



# WAVOO WAJEEHA WOMEN'S COLLEGE OF ARTS & SCIENCE - KAYALPATNAM

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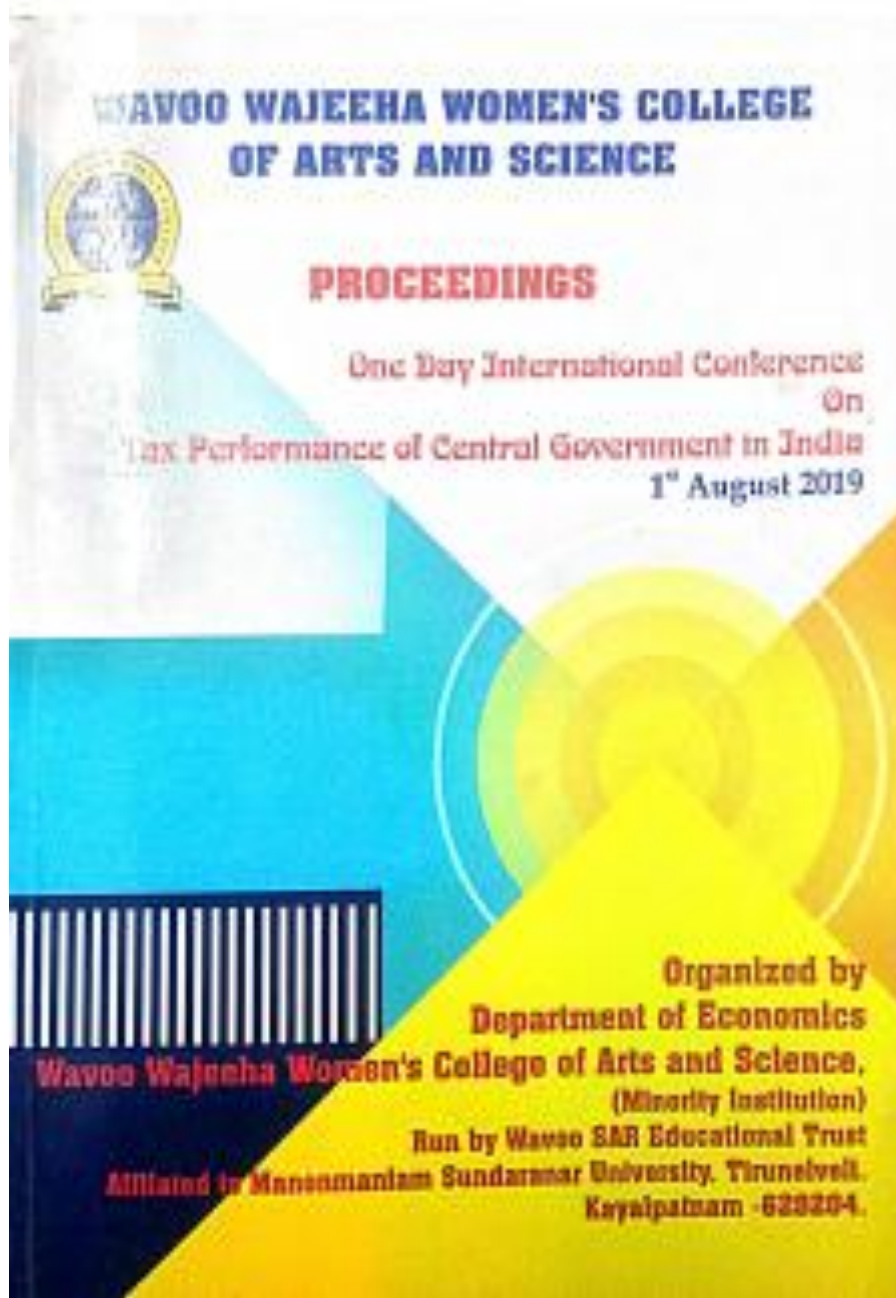
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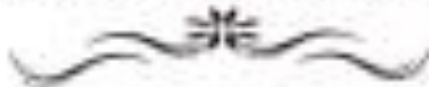
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1	Dr. M. Thirumathi	The Problems in Tax Structure and Administration in India	01.08.2019	ISBN -978-93-89146-73-8



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## THE PROBLEMS IN TAX STRUCTURE AND ADMINISTRATION IN INDIA



**Dr. A. Anand, M.A., M.B.A., M.Phil., Ph.D**

*Associate professor and Research Co-ordinator, IIMB  
Research Center in Economics, Kanchi College, Thondaiyurt*

**Dr. M. Thiruvalluvar, M.A., M.Phil., Ph.D**

*Assistant professor of Economics  
Pillai Memorial Women's College of Arts and Science, Kuppam*

### **Abstract**

India has a thriving and continuously adapting new changes in accordance with the state of the country. It has drawn the power to do so from the Constitution of India, which allows the Central government and the State Government to levy taxes. Collecting taxes is a way of income for the government, which is later used for various purposes in order to boost the economy of the country. The tax paid is known as each income for the various purposes as per the budget. The government levies tax on the individual, business entities and households directly fall on the taxpayer. The government levies tax on the individual and the residential units. These taxes are levied indirectly on the taxpayer. It is a total state in many number of taxes some under indirect tax as well as Custom, Union Excise Duties, Service Tax, Entertainment Tax, Tax on House etc.. These taxes are levied more by corporations given rise to loss by the Government rather than an ACQ caused by tax-exempted items are imposed on Manufacturers, seller's and buyers but their burden is imposed on the consumer who buy the goods and services and thus the consumers are the final tax payers. They are in the position who buy the goods and services and thus the consumers are the final tax payers. They are in the position who buy the goods and services and thus the consumers are the final tax payers. They are in the position who buy the goods and services and thus the consumers are the final tax payers. They are in the position who buy the goods and services and thus the consumers are the final tax payers.

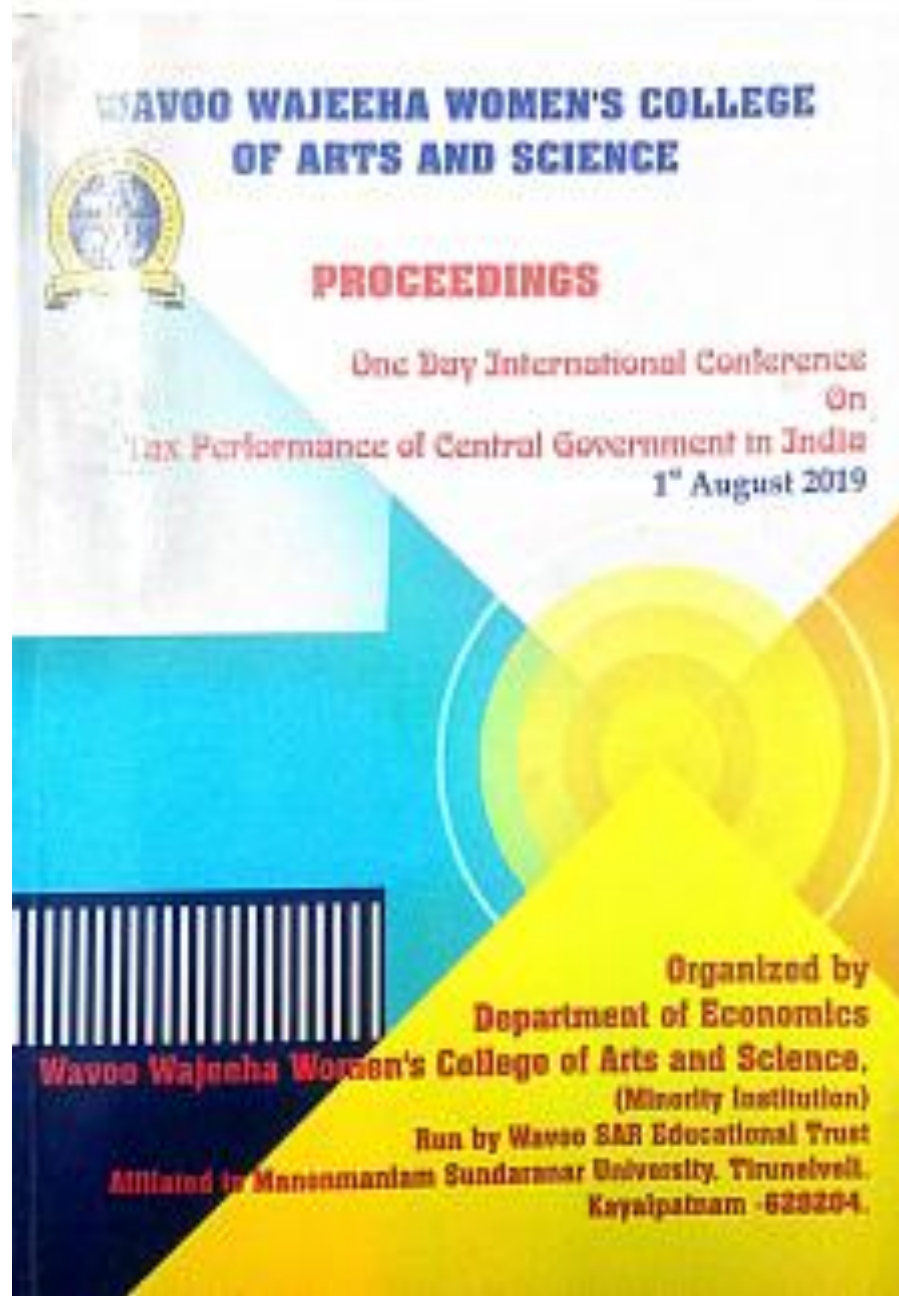
**Keywords:** Tax, Value added tax, Tax Payee, Income Tax

### **Introduction**

India has a thriving and continuously adapting new changes in accordance with the state of the country. It has drawn the power to do so from the Constitution of India, which allows the Central government and the State Government to levy taxes. Collecting taxes is a way of income for the government, which is later used for various purposes in order to boost the economy of the country.

The power to levy taxes has been distributed among a three tiers of the government i.e., Central Government, State Government, Local Bodies. The Central Government is given power to collect taxes in regard with Income Tax, Custom Duties, Central Excise and Sales Tax and Service Tax. The State Government has been empowered to levy taxes in regard to Sales Tax (on the State sale), Stamp Duty, State Excise, Land Revenue, Duty on

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2	Dr. C. Mathimitha	Indian Tax Structure - An Overview	01.08.2019	ISBN -978-93-89146-73-8



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## INDIAN TAX SYSTEM - AN OVERVIEW



