



## Mains Practice Question

### Case Study

Anjali Verma, a young and highly motivated Indian Revenue Service (IRS) officer, has been assigned to the Enforcement Directorate (ED) for over a year. She is a diligent and conscientious officer, known for her hard work and commitment to upholding the law. Recently, Anjali was tasked with overseeing an operation involving the raid of a well-known business conglomerate in the city. The company, owned by an influential businessman, is suspected of large-scale tax evasion, money laundering, and illegal financial transactions.

As the raid unfolds, Anjali's team discovers significant evidence of financial irregularities, including hidden assets and unreported foreign bank accounts. However, just as the raid is about to conclude, Anjali receives an anonymous phone call suggesting that a close relative of hers, who works at a senior position in the same conglomerate, might be involved in the illicit activities. The caller, however, provides no concrete proof, only a vague assertion.

Anjali is now at a moral and professional crossroads. She has always been fiercely dedicated to her role, ensuring that justice is done, regardless of the social or political consequences. However, this new revelation about her relative raises concerns for her personal life. Anjali fears that pursuing the investigation against her relative could cause her family immense distress and create a personal conflict, potentially affecting her career and her relationship with her relatives.

The business empire is well-connected in both business and political circles, and there are pressures from influential figures suggesting that the raid should be concluded swiftly with minimal fallout. Despite this, Anjali feels compelled to continue the investigation, as she believes that the evidence uncovered so far indicates serious financial crimes.

Her immediate superior has asked her to provide a report on the raid and suggested that the case be handled carefully, without any unnecessary escalation. Anjali is under intense pressure to balance the integrity of the investigation with the personal and professional repercussions she might face if she pursues her relative's involvement in the case.

### Questions:

1. What are the key ethical dilemmas involved in the situation?
2. What would be the most appropriate course of action for Anjali, also discuss what ethical framework should guide her to resolve ethical dilemmas.
3. What long-term strategies can be implemented to support investigation officers in maintaining professional integrity and impartiality in high-profile investigations?

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### Introduction:

**Anjali Verma**, an IRS officer, is leading a high-profile raid against a powerful business conglomerate.

During the operation, she receives an anonymous tip alleging the involvement of her close relative in the financial crimes. She is torn between her professional duty and personal loyalty, under significant social and political pressure.

- This case presents a classic **ethical dilemma involving conflict of interest, integrity, and impartiality.**

## Body

1. What are the key ethical dilemmas involved in the situation?

- **Professional Duty vs Personal Loyalty:** Anjali is expected to carry out her duties as an honest and **impartial IRS officer leading a sensitive investigation.**
  - However, the potential involvement of a close relative puts her in a position where her personal loyalty is tested.
  - She must choose between upholding the law and protecting family relationships.
- **Integrity vs Familial Pressure:** Her role demands absolute integrity and the courage to follow evidence wherever it leads, regardless of who is implicated.
  - At the same time, her family may expect her to shield their member from scrutiny or legal action.
  - This creates emotional strain and challenges her moral consistency.
- **Rule of Law vs Political and Social Pressure:** The evidence suggests serious financial crimes, and as a public servant, she is bound to act according to the law.
  - Yet, she is facing indirect pressure from influential political and business figures to downplay or halt the probe.
  - This puts her in a position where she must defend institutional integrity over societal pressure.
- **Public Interest vs Private Interest:** The outcome of the investigation could serve justice and deter future white-collar crimes, benefiting the nation.
  - But digging deeper may cause personal loss, public controversy, and damage her family's social standing.
  - She must weigh the **greater good against personal and familial consequences.**
- **Due Process vs Expediency:** The anonymous tip about her relative calls for verification through legal means and careful examination.
  - However, there is pressure to conclude the raid swiftly, which could lead to negligence or oversight.
  - She must ensure that proper procedure is followed without rushing to meet political expectations.

2. What would be the most appropriate course of action for Anjali, also discuss what ethical framework should guide her to resolve ethical dilemmas.

- **Transparency in Reporting the Allegation:** Anjali should immediately inform her superior about the anonymous allegation concerning her relative, without making premature judgments or hiding the information.
  - Transparency here reflects the Platonian ideal of an ideal person—one who does not let personal attachments cloud public responsibility.
  - It also aligns with **Kautilya's Rajadharma**, which emphasizes truthful reporting and loyalty to the institution over personal bonds.
- **Recusal to Avoid Conflict of Interest:** To uphold fairness, Anjali should recuse herself from any part of the investigation that involves her relative, ensuring that another officer handles that aspect.
  - This reflects the **Cardinal Virtue of Justice**, which demands impartiality in decision-making. By distancing herself, she upholds conflict-of-interest ethics, while preserving the moral integrity of the investigation.
- **Balanced Continuation of the Main Investigation:** She should continue leading the larger investigation based on solid evidence already gathered, without being distracted by the unverified tip.
  - Here, **Aristotle's Doctrine of the Golden Mean** comes into play—avoiding both

extremes of passivity (ignoring serious crimes) and overreaction (pursuing family without proof).

