

Jnana Prabodhini Competitive Examinations Centre, Pune.

Celebrating journey of its alumnus on account of Tridashakpurti Varsha 2025-26 (30 years of establishment)

Smt. Pradnya Pande Kalsikar

- Currently working as Deputy commissioner GST Appeals, Pune. (2026)
- Sales Tax officer - MPSC 1998 Batch
- BSc Microbiology - Amravati University
- M.Tech Biotechnology - Amravati University
- JPCEC Batch of 1997



Originally from Amravati, Pradnya's journey into the world of administration wasn't the most obvious path, given her academic background. With a B.Sc. in Microbiology and an M.Sc (or M.Tech/M.Sc. Tech three-year degree) in Biotechnology from Amravati University, science was her initial focus. Biotechnology, at the time, was even referred to as a "sunrise industry," and Pradnya was part of one of the early batches studying the subject. Despite having a liking for science, something else drew her towards administration.

This pull towards administration, Pradnya shares, might have been subtly influenced by her family history. Her mother's father, her grandfather, was an (Promote) ICS officer during the British era. He served as a Commissioner, though he passed away before Pradnya was born. Later, her uncle also became an IAS officer. Observing these officers in her family from a young age perhaps created an inclination towards the field. Her father, a lawyer active in social work, also played a significant role. He was associated with the Kasturba Sarvodaya Trust, founded by Mahatma Gandhi in 1948, serving as a trustee member and legal advisor for their ashram school for girls near Amravati. Pradnya was associated with the Trust from a young age, visiting the ashram during summer holidays, attending events like weddings for

the girls there, many of whom were orphans or daughters of farm labourers without access to education.

A particularly impactful influence came from Taraben Mashruwala, a disciple of Mahatma Gandhi who worked at the Trust's location in the tribal Melghat area. Taraben, then around 90 years old in the 90s, often expressed her dissatisfaction with her experiences with rural administration and the Zilla Parishad. She would repeatedly tell Pradnya, "Someone from your side should come to sit on that chair," referring to administrative positions, so that their issues with grants, permissions, and other administrative matters could be resolved. Pradnya believes this stayed with her and was a subconscious reason for wanting to enter administration, even with her science background.

The decision led her to Pune in June 1997, along with her friend Yashomati Thakur (who later became a Minister in the previous Government of Maharashtra). After completing her M.Sc. Tech., Pradnya was working as a contributory lecturer in her department. She studied extensively for the UPSC and MPSC exams, often spending long hours in the library. After appearing for the prelims in Amravati and feeling confident about clearing the same, she moved to Pune.

Into the JPCEC

In Pune, they explored coaching centres, with Pradnya noting two prominent ones at the time: Anand Patil's centre (Spardha Pariksha Kendra) and Jnana Prabodhini. She visited both and felt that Prabodhini was where she could succeed. It was very early days for Prabodhini's Competitive exam centre. There was no entrance exam at all. Pradnya recalled their batch was small, only about eight to ten people.

Reflecting on those early years at Prabodhini, Pradnya shared that being associated with an institution from its very beginning fosters a strong sense of ownership among everyone involved – the teachers like 'Sir' and 'Tai', and the students. Everyone, including the teachers, was in a new world together. They were both administrators and students, without strict specialization. Students like Pournima and Revati Pardeshi (who is now a Deputy Collector) even handled the administration part-time while studying. The limited resources, such as having classrooms and a study area (a long table on the first or second floor) only available in the evenings after school hours, fostered a close bond within the group. Pradnya emphasized

that because everyone was learning together, they were very close to each other and also to Tai and Sir. Many came from rural backgrounds, and the uncertainty of the exams was high (as it still is). This shared uncertainty and emotional turmoil, described as a "roller coaster ride of emotions " was significantly helped by being together as a group and the support system provided by Sir and Tai. Sir would sit with those who didn't clear the prelims to understand what happened. They were attentive to the students' family situations, support systems, and internal struggles. Pradnya deeply remembers this, saying they never felt alone. They also received practical advice; for instance, when Pradnya didn't clear the UPSC prelims, Sir advised her to also try MPSC and consider pursuing her science subject further if administration didn't work out after a couple of attempts. Pradnya passed the exam the following year, in 1998.

Pradnya shared a strong feeling that guidance is a crucial part in these exams, something Prabodhini provided. She contrasted it with the current coaching landscape, which she feels has become a "market for dreams," particularly for young people. She felt that Prabodhini, at least in those early days, wasn't like that, citing Sir's advice to her to think differently if it didn't work out.

