suicide shows Value crisis in his thoughts.

Ans to 1st part : Immediate reaction

↓
(2) Transparent enquiry

① Express concern to loss of life
③ to avoid new media attention

- B) tax officials
- i) public interest → he owed causes of liability
 - ii) compromised way of dealing with issue.
 - iii) chain of corruption (if proved) in the department officials.

C) PUBLIC at Large.

- 1) transparency in tax administration
- 2) using coercion measures to achieve tax-targets
- 3) setting wrong precedent in the society.

b) Approach of IT-official : various approaches.

- 1) following due procedure : sending reminders, issuing notices and then following Income Tax Act and other regulation.
not required
- 2) using coercion and harassment :
— threatening, abusing power and misusing the authority entrusted + involving in corruption

3) not taking any action against such individuals.

not required

→ The course of action of an IT-consumer should be path - 1 - as per due process of law. He.

should be following the Standard operating procedure (SOP) of IT-(income-tax) code, viz: reminder, notice, summons and then escalating the matter if applicable

Expand the scope of this part

→ This should strictly exclude any instances of coercion / collusive bribery or harassment of individual. Kautilya's principle of Yogakshema → welfare state should be followed.

→ If using standard procedure does not ensure tax compliance, then matter should be.

→ Include

More time to

business men, installments

4

① write action and Justification

handed over to SIT (special inves), CBI etc (as per applicability) and booked under IT/Act/IPC (penal code) or other applicable acts.

- C) Innovative suggestions
- i) counselling, ~~one to one~~ sessions.
 - ii) public naming and shaming
- need more points
- ① Ict and AI to find out patterns of

Other institutional measures like fearless assessment, Direct / Indirect Tax Code etc. tax reforms can bring even more transparency in tax administration

of malafide cases like vijaya malaya

② Tax cell to segregate the bonafide business failure & accounts dressing

2. You are an IPS officer, posted in the NIA on deputation. A week ago, a severe bomb blast took place in public gathering in one state. Primary Investigations from the local police suggests that this was a planned attack, focused towards a particular group to create communal tensions for the sake of political vendetta. Many innocent people died in the incident. As an NIA officer you have been made head of the investigation. When you reach the locality with your team, you find that the claims of the primary investigation are true. While investigating, you receive a call from that area MP and MLAs, asking you to portray the incident as mere accident. Also, your senior officer is asking you to do the same so as to get an instant promotion within the NIA. The families of the deceased people are protesting for speedy justice and severe punishments to those who are guilty.

a) Discuss your ethical dilemmas and what you will do to overcome them?

b) What will be your response for the investigation of the incident? Give justification.

(250 words/20 marks)

A) Here Ethical dilemmas involved and measures to overcome -

1) Public interest (speedy justice) vs personal gain (promotions) vs Personal ethics (Justice to victims)

To overcome, I would keep public interest over and above personal gain to uphold my integrity

2) Call of duty (speedy justice) vs Conscience call (proper investigation)

Here, due process of law to be followed. If seniors and MP/MLA are asking to ~~portray~~ portray

this as a mere accident etc, I would ask for the same in writing to resolve the dilemma.

If I receive written orders from superiors, I would follow it else I would follow process of law.

3.) Integrity vs. Career-oriented (promotion)

4.) Ends vs means (following due process &

5.) Impartiality vs Neutrality ^{not merely portraying accident}

To resolve all of the above, I would uphold.

⑥) the foundational values of civil services: probity, integrity above all my personal gains.

b) my response to the investigation -

There could be 3 possible response

A) follow my seniors / MP-MLA commands and

suppress true facts of case → mere accident

not required

NR Here, I would have failed in my duties
as a civil servant as I denied justice to
the people, violated codes of ethical conduct
as well as conduct rules of All India Service '69.

D-) Ask for written orders from superiors
As per TSR Subramanian v/s Union of India '13 case,
civil servants are not bound to follow verbal orders.
Thus, if I receive written orders, I would follow
that. Not required

C-) Follow due process of investigation, which include-

1) Filing FIR report based on investigation

2) Identifying the culprits using local

intelligence, evidence, CCTV etc means
available

good point

3.) Forming Chargesheet under relevant sections of IPC, CrPC, MISA (maintenance of internal security) Act and other relevant acts applicable to case.

4.) Judicial proceedings shall take their course thereafter.

In this course of action, I have not violated any ethical codes, have kept public interests over any personal gain, and ensured speedy justice to the victims from my end.

As Duryodhan says to Krishna before the Mahabharata War

"I know Dharma but I cannot follow it. I know adharma but I cannot withdraw from it".

good conclusion

3. In one state, it is found that there are discriminatory practices going on in schools on the basis of caste. These includes inhuman practices such as the practice of students wearing caste band, students from oppressed castes are forced to clean toilets in schools by teachers and headmasters, Dalit students being made to sit on the back benches, parents opposing a Dalit cook in anganwadis.