Dr. C. Mathimitha MA, M.Phil, Ph.D

Asst. Prof. of Economics

Wavoo Wajeetha Womens College, Kayalpatnam

### Abstract

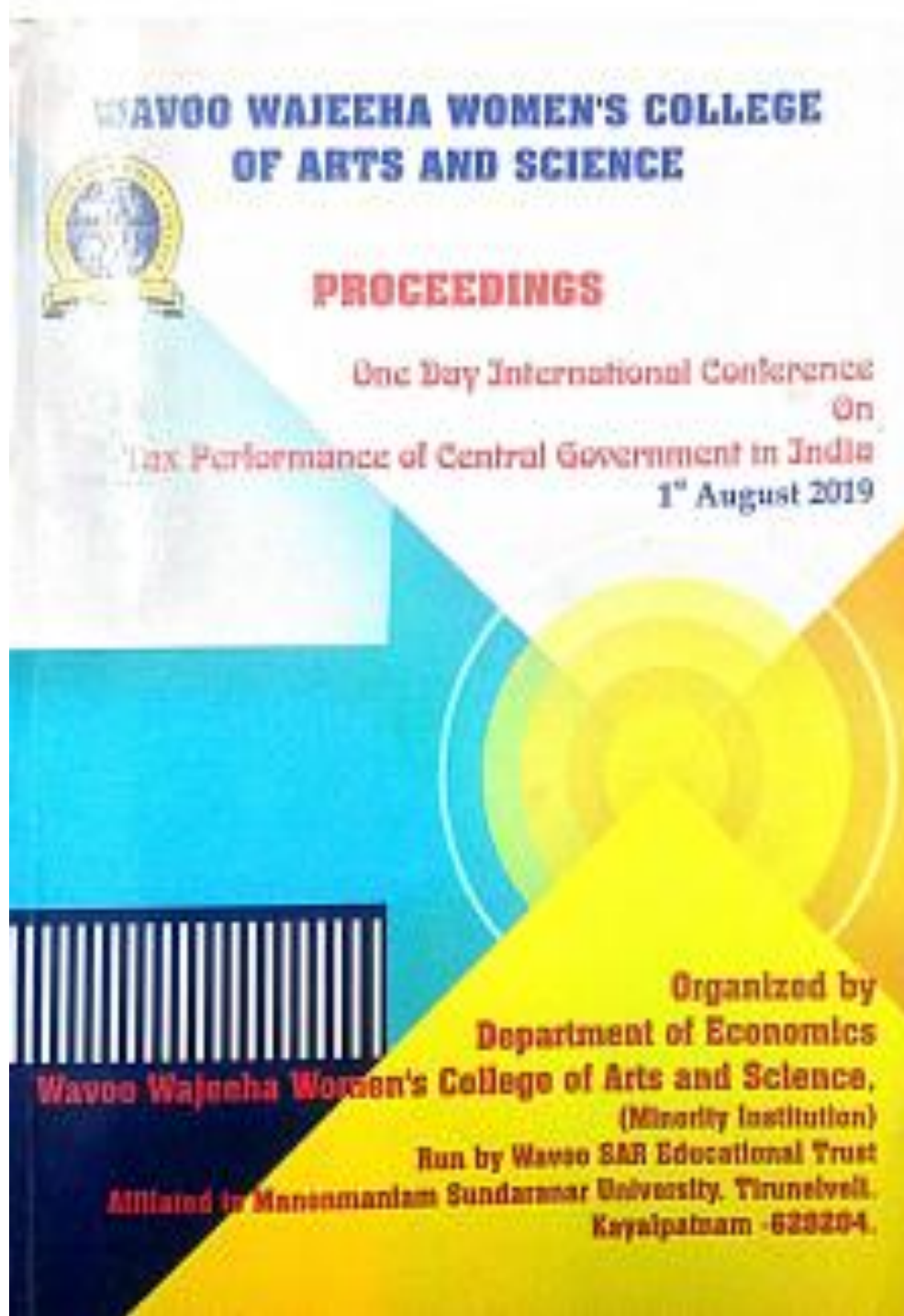
*An Overview TAXATION SYSTEM IN INDIA India has a welldeveloped tax structure with clearly demarcated authority between Central and State Governments and local bodies. Central Government levies taxes on income (except tax on agricultural income, which the State Governments can levy), customs duties, Central Goods & Services tax (CGST) & Integrated Goods & Services Tax (IGST). State Good & Services Tax (SGST), stamp duty, state excise, land revenue and profession tax are levied by the State Governments. Local bodies are empowered to levy tax on properties, octroi and for utilities like water supply, drainage etc. Indian taxation system has undergone tremendous reforms during 2017. The multiple indirect taxes have been subsumed in the new Good & Services Tax which was implemented from 1st July 2017. With the implementation of GST almost 17 types of indirect taxes have been abolished making the indirect tax compliance much easier and free from bureaucracy. The government introduced Goods and Services Tax (GST) in 2017 which is the most important tax reform in independent India till date. Earlier, governments levied various state and central taxes for availing various services or buying different goods. The taxation was complex and contradicting rules enabled some people to evade taxes through loopholes in the system. After the introduction of GST, higher percentage of assesseees was brought in the taxation umbrella and it made tougher for evaders to escape from paying taxes. Also tax rates have been rationalized and tax laws have been simplified in recent years, resulting in better compliance, ease of tax payment and better enforcement. The process of rationalization of tax administration is ongoing in India.*

*Keywords: Taxation, GST, Central government, Paying tax, Compliance*

### Introduction

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# THEORETICAL FRAMEWORK OF ADVANTAGES AND DISADVANTAGES OF GST IN INDIA



S. Surya Selvi

Assistant Professor, Department of Economics  
WVWV Wajeetha Women's College of Arts and Science, Kayalpatnam

## Abstract

Goods and Service Tax (GST) is a comprehensive tax on supply of Goods and Services. Traditionally India's tax regime relied heavily on indirect taxes. Revenue from indirect taxes was the major source of tax revenue till tax reforms were undertaken during nineties. The major argument put forth for heavy reliance on indirect taxes was that the India's majority of population was poor and thus, widening base of direct taxes had inherent limitations. But, the Indian system of indirect taxation is characterized by cascading, distorting tax on production of goods and services which leads to hampering productivity and slower economic growth. There are endless taxes in present system few levied by Centre and rest levied by state, to remove this multiplicity of taxes and reducing the burden of the tax payer a simple tax is required and that is Goods and Service Tax (GST) This paper focuses on Goods and Service Tax (GST) in India advantages and disadvantages of content.

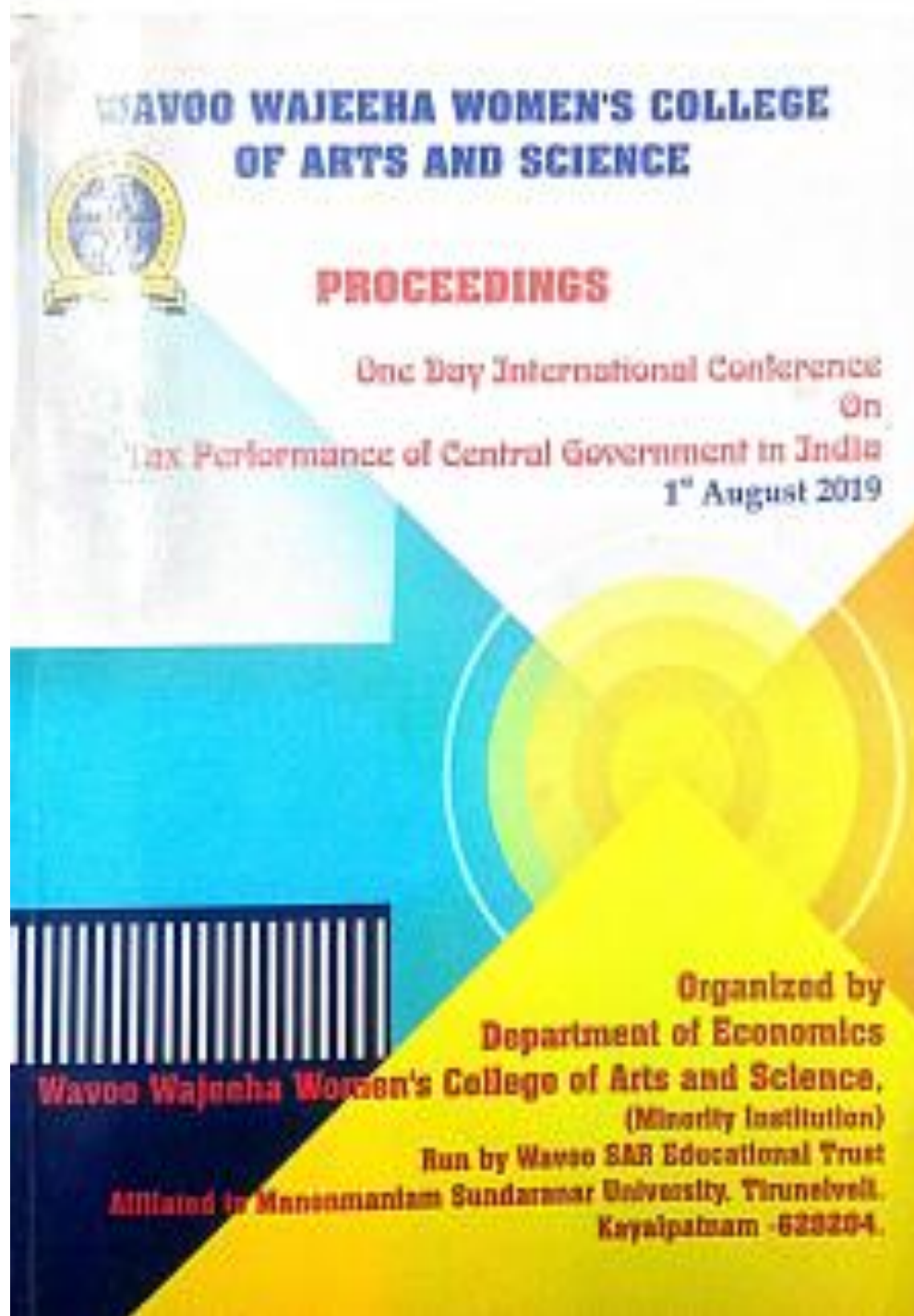
## Introduction

The President of India approved the Constitution Amendment Bill for Goods and Services Tax (GST) on 8 September 2016, following the bill's passage in the Indian parliament and its ratification by more than 50 per cent of state legislatures. This law will replace all indirect taxes levied on goods and services by the central government and state government and implement GST by April 2017. The implementation of GST will have a far-reaching impact on almost all the aspects of the business operations in India. With more than 140 countries now adopting some form of GST, India has long been a stand-out exception. GST is a value-added tax levied at all points in the supply chain, with credit allowed for any tax paid on input acquired for use in making the supply. It would apply to both goods and services in a comprehensive manner, with exemptions restricted to a minimum. In keeping with the federal structure of India, it is proposed that the GST will be levied concurrently by the central government (CGST) and the state government (SGST). It is expected that the base and other essential design features would be common between CGST and SGSTs for individual states. The inter-state supplies within India would attract an integrated GST (IGST), which is the aggregate of CGST and the SGST of the destination state.

GST would be levied on the basis of the destination principle. Exports would be zero-rated, and imports would attract tax in the same manner as domestic goods and services. In addition to the IGST in respect of supply of goods, an additional tax of up to 1 per cent has been proposed to be levied by the central government. The revenue from this tax is to be assigned to the origin states. This tax is proposed to be levied for the first two years or a



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## ENTREPRENEUR: A TAX REFORMER IN INDIA

S. A. Rahmath Amreena Begum

Head & Asst. professor, Department of Business Administration  
Viveka Nijerhu Dharma College of Arts & Science, Kappalpetnam  
Part-time Internal Scholar, Reg.No: 17226011002088, Department of Management studies  
Mannamattam Sundaresar University, Tiruvelli, TamilNadu, India

Dr. G. MaheshKuttalam

Asst. Professor, Department of Management studies  
Mannamattam Sundaresar University, Tiruvelli, TamilNadu, India

