



OF EXEMPTION

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ABSTRACT

Exemption implies release from some obligation or legal requirement, especially where others are not so released. It means free from liability or duty or payment etc. imposed on someone. It is to free from a rule which applies to others.

Keywords: Exemption, Release, Free, Liability, Duty.

INTRODUCTION

Creative writing is based more on manifestation rather than on expression. It does not inform rather reveals, so it bears no reference. The best creative writing is critical, and the best critical writing is creative. The present article is the outcome of creative writing meant for lay readers. As such free style is the methodology adopted so that the pleasure of reading can be enjoyed by the common mass. As you know well that, Francis Bacon (1561-1626), the immortal writer, wrote many essays, and notably "Of Love", "Of Friendship", "Of Ambition", "Of Studies", etc. The myriad-minded genius rightly pointed out that all the words of the dictionary can be the themes of essays one can write. But little has been done, in this regard since his death, in order to finish his unfinished monumental works. In fact Bacon's way of presentation and his unique style kindled imagination and inspired me to write essays, in the light of creative writing, thus to get relief through Catharsis.

ARTICLE

Exemption implies release from some obligation or legal requirement, especially where others are not so released. It means free from liability or duty or payment etc. imposed on someone. It is to free from a rule which applies to others. It is not subject to or bound by a rule. It is to excuse. It stands for exception. In fact excuse, exceptions are alike and akin to exemption that common men can hardly think of it. It conveys the message of relief.

This freedom offers intense heavenly delight to a tensed nerve and encourages the free soul to go ahead with renewed energy. Thus exemption has a warm feeling. It isolates the exempted person with dignity that provokes to be proud.

Exemption is granted to both unable and able person either full or part. The unable person should either be physically or mentally challenged or both simultaneously. The amount of exemption depends on the degree of inability. The able person must be a famous person.

If the famous person be a handicapped one he gets full exemption like a full handicapped person. A famous person

gets exemption as a token of respect in recognition of his noble deeds. It is done to encourage others to attain such perfection. Also exemption is widely known to the taxpayer citizen.

Exemption is granted either for humanitarian or honorarium ground. Exemption, as already stated, implies release or privileged freedom from sharing with others some, usually arbitrarily imposed, duty, tax, etc. A president of a country or consulate personnel is seldom detained in the airport for security checking purpose. This exemption is the manifestation of amiable settlements among nations other than treaty. A handicapped person is exempted from military service. An ill employee is exempted from compulsory working overtime or night duties. Some essential goods are exempted from tax. This measure is taken up by a welfare state to offer benefit to the down-trodden people. In some countries children under sixteen are exempted from prescription charges. This is done to enrich the human resources who build the nation. Parents are natural guardian of their children but state is their caretaker. So this benefit is offered to the parents so that they can nurture the children properly and offer the nation healthy citizens.

In fact good children are the asset of a good nation. Unruly children cause tension and are headache to the parents. As such they are liability to them and thereby society and nation at large. Some communities offer help to its members voluntarily. This fellow feeling of serving the ailing humanity fosters bondage among neighbors. If every citizen thinks for other then the welfare state attains greatness from goodness enjoying both private and public support. This spontaneous help of the citizens minimizes the burden of exemption thus self-imposed by a civilized state.

Two persons get exemption one is superior the other is inferior. The middle class gets no such advantage, since they are blamed as opportunist. They say the thirst of such society can never be quenched even by almighty. Exemption is good but it is bad if it is given frequently. Frequent exemption is a liability. It paralyzes the stamina of the receiver. It demoralizes even and renders him

partial to full dependent as well. As a result it influences and insists other active persons to be inactive and beg for help. In fact exemption is a philosophy. But this mission becomes frustrated due to wrong implementation. As such better it is if the citizens are insisted to be self-sufficient and enriched with resources so that they need no exemption further. Exemption is granted to the poor or some other eligible or deserving candidates. But some notorious or dishonest persons try to avail those opportunities illegally and through evil means.

Immunity implies protection or freedom from a penalty or from some natural or common liability, especially one that is disagreeable or threatening to which all or many are liable.

Immunity from penalty, disease, taxes are of these kinds. Impunity specifically implies escape or freedom from punishment. To commit a crime with impunity can only be planned by rich rogue.

CONCLUSIONS

In any festival there is ticket system. But chief guest or some distinguished guests are exempted from entry fee. This is done to show adequate respect to honorable guest. This act of goodness paves the way to achieve greatness. Here lies the utility of exemption that manifests the goodwill of an elevated soul.

ABOUT THE AUTHOR

Pal, Dibakar is a Retired Executive Magistrate in India and PhD Student. Though he is a Civil Servant yet he is genuinely interested in diversified academic fields. As such, he holds master degrees in M.Sc(Math), M.A(English), M.A(Bengali), M.B.A(HRD), M.C.A, P.G.D.M.M(Marketing), L.L.B, D.C.E(Creative Writing), M. Phil (Business Management), UGC- NET(Management)-2008. He attended an International Conference at IIT, Mumbai, India and five International Conferences at U.S.A; though he gets invitation to present papers in many International Conferences at home and abroad round the year. He presents papers on Computer Science, Management, English Literature, Linguistic, Philosophy, Philology, Psychology, Sociology, Humanities and Poems. He presented a paper on Computer Science and Chaired in 2007 IEEE Conference at Richmond, Virginia, U.S.A. Also another paper on Fuzzy Logic was accepted by IEEE Conference 2010 at USA. He serves as Session Chair, Presider and Reviewer. He serves as reviewer of American Marketing Association, Journal of Common Ground; Australia, IEEE Transactions, IJEAPS, AJHC, Journal of Supercomputing.

He has more than two hundred (200) publications and among these one is as Monograph in International Journal on Management Science, one Monograph is in Journal of the World Universities Forum, one is in Consumer Behavior, two are in Computer Science, one is in Neuroscience, one is in Linguistic and rests are Creative Writing of English Literature. In Creative Writing two papers have been incorporated in SSRN's Top Ten

Download List three times in November, December 2010 and April 2011. In ResearchGate his papers have reached a milestone through more than 23350 reads. Scholars' Press and Lambert Academic Publishing House, Germany have published twelve books between the months July to December, 2016. New Texas, A Journal of Literature and Culture, Sul Ross State University, Alpine, Texas, USA has published ten essays in February 2018. International Educational Scientific Research Journal (E-ISSN : 2455-295X) publishes Creative Nonfictions every month regularly. Now he is pursuing his PhD thesis in Business Management in University of Calcutta, India. Also he is currently focussed on the Extension Works of Huffman Code i.e., Coding Theory and Pattern Recognition through Fuzzy Logic (Pattern Recognition, Image Processing, etc) of Computer Science.

His hobby is Creative Writing (Nonfiction). He says:

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REFERENCES

No references, since the present article is the outcome of Creative Writing.