Early Career at Revenue Department

Pradnya was selected in the 1998 exam and got her posting in May 2000. Her selection was as a Sales Tax Officer Class I. Her first posting was in Pune. The training involved six months of field training under senior officers and about a month and a half of theory training at YASHADA and Mumbai. Before GST, the system was Sales Tax, where an officer was assigned a portfolio of traders within specific pin codes. Pradnya was an assessing officer for around 2000-2500 traders in her assigned area, which included parts of Laxmi Road with many readymade garment traders. The work involved ensuring returns were filed, auditing books, conducting market surveys, and analysing trends.

Pradnya faced significant challenges in her first posting. As a technical and legal department, Sales Tax was completely different from her science background; she had never even seen a balance sheet before. Dealing with CAs who were experts in the field and trying to identify what traders might not want the department to know was difficult. The law was also constantly changing. Pradnya notes that in her 25 years in the department (joining 25 years ago to the day of the interview, in May 2000), constant updating has been mandatory. Her

batch worked under the Bombay Sales Tax Act for 7-8 years, then VAT for another 7 years, and now GST for 7 years. Each transition involved significant technical changes.

In 2008, Pradnya was promoted to Deputy Commissioner, heading a functional division. The department had shifted from geographical divisions to functional ones; instead of officers being assigned traders by pin code, they specialized in functions like Returns, Enforcement, Refunds etc. Pradnya became the head of the Returns Department.

Digitizing the Digits – Online System for Tax Return Filing

Fortuitously, her tenure as Returns Head coincided with a major departmental shift: digitalization. In 2008, the department transitioned from manual to compulsory online return filing for the first time. This experience was one of the most significant and rewarding for Pradnya, making her feel it was worthwhile to join administration.

The initial plan was to make online filing compulsory only for A and B category traders (large manufacturers like Tata Motors, Mercedes-Benz, and their vendors). However, the government made a bold decision to mandate it for all four categories (A, B, C - quarterly filers, and D - small street vendors), covering every trader in a district. Pune district is vast, with large talukas stretching 150 km, meaning a small trader in a remote village like Bhambali Indapur taluka had to file returns digitally, just like Mercedes-Benz in Pune city. Pradnya was very uncomfortable with this, feeling they were imposing something major, especially since technology penetration wasn't widespread in 2008. There was also a concern about resistance, particularly in Pune, which was perceived as the large geographical area and the rural area associated with the city will offer strong opposition.

Despite being a young and new officer heading the division, Pradnya felt the administration trusted her. The systems and computers arrived, but she was troubled by the lack of facilitation for traders. She believed facilitation centers were needed, especially for small traders, to minimize their compliance costs. Facing significant unrest and a phobia of change among traders, Pradnya's team took proactive steps. They held meetings and seminars in every taluka. Pradnya was given a free hand to prioritize convincing traders rather than facing opposition.

They converted one of their conference rooms into a continuous training hall for their own inspectors, who were the ones interacting directly with traders. The inspectors were trained thoroughly on online filing so that anyone in the office, including clerks and even the office attendant ('Mama'), could assist traders. Pradnya recounted how their office attendant could guide traders on common small errors, like making sure the cursor was outside the field before attempting to upload.

The primary concern was the high compliance cost associated with such a major change, which often benefits intermediaries like lawyers and CAs. They tried their utmost to minimize this. The four-to-five-year experience of implementing this (from 2008 to March 2012) was very positive. The department received the special award for the digitalisation work that year.

Pradnya always believed that it becomes very difficult to go for big systemic changes in administration known for its iron frame, but almost all big changes can be made through the tiny changes in a systemic process cycle which would eventually lead to the big changes we thrive for. As an example, she noticed that as a legacy, always those brown envelopes were used for all the official mails and only normal or basic post services were only used. After the digitalisation of the department, literally lacs of defaulters were generated for the last 5 years which meant lacs of letters, notices were needed to be sent to those taxpayers. Amidst this, using those brown envelopes meant writing the addresses manually on each and every envelope. Hence, due to sharp scarcity of the manpower, and also the time bound work, she decided to go for those white envelopes, (used in the private domain) where there is a transparent plastic window. The address written on the letter is visible through the transparent plastic sheet and need not to be written again on the envelope. The department was not ready for this shift. The stationary needs to be brought from the government approved outlets i.e. Yerwada jail. and the outlet never had those white envelopes with the transparent window.

But she strongly insisted on them. Searched those with the women ' Self Help Groups - Bachat Gat' and convinced the administration to purchase them from these government approved SHGs. A lot of duplication of the work was avoided improving the efficiency, and now, after 15+ years, the department uses those white envelopes by default and the yerwada jail outlet also manufactures them on a bulk basis.

Apart from that, Pradnya recalls one more example of the proactive ease of doing efforts taken. Earlier lacs of notices were to be sent physically, as the Electronic mail was not an authorised mode of communication. It was really hectic for the staff to go to the post office and courier those bulk notices every day. To tackle this problem, she contacted the GPO also the postmaster general and requested to open an extended branch of the post office at office premises. Due to some space related complications, the branch of the post office could not be opened, but he however agreed to send a post office van on a daily basis at around 4.00 pm to collect the notices and other mail. A dedicated van and the postman was assigned to the office. A lot of manhours and the tedious duplication of work was avoided leading to increased efficiency of the work. The system is still fantastically working.