### Abstract

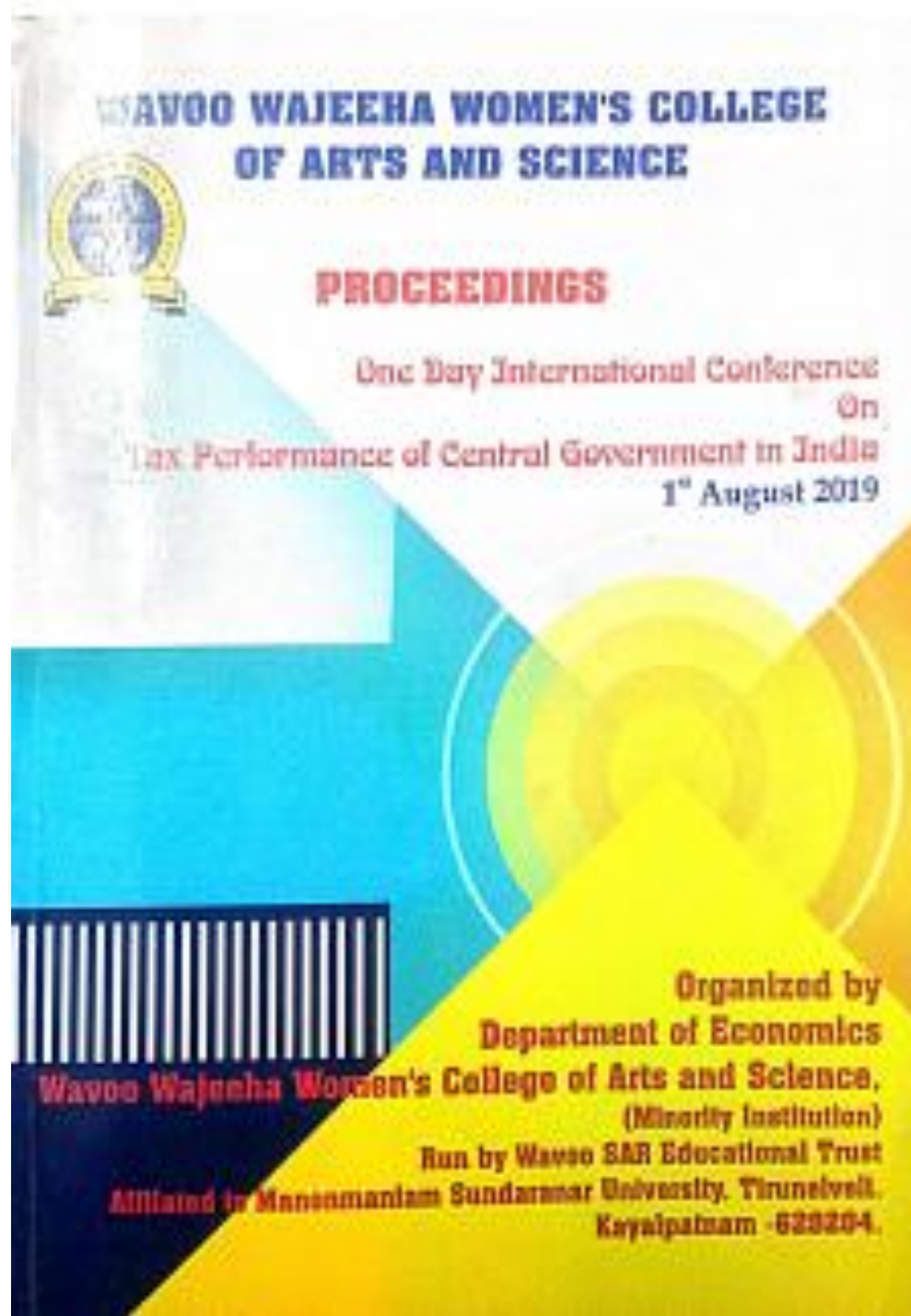
This paper tries to deal with the taxation of entrepreneurs who plays a vital role in developing the economy by job creating. Micro, Small & Medium level entrepreneurs are rapidly growing due to scarcity of job opportunity. The precise impact that tax rates have on small business growth and job creation is presently debated, especially when changes to tax rates are on the horizon. This debate is often clouded by political economists have yet to agree on exactly how large the rates of taxation typically losses in the minds of current and potential entrepreneurs who will be interested to start-ups. Personal income taxes, capital gains taxes and payroll taxes all leave individual entrepreneurs with less expendable capital. The higher the tax rate, the more capital is taken out of the hands of the entrepreneur and into the hands of the government. Therefore, many holds that higher tax rates leave entrepreneurs with less money to reinvest in their businesses, leading to less job creation. The goal of this study is to provide a comprehensive and updated review of the theoretical and empirical economic literature on tax and entrepreneurship, taking also into account a number of open or related questions raised by the changing nature of entrepreneurship, symbolized by the growing importance of the collaborative economy.

*Keywords:* Entrepreneurs, taxes, Start-ups

### Introduction

Micro level entrepreneurs have also been hit by their own partial unpreparedness. While it is easy to be critical of small businessmen and women for not anticipating the changes and preparing for them, let's not forget that the various political formalizations in the country took 17 years to complete the process that started in 2000 when the Atal Bihari Vajpayee government first set up an empowered committee to deliberate on the issue. It isn't simple for a five-man operation running a business in footwear to suddenly register, switch to GST format and then institutionalize the rigor and computing skills needed to maintain it. Already opportunistic consultants are on the prowl, offering to handhold traders in their migration to the new tax regime. These are additional costs, unaffordable at current levels of profitability. Most SMEs run by second and third generation entrepreneurs recognize the need to move into a newer, modern way of doing business. They recognize that many of the problems related to their inability to raise funds at reasonable rates have to do with the way their books have been dressed up all these years. If you show that your official sales figure is only a fraction of real sales, obviously with the

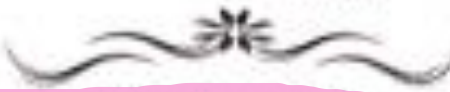
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## GST REGIME; ITS IMPACT ON BANKING AND FINANCIAL SECTOR IN INDIA



Mrs. S. Kasthika, 2014, JIPPI, IIT

### Abstract

GST Regime is a biggest reform in India implemented on 1<sup>st</sup> July 2017. Banking and Financial sector is one of the most important sectors in India. It contributes nearly 7.7% towards GDP. It is one of the largest service sectors in India. The implementation of GST causes a major impact on banking and financial sector resulting in shifting from the way they had been operating earlier. This paper would be about the new regime in India and the sectors comes under GST. The impact on the banking and financial sector has also discussed in detail.

**Keywords:** GST, Banking, Financial, CENVAT.

### Introduction

Taxes in India are levied by the Central Government and the state governments. Some minor taxes are also levied by the local authorities such as the Municipality.

The authority to levy a tax is derived from the Constitution of India which allocates the power to levy various taxes between the Central and the State. An important restriction on this power is Article 265 of the Constitution which states that "No tax shall be levied or collected except by the authority of law". Therefore, each tax levied or collected has to be backed by an accompanying law, passed either by the Parliament or the State Legislature.

A tax is a compulsory financial charge or some other type of levy imposed upon a taxpayer by a governmental organization in order to fund various public expenditures. A failure to pay, along with evasion of or resistance to taxation, is punishable by law.

### Objectives of the Study

1. To explain the GST Regime in India.
2. To discuss the Impact of GST in Banking and Financial Sector in India.
3. To know the implications of GST in Banking Sector

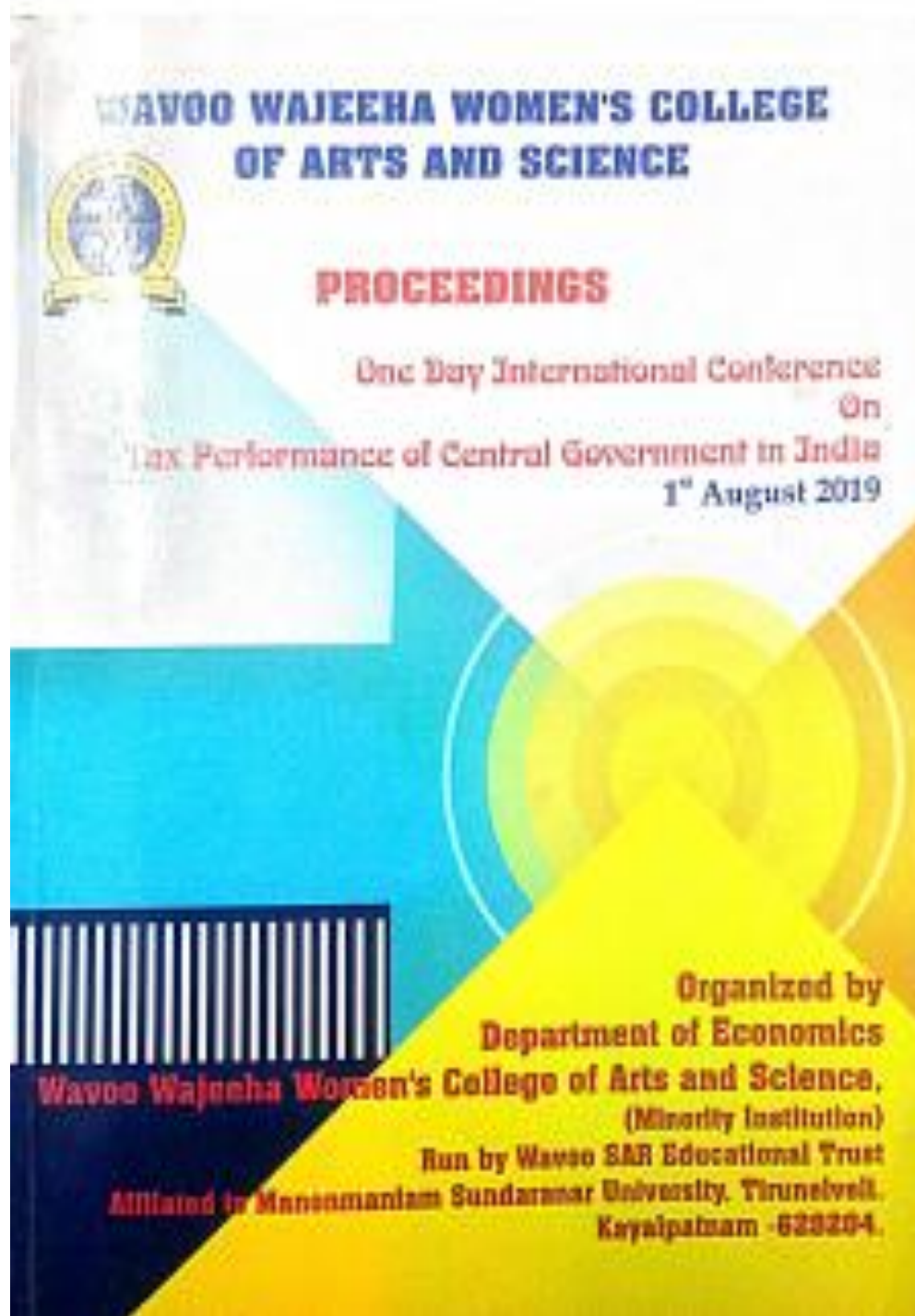
### Types of Taxes

Taxes are of two distinct types, direct and indirect taxes. Some are paid directly such as the dreaded income tax, wealth tax, corporate tax etc. while others are indirect taxes such as the value added tax, service tax, sales tax, etc.

1. Direct Taxes
2. Indirect Taxes

But, besides these two conventional taxes, there are also other taxes that have been brought into effect by the Central Government to serve a particular agenda. Other taxes are levied on both direct and indirect taxes such as the recently introduced Swachh Bharat Cess tax, Krishi Kalyan Cess tax, and Infrastructure Cess tax among others.

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## IMPACT OF GST ON MICRO, SMALL AND MEDIUM ENTERPRISES (MSMES) – A STUDY

Dr. D. Hepzibah Vinsyah Jeyaseeli

Assistant Professor, Department of Business Administration  
Wazoo Wajecha Womens' College of Arts and Science, Koyalpatnam

### Abstract

MSMEs plays a vital role in the nation building as they employ more than 50 million people across the segments in the country by contributing about 40% of the country's exports, 45% of the manufacturing value and 69% of the employment generation. With the rollout of GST, their contribution towards the revenue collection has also increased. They contribute to around 11% of the GST Collections. GST has provided a level playing field as they can take input tax credit on their inputs goods and services, thereby resulting in lower costs and compete with the large players in the market. The introduction of a unified tax regime, Goods and Service Tax (GST) has both positive and negative impacts on the MSME sector. Against this backdrop, the present study focuses on the positive and negative impact of GST on MSMEs

