Acknowledgement

At the outset, I wish to thank Central Board of Excise and Customs to have

nominated me for the 41st Advance professional Programme in Public Administration

at the prestigious Indian Institute of Public Administration, New Delhi.

As Indian Revenue Service officer I was mainly focused to either tax issues or

Policy Matters related to it. During this course, I was exposed to Public

Administration and Governance issue other than taxation for the first time. The

curriculum has widened my horizon and brought a better comprehension of the

magnitude of issues facing the country on many fronts including Social,

Administrative, Environmental and Ethical issues. The multifaceted and broad

spectrum scope of this programme including field visits to urban area of Delhi and

Rohtak for rural visit has given me a deep insight view of issue and challenges of

urban and rural India.

I would like to express my sincere thanks and gratitude to Dr V N Alok, who has

keenly and enthusiastically guided me at every stage of my research work. His in-

depth and immense knowledge helped me to understand the nuances of research work

in a holistic and comprehensive manner. He helped me in finalising and organising

my work in a professional manner.

I wish to thank Dr. T. Chatterjee, Director IIPA, New Delhi and entire faculty of IIPA

who have extended their support and guidance whenever required. I wish to thank

Programme Director Prof. K K Pandey and his team for their unstinted support.

(Mahesh Kumar Rustogi)

Roll No. 4130

41st APPPA Course

Dated: March, 2016 Place: New Delhi

iv