

**Creating magic .. the sa way .. Creating history .. the sa way....**

Think of SA and VICTOR HUGO's famous quote comes to mind: "*Greater than the tread of mighty armies is an idea whose time has come.*"

Circa year 2000... Jai Kumar (known by friends, colleagues and well wishers as JK) was a hyper active inspector in the Central Excise Department when almost by instinct, he decided to prematurely abort his career and don the role of a tax advocate. With the software industry inking success stories, quitting the Department at such time, could possibly have only one *bonafide* reason ie to fly to the USA , may be a career with the Microsofts of the world. JK however moved on, as many scorned at that period of time, into a "suicidal and fool hardy venture" - setting up a law firm by the name '**swamy associates**'. When quizzed why not JK & Associates or any other firm which profiles the founder, he was clear that this organization would not be known by the founder or remain the domain of one person, but move on to be a pan India set up providing the very best services in litigation and consultancy in the area of indirect taxes. Another purpose was also to launch like minded 'entrepreneurs' within the Department so that they do not have to go through the tough times that setting up a new venture envisages. Honestly not many gave him a chance but for his close friends who were ready to back him – they continue to do so and remain the nuts and the bolts, the structure and the foundation of '**swamy associates**' today. And yes, how can not I not mention JK's midas touch.. the person who stood behind him, as always, reassuring him that there was only one way ahead for the *idea whose time had come* .. launch '**swamy associates**' and the rest would fall in place... that special person , the better and butter half , whom I have known for years now, his wife, Kavita .. the proprietor of '**swamy associates**' not just on paper, but in thought, vision and passion.

What followed thereafter and in the last ten years since then, is history in the making... From a small office in Chennai, '**swamy associates**' has now

blossomed into a pan India setup with offices adorning the key areas of South India and Gujarat. What started as marketing with countless pedaling on a bicycle in the dusty roads of Chennai to zooming across to the nook and corner of India, **'swamy associates'** just surged ahead and created its mark with quality advocacy, enviable dedication to quality services and a die hard spirit to bring the best on the table for its esteemed clientele. The flight has been soaring at dizzying heights all the way, but the passion that had triggered **'swamy associates'** continued to remain grounded in sync with the ethics and vision of JK. Today with its base in Chennai, Hyderabad, Coimbatore, Bangalore and Ahmedabad and pan India appearances in all Tribunals in India, High Courts and even the Supreme Court, this law firm has created its own niche, probably rubbing shoulders with the very best in India in the area of indirect taxes... From a one man army, **'swamy associates'** has now the envisioned fire power, the intellectual acumen, advocacy enterprise, marketing genius juxtaposed in the many faces of **'swamy associates'** as JK had dreamt for **'swamy associates'**. **Natrajan (Nuts), Karthik(Mk) , Ravi(APR), Ramesh(KSR), Dwarak, Subramanaya (Subbu), Sindhu, Yoga – the fulcrum of TEAM SA , a term which symbolizes the passion, dedication and quality of 'swamy associates'– each proud team member ever so happy to live the dream of 'swamy associates'. What started as a launching pad for Departmental folks transitioning to hard core consultancy and litigation, Team SA has since moved ahead to attract talent from the competitive arena also...Watch out competition – this year would be a landmark year for 'swamy associates'!!!**

At a personal level, it gives me great pleasure to be associated with this inaugural newsletter and though there were a variety of topics on which I could pen a few words... the safest would have been commenting on the latest Supreme Court judgment Solidmec Marketing Company .... but as I hit the keys for this inaugural piece, wanted the readers to connect to the origin of **'swamy associates'** which not many (apart from JK's loved ones) would

be aware of. I have witnessed the spiraling rise of **'swamy associates** and the success of TEAM SA over years of personal interaction with the stake holders. Having said that, I find the passion and zeal to up the ante burn ever so vigorously even after a decade of its inception. No wonder JK coined the term **"duty is deity"** for **"swamy associates"**.

**Before parting:** As I sign off with best of the best wishes to **'swamy associates"**, on the launch of this newsletter aptly coined **sa@10** would also like to take this opportunity to express my sincere thanks and gratitude to two personalities who encouraged me to write : Vijay Kumar 'Sirji' (VK) from taxindiaonline and JK ...Well, as the catch line for **sa** aptly captures the mood **" miles to go..."**