**Keywords:** MSMEs, Indirect Tax, Goods And Services Tax (GST)

### Introduction

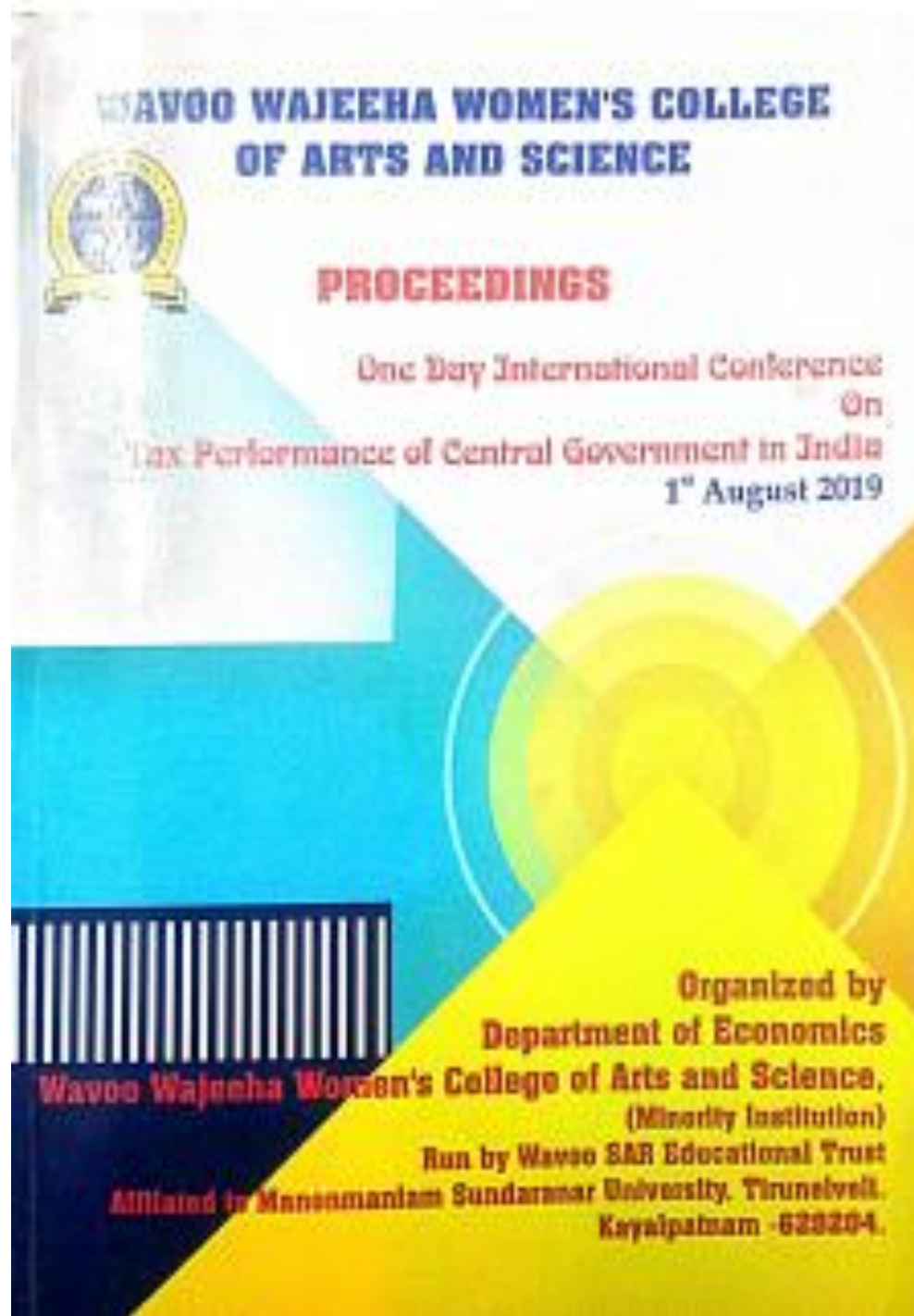
Micro, Small and Medium Enterprises (MSMEs) have been considered as the main stream and preliminary growth booster of the Indian Economy since Independence. For a developing country like India and its demographic diversity, MSMEs have emerged as the leading employment-generating sector and has provided balanced development across sectors. After the implementation of the Goods and Services Tax (GST) Bill, the industry is hailing the government for bringing up this reform which has been long pending because of political deadlocks. GST has been viewed as a revolutionary reform of the taxation system in India. GST should not simply be realized as a new regime of taxation for businesses in India. Rather, it is aimed to be one of the prominent factors in defining and altering the way business is conducted in India. Several characteristics of the GST warrant attention if the MSMEs were to comply with the GST and to realize its intended benefits.

### Definition Changed of MSMEs under GST

In a latest round of amendments the MSMEs are now considered to be evaluated on the basis of the annual turnover with certain changes to the brackets. From now onwards, the micro enterprises will be classified when it comes with an annual turnover of INR 5 million. Also the small companies will be considered when they are having an annual turnover of INR 50 million to INR 750 million. And for the medium enterprise classification, it would be considered when the bracket of INR 750 million to INR 25 billion annual turnover comes as an annual turnover



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## COMPARATIVE STUDY ON TAXATION IN BRICS COUNTRIES



A. Aysha Muzammila., B.E., MBA, SET

Assistant Professor, Dept. of Business Administration  
Wiroo Wajeeha Women's College of Arts & Science, Kayalpatnam

### Abstract

In this paper, an effort has been taken to learn India's Taxation structure by comparing it with the taxation structures of other BRICS Countries. The BRICS participants are either developing Nations or recently developed Nations but the high rate growth of India, China and Russia increase the importance of BRICS Countries to the global economy. On the other hand, the implementation of GST in India shows adverse impact on Indian economy. In this paper, a comparative analysis of Taxation structures has been made with the following Nations: India, Brazil, Russia, China and South Africa (BRICS Nations). The Comparative study is done by selecting a sample of BRICS Countries information with respect to the parameters like Tax rates, Tax to GDP ratio, No of Tax Payments, Ease of Tax Payments, Ease of doing Business etc. It was found that in most of these parameters, Indian Tax Structure remains way behind than the other selected Countries. The Scope of this study is to find ways for taking further steps towards Reforms in Indian Tax System and suggest some suitable Measures to overcome the Loopholes in the Indian Tax System.

**Keywords:** BRICS, Taxation, GST

### Introduction

Taxes are the largest source for the Government's income or Revenue. The economic progress of a Country is directly depending on the taxation system of that Country. The money collected under the taxation system is put into use for country's development through a number of projects and schemes. In order to outfit to the present day necessities of the economy, a need has been long felt to Compare Indian Tax policy with some of the developed and developing economies.

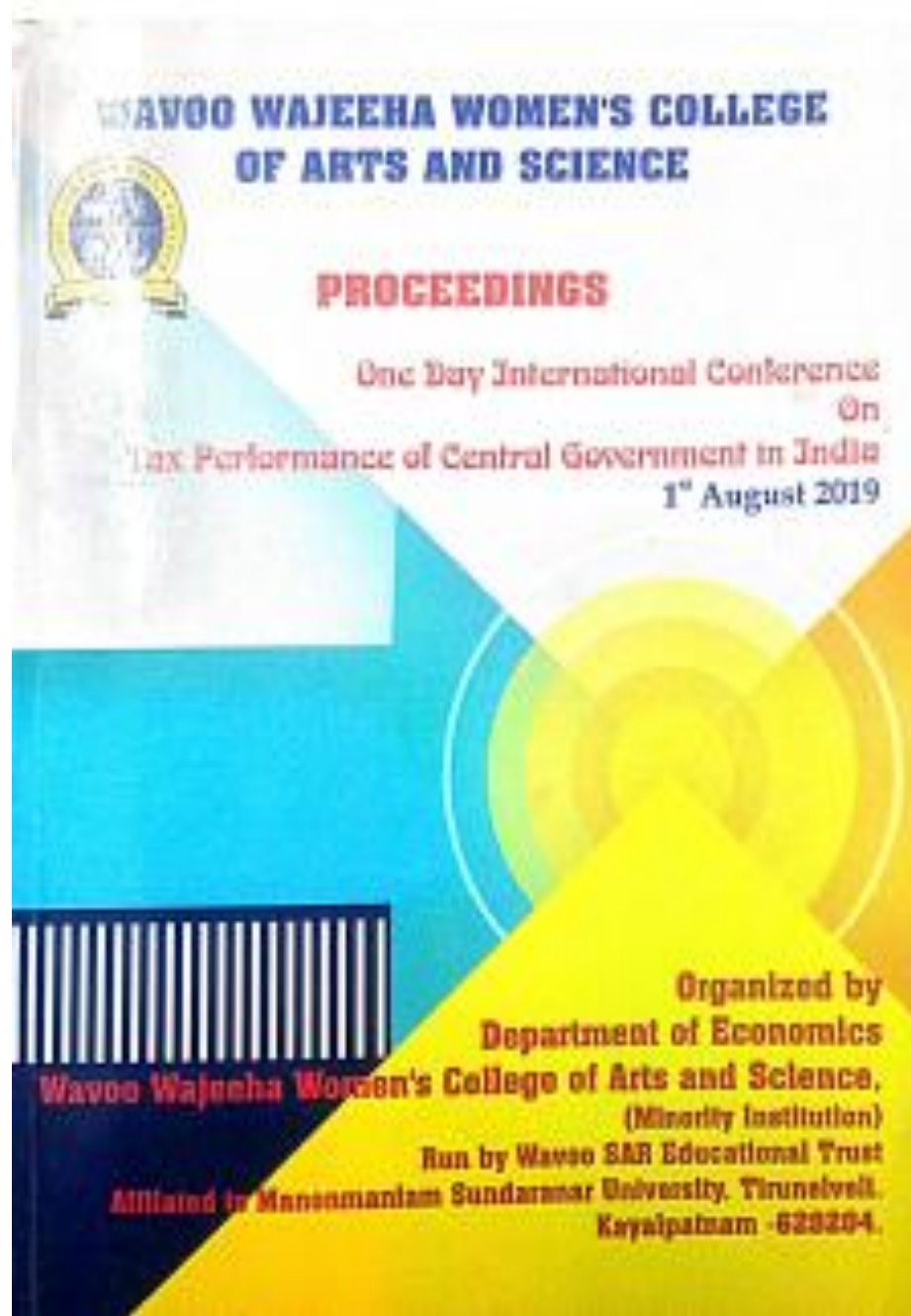
### Objectives of the Study

- ❖ The Scope of this study is looking into the following aspects for taking further step towards Reforms in Indian Tax System.
- ❖ To give suitable Measures for taking further steps towards Reforming to overcome the Loopholes in the Tax System.
- ❖ To Make a Comparative study of Tax Policies of BRICS Countries.

### Significance of the Study

Present system of Taxation in India is one of the biggest hindrances which has affects domestic sector as well as flow of foreign investment. One of the major impediments to the foreign investors is the uncertain and unpredictable Tax regime in India. According to World Bank's Doing Business 2016 Report, India is ranked 130 out of 189 economies. Singapore in First Place, USA in Seventh Place, Russia in 51st, South Africa in 73rd, China in 90th and Brazil in 120th place. To gain investors' confidence and to attract high FDI and

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## GOODS AND SERVICE TAX (GST) IN INDIA

**Mrs. M.S. Hazeena Begam**

Assistant Professor, Department of Information Technology  
Wiroo Wajecha Women's College, Kayalpatnam, Mannonmaniam Sundaranar University  
Tirunelveli, TamilNadu, India

**Ms. A. Ashika Nasrin**

Assistant Professor, Department of Computer Science  
Wiroo Wajecha Women's College, Kayalpatnam, Mannonmaniam Sundaranar University  
Tirunelveli, TamilNadu, India

### Abstract

*Goods and Service Tax (GST) is all said to be a game changer for the Indian economy. The tax is expected to reduce the concept of 'tax on tax', increases the gross domestic product of the economy and reduce prices. In India, there are different indirect taxes applied on goods and services by central and state government. GST is intended to include all the taxes into one tax and charged on both goods and services. The GST is a vast notion that simplifies the giant tax structure by supporting and augmenting the economic growth of a country. GST is a comprehensive tax levy on manufacturing, sale and consumption of goods and services at national level. India's historic and bold move towards integrated tax structure is viewed by most economists as an answer to regressive indirect tax structure. It is a comprehensive tax system that will subsume all indirect taxes of states and central governments and unified economy into a seamless national market. In India, GST is imposed on goods and services income.*

*Keywords: GST, IGST, SGST, CGST*

### Introduction to Tax

Taxation is the inherent power of the state to impose and demand contribution upon persons, properties, or right for the purpose of generating revenues for public purposes.