- Her balanced approach promotes both professional responsibility and emotional restraint.

▪ **Documentation and Procedural Integrity: Anjali must document every step of the investigation carefully, maintain transparency, and follow due process.**

- This practice not only guards her against future allegations but also reflects the wisdom of **Gandhian truthfulness**, which sees openness and record-keeping as foundations of public accountability.
- It also echoes Kant's deontological ethics, where duty and procedure take precedence over outcomes.

▪ **Resisting External Pressure Responsibly:** While influential figures may pressure her to conclude the case quietly, she must stand firm and resist such interference, provided she remains within the boundaries of law and civility.

- Here, **Utilitarianism** becomes relevant—by upholding law against elite misconduct, she secures public trust, which is a greater long-term good.

▪ **Emotional Intelligence in Handling Family Dynamics:** She should communicate with her family, making it clear that her actions are guided by law, not personal bias.

- By showing sensitivity, she embodies the **Gandhian ideal of moral courage combined with compassion**.

▪ **Self-Reflection and Moral Anchoring:** Finally, Anjali should engage in regular self-reflection to ensure that her decisions are rooted in conscience and not clouded by fear or pressure.

- This inward ethical clarity aligns with the **Upanishadic idea of 'Atma-nirikshan' (self-examination)**.

3. What long-term strategies can be implemented to support investigation officers in maintaining professional integrity and impartiality in high-profile investigations?

▪ **Mandatory Conflict of Interest Declarations:** Officers involved in investigations must be legally required to disclose any personal, familial, or financial connections with subjects.

- An institutional recusal mechanism should automatically trigger when such disclosures are made.
- This **ensures impartiality and safeguards the investigation's integrity** from internal compromise.

▪ **Statutory Protection Against Political Interference:** A robust legal framework must be put in place to protect officers from arbitrary transfers or coercion during sensitive probes.

- Legal immunity and protection from executive overreach help preserve institutional autonomy.
- This empowers officers to **act based on law and evidence rather than fear or influence**.

▪ **Guaranteed Fixed Tenure in Key Investigative Roles:** Investigating officers should be guaranteed a fixed tenure, especially in agencies like ED, CBI, or Income Tax.

- It prevents disruptions and shields them from politically motivated transfers mid-investigation.
- Stable tenure builds confidence and allows for thorough, time-bound investigations.

▪ **Strengthened Whistleblower Protection for Officials:** The Whistleblower Protection Act should be revised to cover internal officers reporting undue interference.

- Anonymity, legal backing, and career security must be guaranteed to such whistleblowers.
- This encourages **internal checks and deters unethical practices within agencies**.

▪ **Institutionalized Ethics Training and Simulation Exercises:** Officers should undergo periodic training on ethical decision-making using real-world case studies and role-play scenarios.

- Exposure to frameworks like deontology, virtue ethics, and Indian philosophy sharpens moral reasoning.
- Ethics then becomes an **operational skill, not just theoretical knowledge**.

▪ **Creation of Independent Oversight Panels for Sensitive Cases:** Autonomous committees comprising retired judges, civil servants, and legal experts should review politically sensitive cases.

- Their presence adds transparency and credibility, and insulates officers from targeted backlash.
- Such **panels act as buffers between investigative agencies and political pressure**.

▪ **Media Protocols and Controlled Communication Frameworks:** Strict SOPs should govern

public communication during ongoing investigations, restricting leaks and unauthorized briefings.

- Officers should be protected from media trials that affect their objectivity and morale.
- This keeps focus on evidence, not narrative, and supports fair process.

- **Technology-Enabled Audit Trails and Transparency Tools:** All investigation-related actions should be digitally recorded, time-stamped, and stored with access logs.
  - Use of tamper-proof systems ensures accountability and deters manipulation of records.
  - **Technology thus becomes a silent ethical enforcer**, maintaining procedural integrity.

## Conclusion:

As the **Bhagavad Gita** rightly says: ***“Always perform your duty without attachment, for by doing so, one attains the highest.”*** This timeless wisdom reminds civil servants that detached, duty-bound action, grounded in righteousness, not outcome — is the highest path of service to the nation. Upholding professional integrity in high-profile investigations demands more than individual virtue — **it requires systemic support, legal protection, emotional resilience, and ethical clarity.**

PDF Reference URL: <https://www.drishtiias.com/mains-practice-question/question-8870/pnt>

