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Sub-Topic-	Common Type of the Deviances: 1.Tax-Evasion, 2.Medical Profession, 3.Engineering, 4.Legal Profession, 5.Educational Institutions
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Notion of Privileged Class Deviance

The white-collar crimes which are common to Indian trade and business world are hoarding, profiteering and black-marketing. Violation of foreign exchange regulations: and import and export laws are frequently resorted to for the sake of huge profits. The Conservation of Foreign Exchange and Prevention or Smuggling Activities Act 1974 as amended in 1993 (Act No. 52 of 1993) w.e.f. 25-6-1993; The Smugglers & Foreign Exchange Manipulators (Forfeiture of Property) Act are enacted to prevent these offences which affect the public wealth. That apart, adulteration of foodstuffs, edibles and drugs which causes irreparable danger to public health is yet another white-collar crime common in India. The Consumers Protection Act, 1986; the Narcotic Drugs and Psychotropic substances Act, 1985 (NDPS); Competition Act, 2002 are enacted to prevent these offences which affect the public health. The Law Commission of India has suggested drastic measures against such offenders. In the Commission's observation the tedious prosecution process involved in the trial of such cases frustrates the cause of justice and often results into unjustified acquittal due to defective report of the analyst or delay in examination of samples or lack of legal expertise etc.

Common Type of the Deviances:

The common form of the deviant behavior among the different privilege class can be summarized as follows:

1.Tax-Evasion

The complexity of tax laws in India has provided sufficient scope for the tax-payers to evade taxes. The evasion is more common with influential categories of persons such as traders, businessmen, lawyers, doctors, engineers, contractors etc. The main difficulty posed before the Income Tax Department is to know the real and exact income of these professionals. It is often alleged that the actual tax paid by these persons is only a fraction of their income and rest of the money goes into circulation as 'black-money'. Despite frequent modifications in the tax-laws of the country the menace of tax-evasion continues unabated and it is causing considerable loss to government revenue.

The Supreme Court in its majority decision in R.K. Garg v. Union of India, (1981)133 ITR 239, upholding the validity of the Special Bearer Bonds (Immunities and Exemption) Act, 1981, observed that the Act was not intended to encourage tax evasion in future and condone such evasion committed in past but the real object of the Act was to launch a nation-wide search to unearth undisclosed wealth by encouraging small incentive to those who declare their undisclosed cash. The main intention was to unearth 'black-money' so as to prevent further loss of government revenues.

Government has introduced various regulatory legislations such as the Essential Commodities Act, 1955, the Industrial (Development and Regulation) Act, 1951, the Imports and Exports (Control) Act, 1947, the Foreign Exchange (Regulation) Act, 1974, Companies Act, 2013 as amended from time to time, the breach of which results in white collar criminality.

Under the Income Declaration Scheme, 2016 (IDS), launched by the Government of India Ist June, 2016, a person may disclose his unaccounted money on payment of 45% of the value of undisclosed amount, without any Inquiry. Scrutiny or Prosecution under the Income Tax. The scheme ends on 20th September, 2016.

2. Medical Profession

White collar crimes which are commonly committed by persons belonging to medical profession include issuance of false medical certificates, helping illegal abortions, secret service to dacoits by giving expert opinion leading to their acquittal and selling sample-drugs and medicines to patients or chemists. Dilatory tactics adopted by the members of this profession in treatment of their patients with a view to extracting huge sums from them has become an accepted norm, particularly with those medical men who do not have a good practice or have only

a marginal earning. They procure medical certificate regarding their false sickness and produce it to the department to justify their absence from duty.

Fake and misleading advertising is yet another area in which the white collar criminals operate. They make illegal and misleading claims of medical cure through magazines, radio and television thus adding to human misery. Many patent medicines are not only worthless but harmful.

Government has introduced various regulatory legislations such as the Indian medical Council Act, 1956; Indian Medical Degree Act, 1916; Indian Medical Council Amendment Act, etc.

3.Engineering

In the engineering profession underhand dealings with contractors and suppliers, passing of sub-standard works and materials and maintenance of bogus records of work-charged labor are some of the common examples of white-collar crime. Scandals of this kind are reported in newspapers and magazines almost every day. Construction of buildings, roads, canals, dams and bridges with sub-standard material not only endangers public safety but also results into huge loss to public exchequer.

4.Legal Profession

In India the lawyer's profession is not looked with much respect these days. There are two obvious reasons for this. The deteriorating standards of legal education and unethical practices resorted to by the members of legal profession to procure clientage are mainly responsible for the degradation of this profession which was once considered to be one of the noblest vocations. The instances of fabricating false evidence, engaging professional witnesses, violating ethical standards of legal profession, resorting to frequent strikes to press their demands and dilatory tactics in collusion with the ministerial staff of the courts are some of the common practices which are quite often practiced by the legal practitioners.

Generally, the professional crooks and criminal gangs have their own trusted lawyer who can be depended upon to arrange things and keep himself ready with bail bond or habeas corpus writ to avoid arrest of the gangster.

Though there is a definite code of conduct for legal profession but it is only an ornamental document. This does not, however, mean that all lawyers are corrupt and unethical. Government has introduced various regulatory legislations such as The Legal Practitioners Act; The Indian Bar Council Act; The Advocates Act; Contempt of Court Act.

5.Educational Institutions

Yet another field where white-collar criminals operate with impunity are the privately run educational institutions in this country. The governing bodies of these institutions manage to secure large sums by way of government grants or financial aid by submitting fictitious and fake details about their institutions. The teachers and other staff working in these institutions receive a meagre salary far less than what they actually sign for, thus allowing a big margin for the management to grab huge amount in this illegal manner. The victimized teachers can hardly afford to complain about this exploitation to high ups because of the fear of being thrown out of job. They are, therefore, compelled to compromise with the situation. Although the Government has introduced the scheme of treasury-payments for teachers of private institutions, but the problem still persists in one form or the other. That apart, fake and bogus enrolments of students who are residing far away from the place of location of these institutions is yet another source of illegal earning for them. They charge huge amounts by way of donations or capitation fees from such needy students.

Sources

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This study material is compiled from different sources for education purpose and welfare of students only.