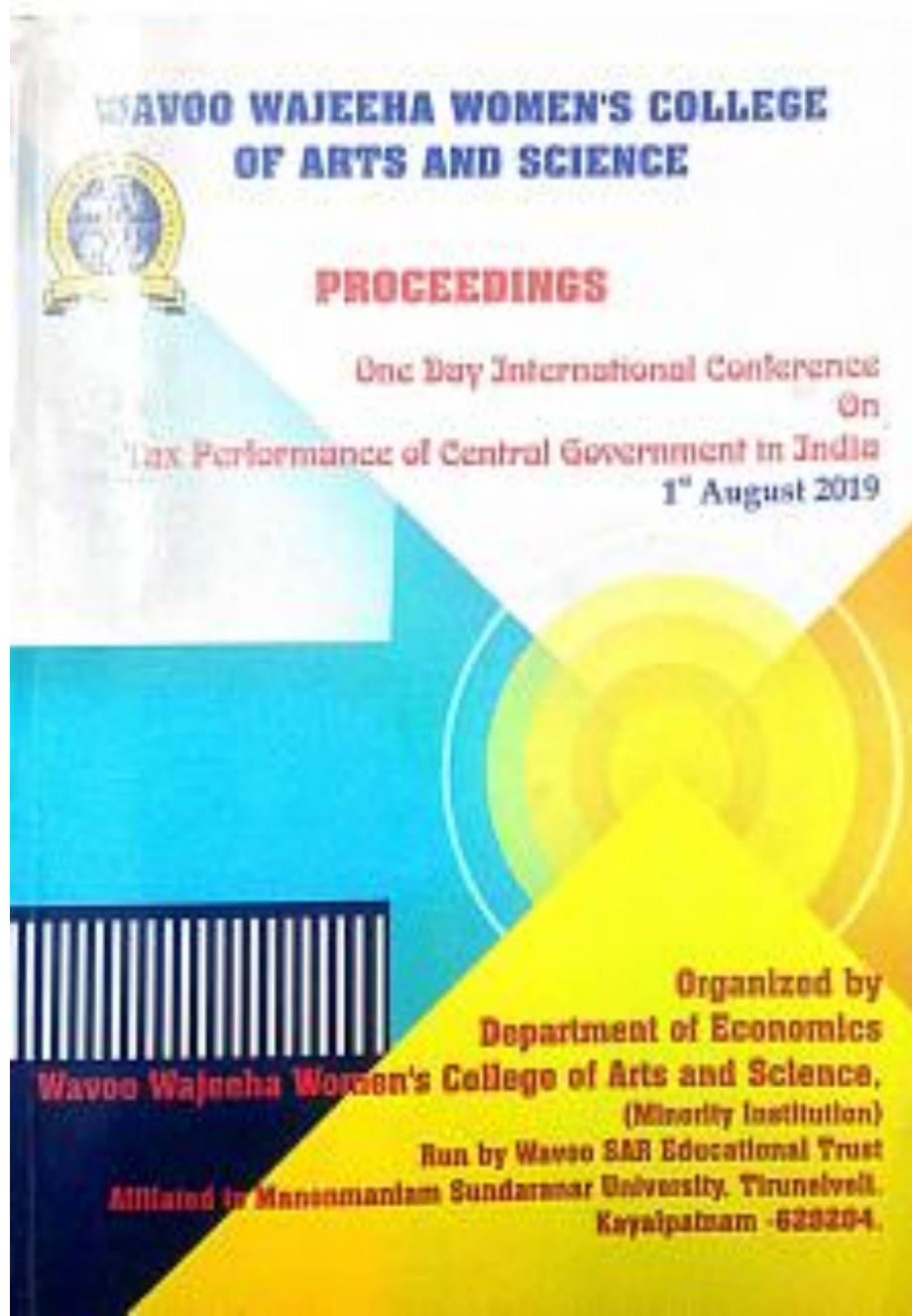
Tax is today an important source of revenue for the government in all the countries. More than 3000 years ago, the inhabitants of ancient Egypt and Greece used to pay tax, consumption taxes and custom duties. Income tax was first introduced in India in 1880 by James Wilson who become Indians First Finance Member.

### Taxation System

Tax system of raising money to finance Government. All governments require payment of money taxes from people. Government use revenues to pay soldiers and police to build dams and roads, to operate schools and hospitals, to provide food to the poor and medical facilities etc and also hundreds of other purposes without taxes to fund its activities govt could not exist.

So, taxation is the most important source of revenues for modern government typically according for 90% or more of their income.

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வணிகமும் சுங்கவரியும்



முனைவர் க.ஏஞ்சல் லதா  
தமிழ்த்தொண்ட உதவி பேராசிரியர்  
வசு வுத்லா வணிகமும் சுங்கவரியும்  
காங்கடடடடடட

புத்தகத்தில் வணிகம் மிக முக்கிய தொழிலாக வடிவில் இருந்தது. வணிகர்கள் பல் உதவிக்கு வெளிநாட்டு வணிகத்தில் ஈடுபட்டிருந்தனர். பற்றாக்குறை துறைமுகங்களிலிருந்து பல்வேறு விலை உயர்ந்த பொருள்கள் ஏற்றுமதி, இறக்குமதி செய்யப்பட்டன. இத்தொழிலில் ஈடுபட்டவர்கள் வணிகம் எனப்பட்டனர். இவர்களைத் தொல்காப்பியர் வலியுறுத்தி எனக் குறிப்பிடுகின்றார்.  
"வலியுறுத்தி நெறியே வணிக வளங்களை" (தொல்காப்பியம், 62: 2)  
என்பது வணிகம் குறித்த தொல்காப்பியரின் கருத்தாகும்.

வணிகம் குறித்த வள்ளுவரின் கருத்து  
"வணிகம் செய்வனக்கும் வணிகம் பேணிப்  
பிறவும் தம்போல் செயின்" (குறள்:120)

என்பது வணிகம் பற்றிய நிருவணியின் கருத்தாகும். வணிகத்தை விடாபாரிகள் என்றும் சமுதாயத்தில் அழைக்கப்படுகின்றனர். விடாபாரிகள் நல்ல விடாபார நெறிமுறைகளைக் கடைபிடிக்கவேண்டும். மற்றவர்களின் பொருள்களைத் தமது பொருள்களைப் போலக் கருதவேண்டும். அறுவே சரியான விடாபார நெறிமுறையாகும். வணிகர்கள் நடுத்திரையில் செயல்பட வேண்டும் என்பதை.

"வணிகமே து, சீர்தூக்கும் கோலப்போல் அமைந்து" (திருக்குறள் 118)

என்பது வள்ளுவர் பெருந்தகை கூறுகின்றார். விடாபாரிகள் பயன்படுத்தும் தராத சமநிலையில் இருக்க வேண்டும். பொருளின் எடை சரியாக நிறுத்துக் கொடுக்க வேண்டும் என்பது வள்ளுவரின் கொள்கையாகும்.

வணிகம் பற்றிய பழமொழிகள்

"வணியனுக்குக் கொடுக்காதவன் வைத்தியனுக்குக் கொடுப்பான்."

"வைத்தியனுக்குக் கொடுக்கிறதை வணியனுக்குக் கொடு"

என்ற பழமொழிகள் வணிகத்தின் முக்கியத்துவத்தை உணர்த்துகின்றன.

"குறையச் சொல்லி நிறைய அள"

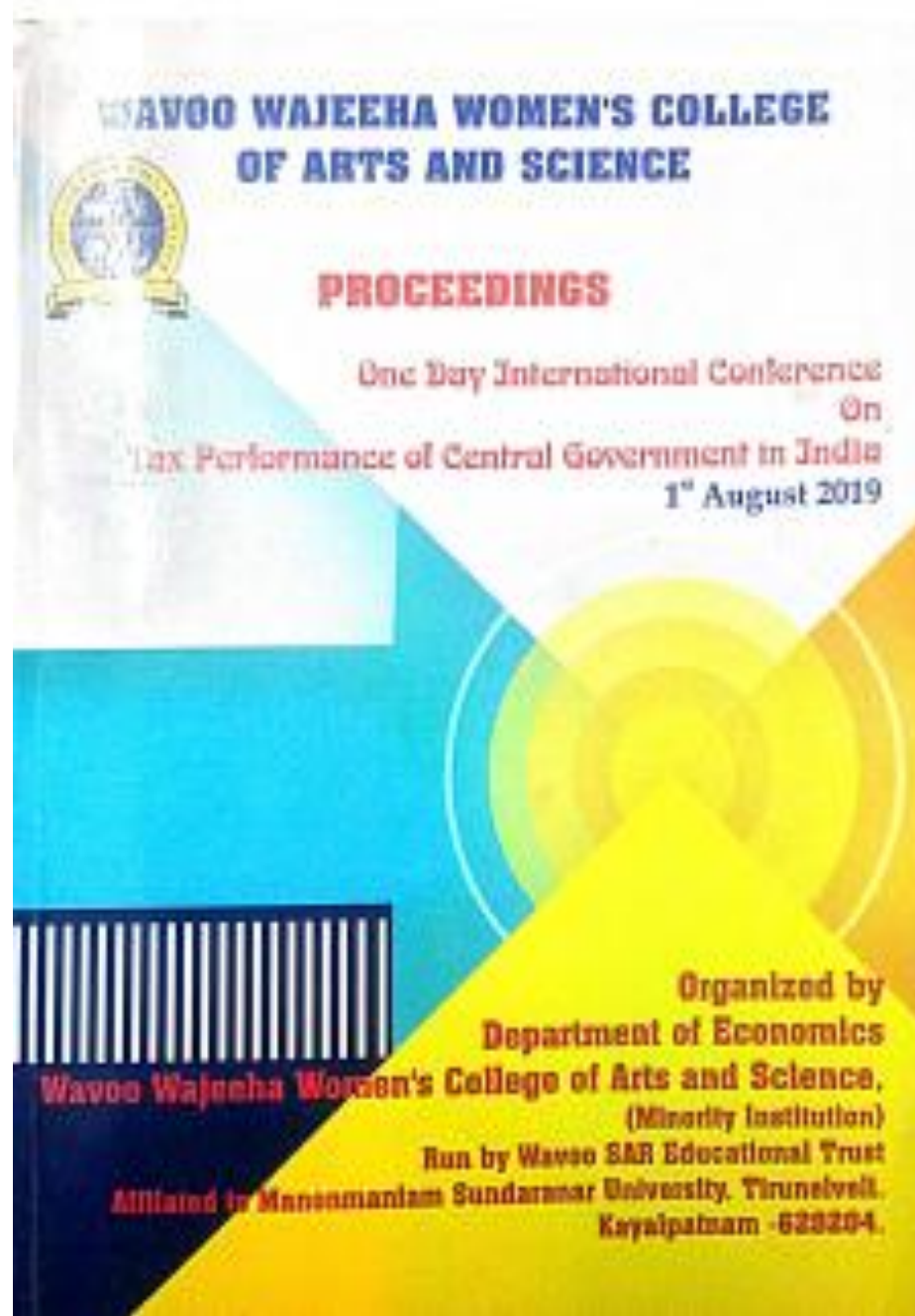
இப்பழமொழி வணிகம் செய்ய வேண்டிய தன்மையைச் சுட்டிக்காட்டுகின்றது.

சங்ககாலத்தில் தில்வரி, கங்கவரி, தொழில் வரி, நறியிணை, செக்குவரி, பட்டினச்சேரி வரி என்று வணிகம் இருந்தன. வரிகள் மூலமே அரசர்கள் தங்கள் வருவாயைப் பெருக்கினர். வணிகத்திற்கு சீர்தூக்கும் கருவியை எடுத்துக்கூறுவதே இக்கட்டுரையின் நோக்கமாகும்.

வங்க சாஸனங்கள்

ஏற்றுமதிக்குரிய பொருள்களையும் இறக்குமதி செய்த பொருள்களையும் வரிவசூலிக்கும் நோக்கம் செய்து பாதுகாக்கும் இடமே பழங்காலத்தில் வங்கச்சாஸனங்கள் எனப்பட்டன. வங்கச்சாஸனத்தில் ஏற்றுமதி, இறக்குமதி பொருள்கள் மீது புலிச்சின்னம் பொறிக்கப்பட்டது. இப்பொய்யை,

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## CUSTOMERS PERCEPTION TOWARDS IMPACT OF TAXABILITY ON FMCG

E. Pon Esakki Sangeetha

Assistant Professor, Department of Business Administration  
Wavoo Wajeher Women College, Kayalpetnam, Mannanmaniam Sundranar University  
Tirunelveli, Tamilnadu, India

### Abstract

The purpose of the present study is to know the customer's perception towards taxability. The present study was collected the data from eighty five respondents in Coimbatore district and the structured questionnaire were distributed under simple random sampling method. And this study concentrated about perception towards impact of Goods and Service Tax (GST) on fast moving consumer goods (FMCG). From 1<sup>st</sup> July 2017 GST is implemented in India it is a single tax scheme and different tax rate for based on the category of the goods or the services. In this study concentrated customer perception is significantly difference between the demographical factors. And its proved the perception level is significantly difference while compare with educational qualification. From the analysis of the study educationally backward respondents are still having a negative perception on price difference on FMCG products. At the same time majority of the responses are having positive perception on FMCG products due to their educational qualification and income level. And also the study concentrated other demographical factors like age and income level of the respondents. Here the respondents income is significantly influenced their perception towards GST on FMCG.