A report on the SarvaShikshaAbhiyan's functioning in the State also confirmed discriminatory practices in schools. Such discrimination is affecting the enrolment of Dalit students in schools.

You are BDO in one of the districts in the state where such practices are observed. State government has issued a circular against discriminatory practices in schools.

- What will be your approach to effectively implement the circular?
- Explain the socio-psychological factors responsible for such practices. (250 words/20 marks)

a) Approach to implement the circular as a BDO - responsible

1) awareness → familiarising the school administration, teachers, headmasters etc about the circular

as well as the legal (SC-ST Prevention of Atrocity / Protection of Human Rights - 55 Act)

and Constitutional provisions under Article-17.

through meetings, workshops, formal

~~and~~

and informal ways of communication like

NGO's, workshops etc.

- 2) instruct: after taking administration in confidence, I would instruct and set deadlines to meet requirement of circular.
- 3) Monitor: the improvements through periodic visits, ICT channels, proactive feedback etc.
- 4) Action: Even after all of above, administration does not ends its practices, I would take relevant action ~~action~~ by either informing SDM/SP or myself filing FIR against headmaster against Atrocity Act & Human Rights. I would also escalate the matter through District collector, NHRC / SHRC (if applicable) and ensure that action is taken.
- 5.) To ensure that childrens education is not suffered, I would shift them to nearby

school and would arrange transportation; if necessary, for the same after requesting for funds through the education department.

6.) As a futuristic measure, I would like to make the children aware of all the 'discrimination' and inculcate moral values through NGO's or.

voluntary participation of citizen.

Good
Point

As Kothari Education Commission of 1964 has remarked "The greatest tragedy of post independence India is lack of moral and value education in schools".

Some points

8

Sports competition

Role model :- Eating food along with student prepared by Dalit cook

B) Socio-psychological factors

i) ~~Historical~~ Cultural → untouchability. has

been a social stigma → product of Varna system

- i) Social: gained social acceptance through exploitation of vulnerable sections
- ii) Political: Divisive politics of the nation for petty vote banks has exacerbated discrimination
- iii) Legal: lax implementation of laws (PHR'S, SC-ST - Amity '89) & poor monitoring.
- iv) Economical: generally such people form the last rung of economical ladder in the nation.
- v) Psychological: can be explained by Instrumental re-conditioning theory where negative reinforcement leads to social discrimination.
- Prejudice
→ Stereotyping
→ deep rooted discrimination
- Gandhian ideology of 'Sarvodaya', even Antyodaya of Vinoba Bhave; and policy towards Harijans reminds us of our brighter past which needs to be harmoniously upheld alongwith the principles of our Constitution: liberty, equality, fraternity

4. Mrs. A has been the head of a private bank for more than a decade. She is highly renowned and has remained one of the best women corporate leaders in India. Recently, there is exposure by media of some financial irregularities between the private bank she heads and the company in which her husband is at senior position. The allegation is that due to her husband, the private bank gave financial favour which is against banking regulation norms and rules and therefore, there is immense pressure on Mrs. A to resign. The allegation has been vociferously denied by Mrs. A and her husband.

Suppose you were at Mrs. A place then what could have been your courses of action in such situation? Also give reasons for your actions. (250 words/20 marks)

Analysing the above case, we see that it is a case of Conflict of interest as it is a Corporate governance failure mistaking the authority for materialistic or personal gains.

Mrs. A also faces the ethical dilemma of Call of duty vs the call of conscience and the value crises in herself.

Possible courses of action

- 1) Deny all the allegations, maintain status quo and do not resign.

not required

Here, Mr. A. denies all the allegations and damns innocence. This means denying ethical standards of public life such as accountability, ownership and blemishing the image of good leadership.

(Illegal,
Unethical)

2.) Wait for judicial proceedings and till she is
proven guilty : do not resign ; Resign thereafter.

→ Here, Mrs A waits for herself to be proved guilty by judiciary before resigning. This option, although legal, would be unethical on her part since.

(Legal,
Unethical)

her conscience knows the guilt and her morality

would be compromised leading to knowers-doer
split or cognitive-dissonance.

Most focus need
in this

3.) Resign with immediate basis and then wait for judicial confirmation / proceeding

Solution

→ This is the most ethical thing to do as

i) image of the organisation is retained to some extent; a new head can be appointed to lead the bank.

ii) image of herself in public: although

blemished by the allegation, would be.

upheld as it shows good ethical values and

leadership qualities. And later (as these are

only media exposure), she can join some other

organisation if proven innocent by court.

I would take the 3rd.

course of action and resigned immediately.

As Lord Ram says to his brother Bharat

"I do not fear losing the kingdom, I fear

losing the respect and goodwill of my people.

To avoid these kind of incidents further, corporate governance structure must be improved in India as recommended by various committees like Birla 2009, Kotak committee (2012).

good conclusion

5. The PDS suffers from nearly 61% error of exclusion and 25% inclusion of beneficiaries, i.e. the misclassification of the poor as non-poor and vice versa, according to a recent study conducted in one state. According to the report, this misclassification is due to nexus at local level between Gram Pradhan, BDO and local MLA. Merely paying some bribes is adequate enough for inclusion or exclusion from the list.

