



THE EDITORIAL TRIO AND ANGEL IN HEAVEN

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It is undoubtedly a historical event that BCAJ is completing 50 years of its knowledge dissemination "YADNYA" and it would be pleasantly nostalgic to remember past Editorial Trio in heaven Sarvashree Shamrao Argade, Bhupendra Dalal and Ajay Thakkar and our personal friend and a permanent member of the Journal Committee Shri Jal Dastur.

It was a typical and a loving combination of knowledge, wit, fun, hobby and a common desire to be of help to the fellow professionals through the medium of BCA journal. Each one had a different style, nature, professional expertise and yet an ability to share was a common factor.

Shri Shamrao Argade was the founder Editor. He used to write editorials in Marathi English, with an abundant sprinkling of Sanskrit shlokas, Shri Bhupendra Dalal would write in Gujarati English with enjoyable spread of a Gujarati poetry whereas Ajay Thakkar would write in his queen's English with a wide ranging background of philosophy.

Shamrao was a "DADA" to his friends and juniors. Argade would be incomplete without a suffix of "DADA". He had lots of interest, except a keen interest in professional practice. He would spend a lot of time with his political colleagues in the erstwhile Bhartiya Jan Sangh, a sizable time for the activities of our Institute as a four time central council member and shuttling between Mumbai and Delhi. He always had plenty of time for establishment and taking care of BCA journal which was his baby child till the journal reached its adolescent age, and of course time for his numerous friends like Ambalal Kaka (Thakkar), one of the crazy seven who established BCAS on 6th July 1949. These seven persons as founders of BCAS wanted to test limits to their knowledge which in itself is limitless and it was reason enough for them to establish the BCAS just 5 days after the birth of our Institute.

Besides this, Argade Dada was fond of his Lonavala farmhouse, where there were plenty of trees, flower beds and what not and he would genuinely love to show his garden to all his visitors.

Naturally, he had no time for his clients and office. His clients would believe that their CA is extremely busy. In spite of all this he called himself a practising C.A !

Shri Bhupendra Dalal was a poet president and poetic editor. He was extremely passionate about everything that he did. However, audit was his love bird and income tax law and more than *that income tax practice* was on his hate list. History must have been his pet subject and even in audit, he was fond of historical practices. Travel, trekking and trying to catch Himalayan heights (in literal sense) was his favourite past time. He would be more than an enthusiastic child to make a presentation of his slide shows and narrating his historical travels.

He was a "Laxman" for his elder cousin Shri Arvindbai Dalal. As a result of Arvindbai's absence from office on account of numerous central council meetings and lecture meetings and other related work, Bhupendrabhai would be fighting like a warrior on office front and at the same time he had also taken the responsibility of BCAJ editorial work with equal enthusiasm.

Shri Ajay Thakkar was a different lovable fish. He never wanted to become a Chartered Accountant or even a commerce graduate. He was passionate about many unknown things, but was an obedient son as well. He wanted to keep serpents as pet. Our country lost another Baba Amte staying in a jungle. He would find mathematical Fibonacci numbers in abundance in nature, plant, jungle. He wanted to do his Masters in Arts and further do his PhD in Philosophy. He was, with lot of difficulties, persuaded to be a commerce graduate and

must have created a record of all sorts by using only one 400 pages note book throughout his four years period in the college and managed to keep that note book without a touch of pen or pencil except for the name written on the first page.

College lecture bunking was his second nature. Once he saw his father walking through cross maidan to go to I.T Office and Ajay could not go back to avoid his father. He immediately sat down near a beggar hiding himself behind a torn umbrella used by the beggar. In spite of all this, he became a commerce graduate and then even a Chartered Accountant. His father once told him that one is required to study to pass the CA examination. He then hid himself in a room for about 2 months before the examination and passed.

Once a Chartered Accountant, he paid attention to whatever work was allotted to him by his father Ambalal Kaka. He had a special passion for income tax law and frequent appearance before Tribunal or CIT(A) became a routine for him. With memory tips from none other than Nani Palkhiwala, he would anytime impress the ITAT members with facts and figures on the tip of his tongue.

As a son of a founder member Ambalal Kaka, he instantly became a chela of Argade dada and his journey with journal was continuous till his death. He was a philosophical editor with queen's English and fluent writing skills. His prose would also sound like poetry when writing editorials, when he became editor of the journal and later as a member of editorial board.

The Editorial Trio of these persons now enjoying heavenly hospitality would be incomplete without mentioning another heavenly personality **Shri Jal Dastur**. Although Jalbhai, as he was popularly known and affectionately called, never became an editor of BCA journal, he was a permanent member of the Journal Committee. He would be an excellent aid to any Editor and I can say this with personal experience during my 5 years stint as an editor. He would always communicate with the editor through his printed "letters to the editor" and would be a permanent guide to the editor on company law matters.

It was a treat to see Jalbhai in his second floor office in Dol-Bin-Shir. It was a fairly large office, but there would be a cluster of books and files near and in his cabin. Whenever you visit his office for journal work or even a personal

query, he would immediately take out a book, Institutes' Guidance note and file notes to give you a studied reply. To keep eye contact with him during the course of his own study for your query, you have to see him by bending a little and look at him through the valley created between the books and files. You only face him straight when you are sipping hot boiling tea offered with love and affection in a large cup. He would otherwise be seriously immersed in books and notes to solve your problem. Other roughly 2/3rd portion of his office would be fairly empty and lonely.

These apparently serious looking our loving friends would now be chitchatting in heaven together. However, even during life time, behind their serious looking face would be a naughty child with Jalbhai narrating funny Parsi anecdotes, Bhupendrabhai narrating his guju tales, Ajay being master of ceremony, making you laugh with his own straight face and Dada would pretend to be not listening while displaying a gentle smile of acknowledgement on his face.

In the 50th year of BCA journal's journey, I am sure; many of us truly miss them. I am sure their good wishes would make the journey smoother, enjoyable and lovable.

(Shri Ashok Dhere served as the fourth Editor of the BCA Journal from the year 2000 to 2005) ■