**Keywords:** GST, FMCG, Perception, Taxability.


### Introduction

Goods and Service Tax (GST) was bestowed in France in 1954 by Maurice Laure and has been received by in way over 146 nations. For the foremost half, GST may be a duty on utilization of Goods and ventures. It's a sort of backhanded assessment whereby customers cowl restrictive obligations as they devour Goods and services. GST is likewise commonly alluded to as price enclosed duty (VAT) in others nations, as an example, UK and Canada. In ASEAN, GST has been actualised for all nations avoided Malaya, Negara Brunei Darussalam and Asian nation. The scope of the expense is between 5 % and twenty five percent. GST is one amongst the Revolution changes within the Indian economy. When freedom as a rustic Asian country bestowed varied fund changes as well as a couple of assessment changes. Indian fund framework is conveyance exceptionally confused structure. Thus it very same as on account of assessment structure of Indian economy. The last buyer can consequently bear simply the GST charged by the last trafficker of the shop network. There have been a part of disarrays distinctive with the GST why since absence of right execution of the GST. Beneath GST there would be only 1 tax document one maker to the client, prompting straightforwardness of assessments paid to the last shopper varied items prices can descend due to price enlargement of the things.





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## Prospect for Women in Make in India Project

Noor Asma, L.

Head & Assistant Professor in Economics  
Waxoo Wajecha Women's College  
Kayalpatnam

### Introduction

Make in India is the BJP-led NDA government's flagship campaign intended to boost the domestic manufacturing industry and attract foreign investors to invest into the Indian economy. The Indian Prime Minister, Mr. Narendra Modi first mentioned the key phrase in his maiden Independence Day address from the ramparts of the Red Fort and over a month later launched the campaign in September 2014 with an intention of reviving manufacturing businesses and emphasizing key sectors in India amidst growing concerns that most entrepreneurs are moving out of the country due to its low rank in ease of doing business ratings.

### The Position and the Problems of Indian Women:

The discussion regarding the status of Indian women has been there since decades. It is an acknowledged fact that though the Indian women are given importance in society, their status is not equal to that of men.

Indian women are not able to lead a free and independent life as their counterparts in the West. Still it is astonishing to observe that Indian women who suffered from various problems and setbacks for more than 2000 years, have been trying to come out of their traditional shells and getting themselves ready to make the best use of the opportunities offered to them.

### Future Prospects

What will happen to the status of Indian women in the near future? Will they become free from the problems with which they suffered for centuries? Can we expect better status and brighter prospects for our women in the years to come? Will they be able to lead a free and independent life as their counterparts do in the West? Or, whether their status is going to deteriorate further in future? Will they attain equality with their men folk? These are some of the questions currently being discussed in connection with the status of Indian women. On the basis of the existing state of affairs some observations and broad generalizations could be made regarding this issue.

#### 1. New Problems in Place of Old Ones:

The age-old problems of Indian women such as child marriage, sati system, prohibition on widow remarriage, purdah system, devadasi system etc. have almost disappeared. They have disappeared only to give room for some other problems of modern times such as atrocity against women, rape, dowry harassments and deaths, immoral traffic of women, oppression and exploitation of 'dalit' and minority women, torture and harassment of women under trade, sexual harassment of employed women etc. These problems have made it difficult for women to lead an equal life with men.



#### 2. Continued Dominance of Male Supremacy:

The Indian society continues to be a male dominated society. Though sex equality has been achieved by law, it is difficult to practice it socially. The belief that the biological and cultural roles of men and women are different is very strong in India. As long as this belief





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13	Dr. C. Mathanitha	Progressive Role of Women in Global Economy	11.07.2019	ISBN - 978-81-933821-9-2
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## Progressive Role of Women in Global Economy

Surya selvi, S and Mathimitha,(Dr). C

Assistant professor in economics  
Wyanu wajeeria women's college  
Kanyakumari

### Introduction

World ranks 120 among 131 countries in female labor force participation rates and rates of gender-based violence remain unacceptably high. It's hard to develop in an inclusive and sustainable way when half of the population is not fully participating in the economy. At 17% of GDP, the economic contribution of World women is less than half the global average, and compares unfavorably to the 40% in China, for instance. World could boost its growth by 1.5 percentage points to 9 percent per year if around 50% of women could join the work force. This is not to say that World has not had some success. Some young women are staying in school longer, and others are choosing to leave work as circumstances change and incomes rise, but World must turn the tide to realize its development potential. What will it take to reverse this trend and embark on the next chapter of World's success story?

### Objectives

- ❖ To provide training facilities in Export Marketing and Management, Domestic Marketing, Quality Control and Standardization, Management of Enterprise Laws, Regulations, Procedures and Systems for running Small & Medium sized enterprises and sustaining their growth.
- ❖ To facilitate Enterprise to Enterprise Co-operation within the country and with SME and Women Entrepreneur counterparts in 96 countries of the world as on 30th June, 1994, having Members and Associates of World Association of small and Medium Enterprises (WASME), with which FIWE is affiliated...
- ❖ To provide greater access to latest technologies, know-how, related equipments and services for modernization and expansion of existing small & medium sized enterprises runned by Women Entrepreneurs.
- ❖ To facilitate participation in International and Regional exhibitions, buyers-sellers meet, trade fairs, seminars and symposia, to help women entrepreneurs to get greater exposure to Regional and Global business environment and opportunities.
- ❖ To effectively articulate the problems and constraints faced by women entrepreneurs to get greater exposure to regional and global business environment and opportunities.
- ❖ To strengthen affiliated Associations of Women Entrepreneurs by providing them package of services including information, contracts, training facilities and other related supporting measures.
- ❖ To bring out a quarterly newsletter to educate and inform women entrepreneurs on business opportunities, management and exchange of experience and expertise.
- ❖ To enhance access to term working capital loan.
- ❖ Assisting in the identification of investment opportunities.

### Sustainable Growth Around the World



Inclusive and sustainable growth around the world is the overarching vision of the 2030 development agenda. Gender Equality and Women's Economic Empowerment are central to his vision but progress has been far too slow.

What is the reason for this lack of progress? The early twenty first century's global context with rising inequalities, poverty, hunger, climate change all of which are the result of prevailing economic models and paradigms pose unprecedented challenges for the realization of women's rights and undermine further the sustainability of communities and societies.




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## Women Empowerment in India- An Critical Analysis

**Asok(Dr).A**

Associate professor and Research Co-ordinator(Arts), Research Centre in Economics,  
Kamaraj College, Thoothukudi, Cell No,9865130815, E mail: vna\_asok@yahoo.co.in

**Thirumathi(Dr).M**

Assistant professor of Economics, Wavvo Wajecha Womens College, Kayalpatnam.

### Abstract:

Women constitute almost 50% of the world's population but India has shown disproportionate sex ratio whereby female's population has been comparatively lower than males. As far as their social status is concerned, they are not treated as equal to men in all the places. The status of Women Empowerment cannot be visualized with single dimension rather multidimensional assessment in terms of various components of women's life and their status would bring a clear conception. So, this paper tries to give a basic idea about the condition and status of women in terms of employment, education, health and social status. Today we have noticed different Acts and Schemes of the central Government as well as state Government to empower the women of India. But in India women are discriminated and marginalized at every level of the society whether it is social participation, political participation, economic participation, access to education, and also reproductive healthcare. Women are found to be economically very poor all over the India. Thus, the attainment in the field of income / employment and in educational front, the scenario of women empowerment seems to be comparatively poor. The existing studies show that the women are relatively less healthy than men though belong to same class. The gender bias is in higher education, specialized professional trainings which hit women very hard in employment and attaining top leadership in any field. They constitute less than 1/7th of the administrators and managers in developing countries. Only 10% seats in World Parliament and 6% in National Cabinet are held by women. The need of the hour is to identify those loopholes or limitations which are observing the realization of empowerment of women and this initiative must be started from the women folk itself as well as more importantly policy initiative taken by the state and society.

**Key Words:** Women Empowerment, Status of Women, Educational Status.

### Introduction



Women empowerment refers to increasing the spiritual, political, social, educational, gender or economic strength of individuals and communities of women. Women's empowerment in India is heavily dependent on many different variables that include geographical location (urban / rural) educational status social status (caste and class) and age. Policies on Women's empowerment exist at the national, state and local (Panchayat) levels in many sectors, including health, education, economic opportunities, gender based violence and political participation. However there are significant gap between policy advancements and actual practice at the community level.

Women constitute almost 50% of the world's population but India has shown disproportionate sex ratio whereby female's population has been comparatively lower than males. As far as their social status is concerned, they are not treated as equal to men in all the places. In the Western societies, the women have got equal right and status with men in all walks of life. But gender disabilities and discriminations are found in India even today. The paradoxical situation has such that she was sometimes concerned as Goddess and at other times merely as slave.




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## A Progressive Role of Women in Indian Economy

Shunmugapriya.A

Assistant Professor of Economics  
Waxoo wajecha women's college of arts and science,  
Kayalpatnam

### ABSTRACT:

*This paper highlights the gender gap in contemporary India, and discusses the constraints and underlying attitudes which determine women's disadvantaged position. As new resources, opportunities and structures are introduced in the course of development in India, gender differentials are becoming apparent. Women form a minority in the new unorganised labour sector but majority of the petty traders. This paper provides an analytical and predictive overview of the current issues on gender analysis on the role of women in the socio-economic development of India.*

### Introduction

Despite many advances in the living statuses of women in developed world, there remains an undeniable gap between women and men regarding their political, economic, and social conditions and contributions in developing countries. In these countries, the neglect of women is negatively affecting economic and social development rates as half of the population is left out of the development process. Many societies had much to gain by effectively incorporating women into their development process. 1997 Human development report states,

"A creative commitment to gender equality will strengthen every area of action to reduce Poverty because women can bring new insights and new basis for organisation." However to a great extent in the developing world, women are not equal to men in political, legal, Social and economic rights. In this paper we evaluate the role of women in Indian economy

### The influence of cultural norms to women

Cultural norms may prevent women from working on their own or from supervising other workers. Rigid social norms about the appropriate gender division of labour often restrict women's ability to earn income generating work force, and therefore contribute less directly to nations development. The World Economic Forum states that, "The economic participation of women is not only important in lowering the disproportionate levels of poverty among women but also important as a step towards raising household income and encouraging economic development in countries as a whole". By contributing to the formal sector of the economy, increasing representation of women in the work force is an imperative step in a country's development process.