Suppose you are a trainee-IAS officer and have been given an independent charge as SDM in one such district of the state, wherein you have jurisdiction over 205 villages having rampant misclassification of list of beneficiaries then how will you address the misclassifications?
(250 words/20 marks)

Since in this case ^{case of lack of ethics in governance} stakeholders involve poor people of 205 villages; ~~ethical~~ action must be taken to ensure justice as well as conforming to moral and ethical standards.

Steps to address this misclassification:

① Verification of the allegation report

→ I would undertake field visits to villages, PDS shops, talk to villagers firsthand to under the depth and extent of this problem. I should satisfy myself first that the problem exists at the grassroot level.

2) Summoning the officials involved in this nexus, viz. Gram Pradhan, BDO at the village level. I would discuss this issue with them and see if there is any technical/procedural error is happening and causing this error. Seeking their written clarification on this issue through show-cause note etc means, I would hold them responsible.

3) After following due process at a village-level, I would take my superiors in ~~conf~~ confidence (DM, etc) and also inform MA of the malafide happening in his jurisdiction.

4) Then, since this is a case of mis-appropriation of public funds, ~~I would file an FIR against~~

~~the officials~~ : BDO, PDS officer etc. I would initiate departmental proceedings against the officials : BDO, PDS officer etc. and let the law take the due course. I can use the report of my field visits at Step-1 as evidence to frame charges in the proceedings.

⑤ Meanwhile, ~~to~~ to stop this corruption, I would introduce proactive monitoring steps like Jan-Dhan, direct beneficiary transfer DBT in Public Distribution system.

⑥ I would also take initiative of updating the list using digital e-governance means by linking Aadhaar etc to minimise the

human error and interventions in such processes.

As D Subba Rao, former RBI governor & civil servant has said that doctrine of trust & doctrine of appropriation must be followed while utilising public funds, hence, I would take full responsibility to see that social justice is ensured in my administrative area. while upholding integrity & probity in my conduct.

Points missed

- ① Public display of list
- ② Vetting out inclusion errors by involving community (NGOs, SHGs, local teachers)
- ③ frequent updation by giving objective conditions

6. Stubble burning in the states of Punjab and Haryana has gained nationwide attention due to its effects on the air quality of NCT Delhi. To tackle this challenge, the central government has initiated an IN-SITU crop residue management plan in which financial help will be given to farmers, so that, they can take help of technology and minimise the effects of stubble burning. But, the financial help is very inadequate as the cost of technology is almost double of the aid provided and hence, farmers complain for their helplessness and they still resort to stubble-burning. For implementation of the IN-SITU plan, the central government has created an institutional mechanism of Central-State-District Executive Committee. Suppose you are the head of the District Executive Committee who happens to be the District Magistrate then discuss how you will ensure proper implementation of the plan and take steps for minimising stubble burning and its effects on environment?

(250 words/20 marks)

2nd part → How to reduce stubble burning
not written

Stubble burning plan.

STEPS for proper implementation -

A) Creating awareness about the plan in the stakeholders, i.e., farmers and public at large. Through meetings, field visits, and digital ~~network~~ - social media, I would ensure that the benefits of the scheme and its objectives are well understood.

B) Involving stakeholders & taking their feedback

After spreading awareness, I would also take steps to receive the feedback from ~~farmers~~ on ~~how~~ what are shortcomings and how they can be betterments etc. This would be compiled and ~~communicated~~ communicated through my department's superiors to the central government.

C) Implementing

Ensuring proper financial help and subsidy is received by ~~farmers~~, I would also see that there is ~~received~~ received to all intended beneficiaries.

D) Tackling problems

Since it is mentioned that aid is inadequate and farmers are reluctant, the take-up rate of the technology would be low.

To tackle this, I would do the following:

- i) few will adopt → pollution rate would marginally reduce → use this data to ~~on~~ spread awareness
- ii) lime air / clean environment is a common good; ethical standards dictate that it must be given priority in its conservation.
- iii) I would request department / ~~MPA~~ ~~to~~ for any unused funds from MPLADS or other schemes, whether it could re-appropriated to this scheme, by following due procedure.
- iv) The farmers who adopt → we will give them respect, publicity, fame → set right precedent.
It may lead to "bandwagon effect"

- v) Involve civil societies like NGO, SHG.
for spreading awareness. and helping the farmers
in the technological upgradation. ^{crowd funding}
vi) Maintaining e-gov. ICT → digital dashboard. ^{CSR funds}
to display the rate of uptake → ~~Create awareness~~ ^{free credit}
vii) Also arrange for pollution display board at
various important places by coordinating with
CPCB → monitor the pollution improvements

Through these steps following
the deontological (duty, means justify ends)
approach, I would ensure that the plan
is successfully implemented in the area.