It is these tiny alterations Pradnya believes can ultimately lead to revolutionary changes.

Pradnya noted that people are generally adaptable. While there was an initial protest, people accepted the change. Coordination with banks was crucial, as e-payment was also mandated. Unlike today's UPI ease, e-payment in 2008 involved visiting specific banks in rural areas. They held constant meetings with 17 rural and 11 urban bank branches in the Pune division to ensure coordination and resolve technical issues, as revenue collection was critical. The department collects 65-70% of the government's revenue, and any disruption would impact the state. They had to roll this out in a month or two to avoid revenue loss.

The need for digitalization stemmed from the significant leakage in the manual system. In the old system, officers or inspectors would call traders to check if returns were filed. Reconciling collected revenue figures with bank deposits was a quarterly activity, involving cross-checking bank scrolls, which was a massive and error-prone task.

To manage the digital data, their department's engineers, in coordination with a software company, developed an in-house model called 'Mahavikas'. With inputs from officers and the engineers' technical skills, this system allowed them to generate fantastic reports, analysing trader trends by commodity, area, etc., over many years. This decision to digitalize was seen as very strategic and risky, facing much opposition.

Coordination with associations like the Western Maharashtra Tax Practitioners' Association (an association of CAs and tax practitioners) was key. Pradnya's team decided to be available until 10 PM, seeking special permission for staff to work in shifts (8 AM-2 PM and 2 PM-10

PM), which was unusual in that government flexible hours were not common. This round-the-clock availability was crucial to address trader queries and distress promptly. The rollout took about 4-6 months, and it became smooth within a year to eighteen months. The success in Pune was such that the Tax Practitioners' Association, which normally only felicitates its members, invited Pradnya and three of her officers as exceptions, making them honorary members, acknowledging the department's successful implementation. This was a significant recognition, especially given the initial fear of strong opposition in Pune.

Pradnya's postings after 2013 shifted. After being extended in her digital role until March 2013, she moved to different functional divisions, like the Advisory Branch, which was considered a relatively lighter posting. This branch dealt with new business registrations and initial follow-ups to ensure compliance and identify potential shell companies.

Goods and Services Tax

The next major transition was GST. It was decided in 2014, and implementation followed in July 2017. With the move towards 'One Nation, One Tax', all previous separate departments like Excise, Service Tax, and Sales Tax were unified under GST. Preparation began in August 2015. Around 300-350 willing officers with training experience were selected as Master Trainers, including Pradnya. Rigorous in-house training took place for two full years until July 2017. Technical training was provided by companies like Infosys and TCS in collaboration with the Central Government, while officers delivered the theoretical training.

A smooth transition was paramount because any disruption in tax collection would severely impact the state's finances. States rely on monthly revenue to repay loans and fund numerous schemes. The transition needed to be seamless. While officers from the VAT system were accustomed to a system (Mahavikas) developed in-house with local support, GST meant depending on a system based in Delhi, which presented new challenges. Any technical issue, even a minor one, had to be escalated to Delhi. This transition was initially difficult, feeling like a "daughter's wedding" level of frantic effort, but it has become more streamlined over the past five years.

Pradnya discussed the scope for modifying laws like GST based on feedback. While there is a political aspect within the GST Council (different states wanting different things), the law does get shaped by practical feedback. Adapting to these changes is necessary. Pradnya

mentioned that a law book she bought in 2017 is already obsolete due to amendments. She described the move to a unified tax system in such a diverse country with varying previous taxation systems as almost a "miracle". She credits the Indian public as "most adaptive". Officers and traders alike deserve "hats off" for adapting, constantly needing to study and update themselves, even officers in their 50s, as the entire operating system changed. A small change in tax rate can involve thousands of backend changes.

In her current posting in Appeals, which is a quasi-judicial role, Pradnya decides on appeals filed by traders against assessment orders passed by officers. This requires her to study all the changes made to the law over the period relevant to the appeal (often the last five years). A single file might involve considering many changes and interpretations. This is a challenging task.

A significant difficulty in her current role, especially with a new act like GST, is the subjective interpretation of the law. The law can be complex, with the meaning of commas, slashes, 'or', and 'and' being crucial, and different people interpret them in ways convenient to them. Adding to this, different High Courts across the country may give conflicting decisions on the same situation. This means that the appellate authority must navigate these conflicting interpretations and decide which one is more logical based on her understanding. While some crucial matters go to the High Court, whose decisions are binding, the lack of clear precedents initially led to a period of discomfort and uncertainty. Pradnya experienced, for the first time in 20 years, a feeling of not being able to confidently make decisions, and wait for the law to settle.