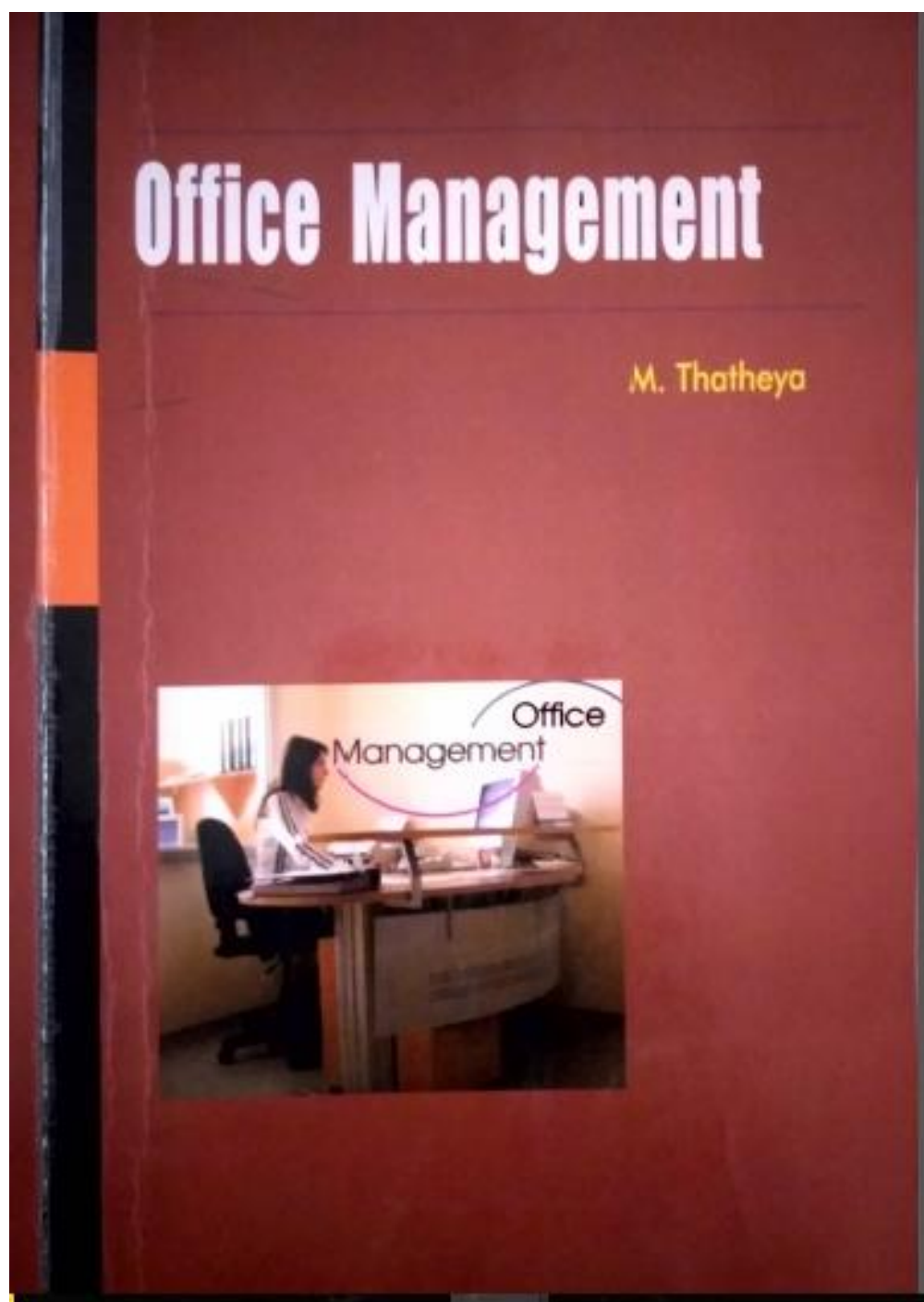
### The women role in the sustainability of development strategies

Mainstreaming gender into sustainable development strategies means literally a commitment to human security. This shall have a significant impact which shall have be visible in ecological, economic, social, cultural, and personal security for the society in general. Hence, sustainable development must be for all, men and women alike. However women rarely have any title to land and are often denied access to effective technologies and resources that would strengthen their capacity to promote environmentally sustainable practices.

Women throughout developing countries remain substantially disadvantaged when compared to men regarding their access to sufficient nutrition, health care and reproductive facilities, and preventive health and safety measures. Interestingly, it is the women that bear the heaviest burden regarding health and physical safety while they remain as the most neglected and unequipped lot. According to UN fund for women, women struggle to keep families together and care for the wounded on the margins of fragile wat economies, hence they



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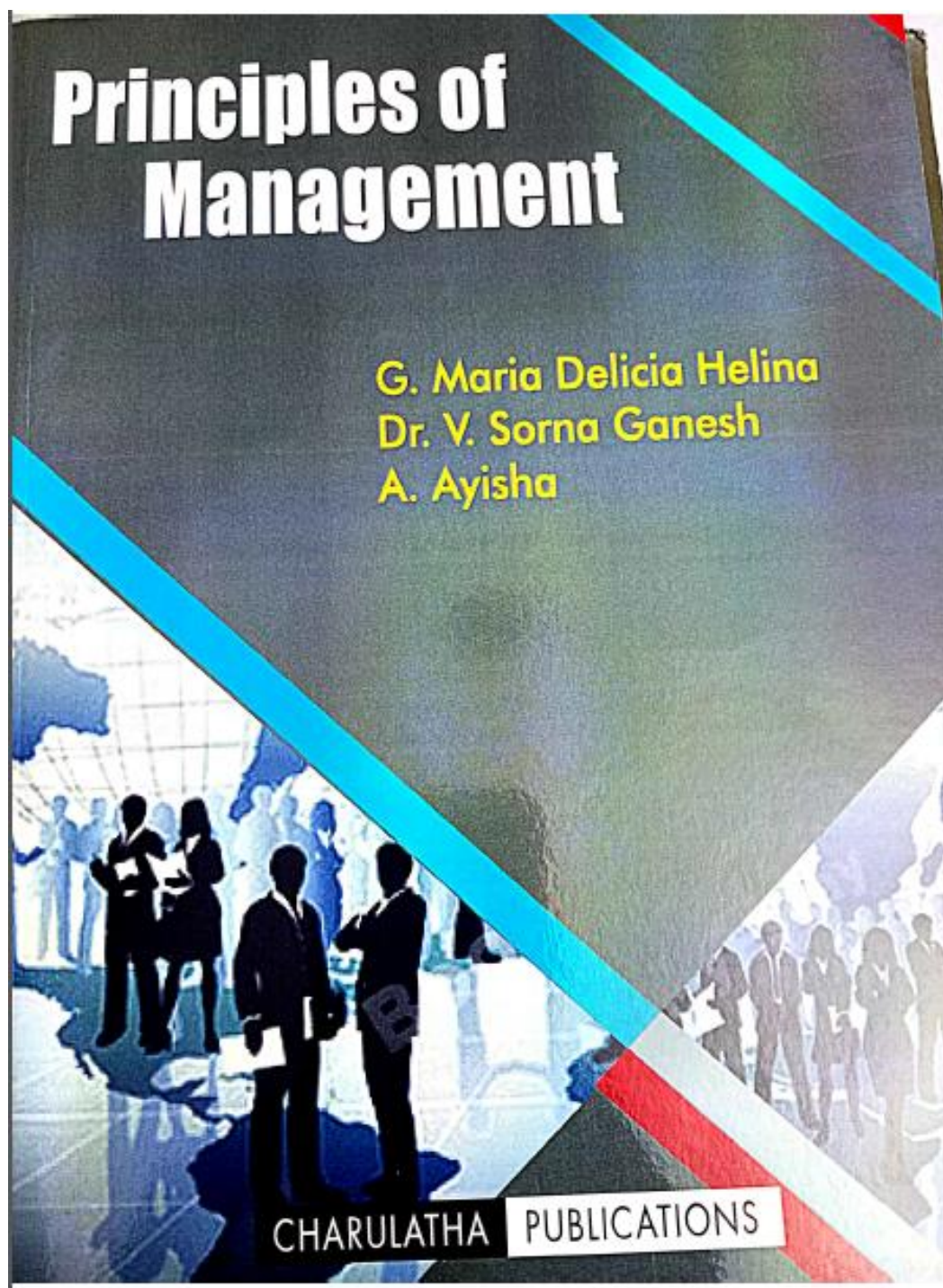
## Editors:

**Dr. D. Hepzibah Virsyah Jeyaseeli,**  
Assistant Professor,  
Department Of Business Administration,  
Wavoo Wajeeha Women's College Of Arts & Science  
Kayalpatnam - 628204  
Thoothukudi Distict

**S.A.Rahmath Ameena Begum**  
Head & Asst.Professor,  
Department of Business Administration  
Wavoo Wajeeha Women's College of arts & science  
Kayalpatnam - 628204  
Thoothukudi Distict

**Dr.S.V.Divya,**  
Assistant Professor in Commerce (Self Finance),  
Department of Commerce (Self Finance),  
Sri Parasakthi College for Women,  
Courtallam-627802.

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# Principles of Management

**G. Maria Delicia Helina**, M.Com., M.Phil., (Ph.D.)  
Head & Assistant Professor  
Department of Commerce  
HOLY CROSS HOME SCIENCE COLLEGE  
Thoothukudi.

**Dr. V. Sorna Ganesh**, M.Com., M.Phil., Ph.D.,  
Assistant Professor  
PG & Research Department of Commerce  
V.O. CHIDHAMBARAM COLLEGE  
Thoothukudi.

**A. Ayisha**, M.Com., M.Phil.,  
Assistant Professor  
Department of Commerce  
WAVOO WAJEEHA WOMEN'S COLLEGE OF ARTS AND SCIENCE  
Kayalpatnam.

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3

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## திரிகடுகத்தில் வாழ்வியல்

\*வி.செல்வி, உதவிப் பேராசிரியர், தமிழ்த்துறை, வளவு வற்றிணை வனிதையர் கல்லூரி, காயல்பட்டணம்.

### முன்னுரை

மனிதனின் வாழ்வியல் அறங்களைக் கூறும் நூல்களின் பரிசீலனையில் கணக்கும் ஒன்று இதில் அறநூல்கள் திரிகடுகத்தில் 11 இடம் பெறுகின்றன. இத்தூலின் திரிகடுகளும் ஒன்று இத்தூலிலுள்ள மூன்று கருத்துக்கள் மனநோயைப் போக்குவனவாக அமைகின்றன. இதில் இடம் பெற்றுள்ள வாழ்வியல் செய்தியை விவரித்துக் கூறவந்த இக்கட்டுரையின் நோக்கமாகும்.

### மேலான புகழ்

மனிதனின் வாழ்வில் புகழ் என்பது மிக முக்கியமான ஒன்றாகும். புகழைப் பெற வேண்டுமானால் எல்லா நிலையிலும் தன்னை தியாகம் செய்பவனாக இருக்க வேண்டும். துன்பப்படுகிறவனுக்கு கொடுத்ததையும் குணமும், குடிப்புகழை எந்த நினைவிலும் தாழ்விடாத இயல்பும், நண்பர்கள் கூட்டத்தை நாள்தோறும் பெருக்கிக் கொள்ளும் தன்மையும் ஆகிய இம்மூன்றும் தலையாய பண்பாக இருக்க வேண்டும் என்று கூறுகிறது இப்பாடல்.

அறத்தார்க்கு ஒன்று சந்திப்புகளும் துளங்கினும்,  
தன்முடிமை குன்றாத தகையும் அன்பொடு  
நாள்தோறும் நாட்டின் பெருக்களும் இம்மூன்றும்  
கேள்வியுள் எல்லாம் தலை. (திரிகடுகம் : பா.41)

ஒருவர் இன்னமையில் செய்த உதவியானது மறுமையிலும் அவரைப் புகழ்நிலைக்கு இயற்குச் சென்றும் வழியாக கூறுகிறது.

சுதற்குச் செய்க பொருளை அறநெறி  
சேர்ந்தற்குச் சொல் பெறுதலை அருள்புரிந்து  
சொல்லுக யாதும் சொல்லலை இம்மூன்றும்  
இருளுவகம் சேராந் ஆறு

நற்குணத்தால் குடிப்புகழும் உண்டாகும் என்பதை, "சால்விலில் தோன்றும் குடிமைமயும்" என்றும், அறிவால் உயர்ந்தும் அடக்கமாவிரும்பலன், கல்விக்கரை கண்டவன், ஐயப்பட இடம் தராத நிறைவுடையவன் ஆகிய இம்மூன்றும் மேலான புகழ்க்கு உரியவர்கள் மேலான புகழைப் பெற வேண்டுமாயின் தான் எல்லா நிலையிலும் சரியாக இருக்க வேண்டும் என்பதை உணர்த்துகின்றது.

### நற்செயல்

இவ்வுலகில் வாழும்போது, நல்ல செயல்களைச் செய்தால்தான், மறுமையிலும் அச்செயல் நன்மை நற்கழிக்கு அழைத்துச் சொல்லும் வழியாக அமையும். இப்பாடலில் தானம் தகுதல் தவறு பொறுத்தல், பற்றாற்றிக்குத்தல் இம்மூன்றும் நல்லறம் செயல்களாகக் கூறுகிறது.

"தானம் கொடுக்கும் தகையையும் குற்றம்  
கடித்த ஒழுக்கமும் தெற்றெனப் பல்பொருள்  
நிம்மிய சிந்தையும் இம்மூன்றும் நல்வினை  
ஆங்கும் கயிறு"

சினை காத்துக் கொள்ளுதல் மகனி மனம் ஒத்து வாழ்தல் பகுத்துண்டு வாழும் நல்லறிவு ஆகிய மூன்றும் பெரியோரது செயல்களாக கூறுகிறது.

மெருளி துணுககம் வீறும் மகனி்ககட்ட  
ஒத்த ஒழுக்கம் உடைமைமயமும் - பாததுண்ணும்  
நல் அறிவாண்மை தலைப் படலும்  
இம்மூன்றும் தொல் அறிவாளர் தொழில் (திரிகடுகம் பா.40)

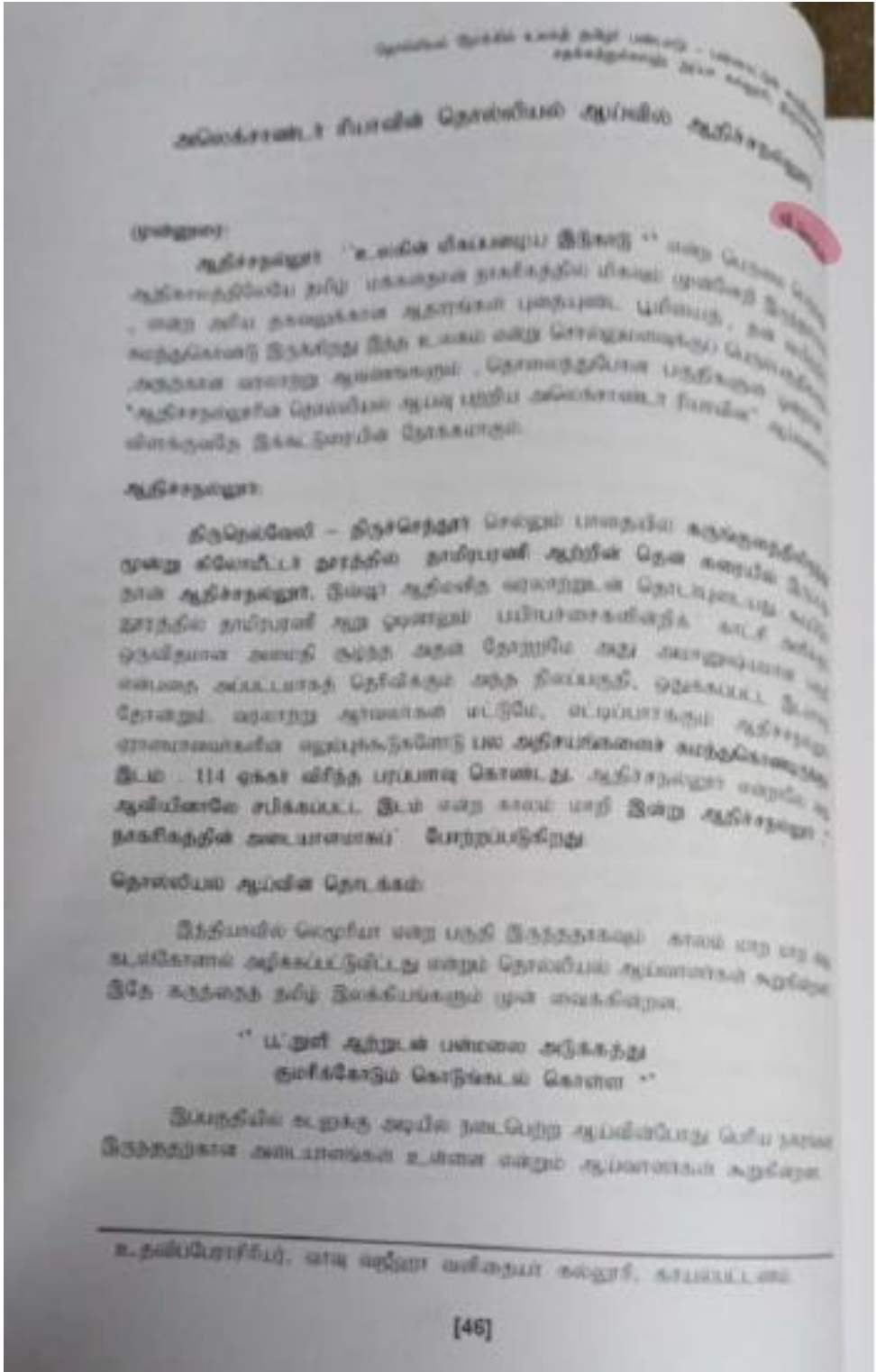
நல்ல செயல்களே முக்திக்கு வழிவகுக்கும் என்பதை உணர்த்துகின்றது இப்பாடல்.

"வாயின் அடங்குதல் துப்புவாண்  
மாசற்ற செய்கை அடங்குதல்  
திப்பி யானம் பெய்கின்ற  
தெஞ்சம் அடங்குதல் வீடாகும். (திரிகடுகம் பா.43)

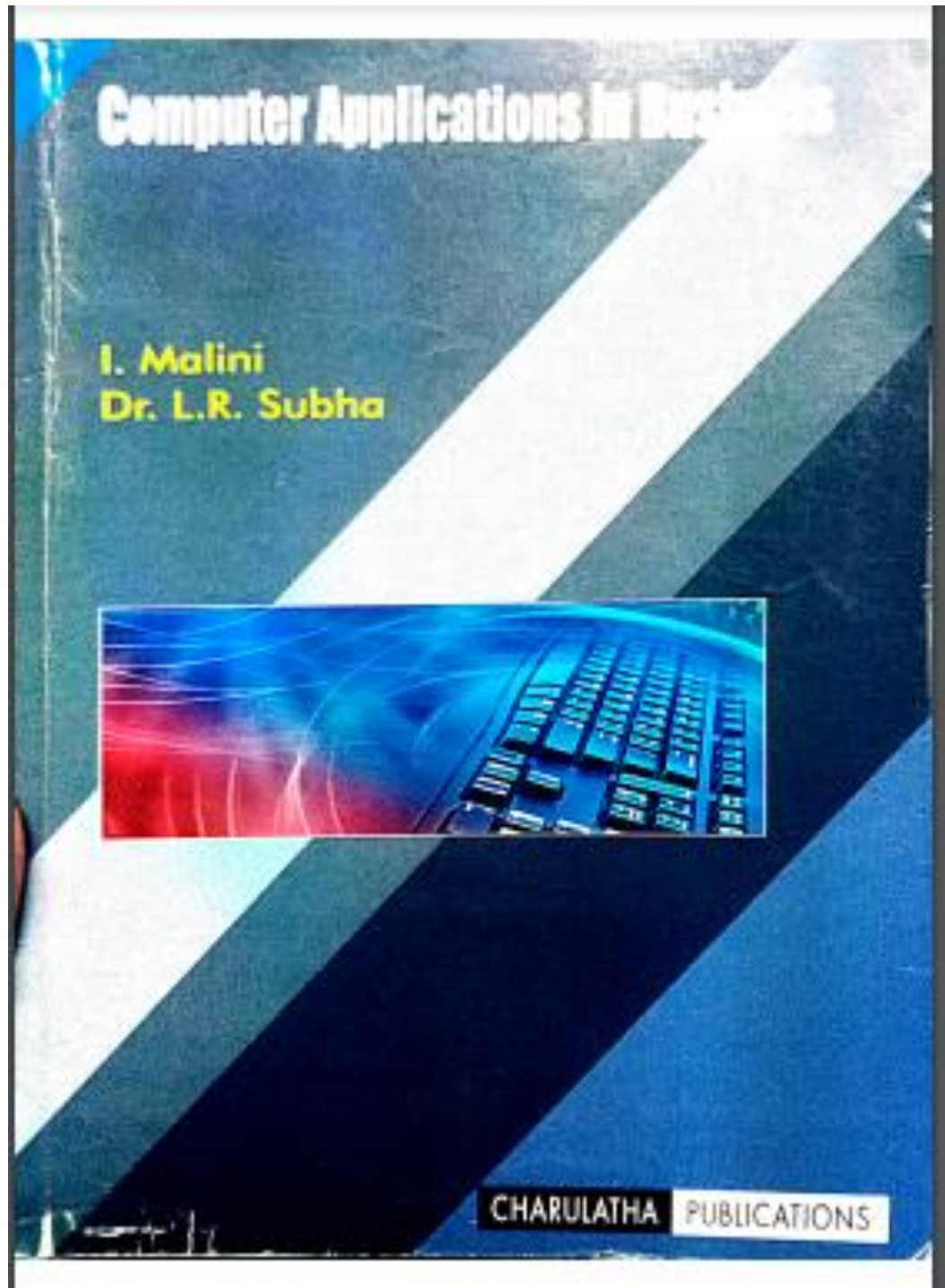
நல்ல பண்புகள் நற்குடிப் பிறந்தோரிடம் இருக்கும் என்பதை,



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Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
22	Dr. I. Malini	Computer Applications In Business	Dec-19	978-93-89736-00-1
23	Dr. L. R. Subha	Computer Applications In Business	Dec-19	978-93-89736-00-1



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# Computer Applications in Business

**I. Malini, M.Com., M.Phil.,**

Assistant Professor  
Department of Commerce  
WAVOO WAJEEHA WOMEN'S COLLEGE OF ARTS AND SCIENCE  
Kayalpatnam-828 204.

**Dr. L. R. Subha, M.Com., M.Phil., Ph.D., SET.,**

Head & Assistant Professor  
Department of Commerce  
WAVOO WAJEEHA WOMEN'S COLLEGE OF ARTS AND SCIENCE  
Kayalpatnam -828 204.

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## An Inventive Method For Solving Fully Interval Transportation Problem

**G. Padma karthiyayini<sup>1</sup>, Dr.S. Ananthalakshmi<sup>2</sup>, Dr. R. Usha Parameswari<sup>3</sup>**

*<sup>1</sup>Research Scholar (Reg. No:18222072092001), <sup>2</sup> Assistant Professor, <sup>3</sup>Assistant Professor  
Department of Mathematics,*

*<sup>1</sup>Govindammal Aditanar College for women,Tiruchendur,*

*Affiliated to manonmaniamSundaranar University, Tirunelveli-627 012,India.*

*<sup>2</sup>Anusulbhaya Women's College, Melapalayam,Tirunelveli-627 012,India.*

*<sup>3</sup>Govindammal Aditanar College for Women,Tiruchendur.*

### Abstract

*This paper discusses, the transportation problem (TP) under uncertainty, particularly when parameters are given in interval forms, is formulated. That is the shipping cost, supply and demand parameters are all intervals. And also presents the interval parameters would seem to monitor the capability of fixed charge transportation problem. Furthermore, the solution of the interval transportation problem (ITP) is analyzed.*

**Keywords:** *Transportation problem (TP), fixed charge transportation problem, Interval number, interval transportation problem (ITP)*

### Introduction

The transportation problem (TP) is one of the optimization problems in which objective is to transport at the optimal distribution of the various quantities from several sources to different destinations in such a way that the total transportation cost is minimum. In general, a traditional transportation model consists of an objective function and two kinds of constraints, namely source constraint and destination constraint. It was originated by Hitchcock [1] in 1941, concerning its special structure, for finding optimal solutions to TP different methods are discussed in many papers [2,3] and so far. Chanas et al [4] discussed possible cases of TP with interval parameter and fuzzy parameters. The fixed charge problem was founded by Hirsch and Dantzig [5] in 1954. Solving the interval transportation problem, researchers have divided the problem into two sub-problems namely, upper and lower level. Firstly, the upper level problem is solved and after that, the lower level problem with upper bound constraints on the decision variables is solved. Sengupta and pal [6] presented a new fuzzy orientation method for solving interval TPs by considering the midpoint and width of the interval in the objective function. A. Akilbasha et al [7] discussed the usage of mid-width method for independent ITP. M.R.Safi, A. Razmjoo [8] developed two different order relations for interval numbers, two solution procedures. S.M. AbulKalamAzid [9] developed algorithm for the average of total opportunity costs of cells along each row identified as Row Average Total Opportunity Cost (RATOC) and the average of total opportunity costs of cells along each column identified as Column Average Total Opportunity Cost (CATOC).

This paper is structured as follows: In section 2, some basic definition and results were related to real intervals are presented. The next section is discussed an interval TP. In addition, appropriate procedure for fixed cost TP is discussed. In section 4, average total opportunity cost methods used. Succeeding section a numerical example is given for understanding the solution procedure of the proposed method and finally, the conclusion is given in section 5.