Looking Back, Thinking Ahead –

Compliance cost to the small and medium lever businessmen is a concern for her.

She shared a personal example of her brother-in-law's cosmetics distribution business. As a medium-level distributor, his margins are low, and he works long hours. The significant time and money spent on CAs just to handle forms and compliance (costing him 1lakh rupees annually) eats into his earnings. This highlights the correctness of the concern about compliance costs, particularly for small and medium traders who don't have the same resources or intelligence as large corporations, They are given the same compliance gateway. Pradnya strongly feels that interlinking of departments, sharing of information, and

facilitation are essential and should be completely in place by 2025, especially with current technology and AI.

Pradnya also reflected on the human element in administration. While administration is supposed to be faceless, the individual officer in the chair matters. Their empathy, sensitivity, or lack thereof impacts the citizen's experience. She noted changes over the years; people's mentality has changed, and they are less intimidated by officers than in the past. However, the administration hasn't become fully "faceless". An officer's personality, virtues and even vices can still cause issues for the public. Pradnya hopes GST will become more settled and face-less and SARAL like the Income Tax department .

Future Scope

Looking ahead to her remaining nine years in service, Pradnya shared her aspirations. When she becomes a Divisional Head, overseeing traders and officers, she wants to focus on interlinking departments. She acknowledges the human tendency for rivalry or thinking one's own division is best. However, she believes seamless information flow is mutually beneficial for the administration and the public (though she notes that in her department, the 'common man' is usually a CA or a businessman, not the typical common person).

She highly values fostering a team spirit. Pradnya believes there should be a shared goal among officers at different levels. Everyone, from the Deputy Commissioner to the Inspector, is just on different steps, some are responsible, and the others are accountable. The goal should be common. Accountability might differ, but everyone should work in the same direction. She intends to set a clear message in her division, aiming for zero fluctuation in adherence to principles among her staff. She believes this model can be successful, citing her experience in 2008 where, despite being junior, people were not inherently against change or establishment. Most people are law-abiding; criminal minds are rare.

Pradnya feels that communication in government is often one-way, with no formal feedback mechanism. Decisions come from the top and must be implemented. She recalled her experience with digitalization, where she advocated for cleaning up the database of traders. Many traders in the initial database of 1.5 lakh were inactive or operating informally, yet planning was done assuming all were active. Her suggestion to identify and remove the 'dead stock' and add visible, unregistered businesses was eventually implemented through a

circular, (already in existence) which required adherence. This refreshed database meant efforts were not wasted on non-productive things.

Another area she wants to focus on is record-keeping. Keeping records for 15 years is mandatory, as courts may request original documents from cases decided years ago. A significant amount of staff time (around 25%) is spent searching for these records. Pradnya believes record-keeping should be given top most importance. In her previous posting, they organized records thoroughly, even on holidays initially, to ensure they were easily accessible. This reduced frustration and saved time previously wasted in searching. This systematic approach, though simple, significantly improves efficiency and ensures records crucial for someone's future are available.

Future of JPCEC

Finally, Pradnya offered reflections on Jnana Prabodhini and the current state of administration. While acknowledging the good aspects of the center, she shared a deeply unsettling observation from the last ten years: a significant increase in the influence of caste and religion in administration. These factors, previously undercurrents or small informal groups, have become very prominent and aggressive. This, she feels, is a sign of an administration losing its faceless value.

She explained how new recruits, often young and coming from outside Pune, are quickly identified by their caste or religion, and groups try to absorb them. These individuals might seek affiliation for a sense of belonging or support for postings and transfers later in their careers. Pradnya feels this is deeply problematic because it affects objectivity; decisions are no longer unbiased. This divisive influence, she believes, will have a very negative impact on the system in the long run.

Pradnya strongly feels that centers like Jnana Prabodhini should address this issue and instill in students the value of विवेक (discretion, wisdom) to resist falling into these divisions. She has seen many young officers get caught up in these groups. She believes it is crucial to talk about this issue openly, especially to those aspiring to join administration. Maintaining one's conscience and acting wisely, regardless of such pressures, is paramount. She feels administration has become quite fragmented by these personal, often petty, interests. This is a topic that needs to be discussed.

Photo Gallery



Smt. Pradnya Pande with family.



Smt. Pradnya Pande, with JPCEC batchmate Smt. Deepa Sadekar, currently working as Director, Accounts & Treasuries, Govt of Maharashtra and Dr. Vivek Kulkarni during Tridashakpurti, Pune Melava in 2025



Smt. Pradnya and Smt. Deepa with Dr. Savita Kulkarni



Smt. Pradnya Pande during flag hoisting at Good & Service Tax Bhavan in Pune.