



**WAVOO WAJEEHA WOMEN'S COLLEGE
OF ARTS & SCIENCE - KAYALPATNAM**
(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)
Run by Wavoo SAR Educational Trust
(Minority Institution)

Criterion 3

Research, Innovations and Extension

**3.2.2 Books and chapters in edited volumes/books published and papers
published in national/international conference proceedings**

Academic Year (2019-2020)

Supporting Document

Submitted to

**THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL
(NAAC)**

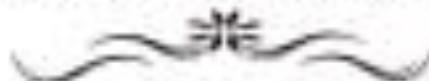
Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
1	Dr. M. Thirumathi	The Problems in Tax Structure and Administration in India	01.08.2019	ISBN -978-93-89146-73-8



18	An Analytical Perspective of Indian Tax Structure Dr. R. Saranya	90
19	Indian Taxation System: Impact and its Economic Growth Dr. J. Moses Gnanakkann & Mrs. M. Surath Sheba	95
20	An Overview of Taxation System in India Dr. M.I. Kohilavani & Dr. S. Saranya Devi	101
21	Tax Performance of Central Government in India - Post Reform Approach Dr. C. Ramesh & Dr. G. Mahalakshmi	107
22	Tax Performance in India Since 2009-10 Dr. A. Jeyanthi	114
23	Tax Reforms in India - An Overview Dr. R. Thanga Sheela	119
24	Tax system in India : An Overview T. Amose	125
25	The Impression of Corporate Tax in Indian Economy – An Overview Dr. V. Rajarajeswari	130
26	Taxation in India: Changing Rules, Trends in Taxation T. Murugan	133
27	Issues with Current Indirect Taxes in India A. Navin	137
28	Taxation in India after 2017-An Overview Dr. (Smt) T. Kalavathi	141
29	Taxation Overview in India T. Anna Selvam	146
30	The Problems in Tax Structure and Administration in India Dr. A. Asok & Dr. M. Thirumathi	151
31	Comparative Study on Taxation in BRICS Countries A. Aysha Muzammila	156
32	Entrepreneur: A Tax Reformer in India S.A. Rahmath Ameena Begum & Dr. G. MaheshKuttalam	166
33	Impact of GST on Micro, Small and Medium Enterprises (MSMEs) - A Study Dr. D. Hepzibah Vinsyah Jeyaseeli	176
34	Customers Perception towards impact of Taxability on FMCG E. Pon Esakki Sangeetha	182
35	Goods and Service Tax (GST) in India Mrs. M.S. Hazeena Begam & Ms. A. Ashika Nasrin	188

Tax Performance of Central Government in India

THE PROBLEMS IN TAX STRUCTURE AND ADMINISTRATION IN INDIA



Dr. A. Asok, M.A., M.Phil., Ph.D

*Associate professor and Research Co-ordinator (USA),
Research Centre in Economics, Kanchan College, Thoothukudi*

Dr. M. Thirumalai, M.A., M.Phil., Ph.D

*Assistant professor of Economics
Pioneer Mahatma Nehru's College of Arts and Science, Erode*

Abstract

India has a thriving and continuously adopting new changes in accordance with the needs 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 meet the economy of the country. The tax paid is known as such because the burden directly falls on the taxpayer. The government levies tax on the residential, business entities and non-business entities. The tax levied depends on the capacity of the individual and the residential area. These taxes are levied indirectly on the taxpayer. It is a well known as many number of taxes come under indirect taxes such as Duties, Union Excise Duties, Service Tax, Entertainment Tax, Tax on Bonds etc.. These taxes are governed more by difficulties given here in form by the Government rather than an Act created by the Parliament itself. There are imposed on Manufacture, seller's and trader but their burden is imposed on the consumers who buy the goods and services and thus the consumers are the final tax payers. They are considered from point of view as taxpayer as the pays indirect taxes in small amount. Also they are exempt to government as they collect these taxes in form and from the constituency. Due to multiplicity of taxes there is unhappiness among citizens of India regarding tax structure. Taxes by Union Government, State Government and the local governments have resulted in difficulties and harassment to the taxpayers. The Tax System has failed to stop tax evasion and curb the growth of parallel economy. White paper issued by Indian government on black money in 2012. All the parallel economy must be sent away of before GDP.

Keywords: Taxes, Value added taxes, Tax Paper, Income Tax

Introduction

India has a thriving and continuously adopting new changes in accordance with the needs 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 meet 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, Central Duties, Central Excise and Service Tax and Service Tax. The State Government has been empowered to levy taxes in regard to Sales Tax (State Sale), Stamp Duty, State Excise, Land Revenue, Duty on

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
2	Dr. C. Mathimitha	Indian Tax Structure - An Overview	01.08.2019	ISBN -978-93-89146-73-8



CONTENT

Sl. No.	Title	Page No.
1	A Current Scenario of Direct Taxation System in India Mrs. B. Kavitha	3
2	Impact of Goods and Service Tax on Indian Economy Dr. J. Jeya shreela & C. Ponnambalam raghavi	4
3	Agricultural Economy and its Tax Implications Dr. J. Jeya shreela & J. Jeya Golda Venkateswaran	10
4	Indian Tax System Before and After GST - An Overview M. Uma Rani & Dr. C. A. Shanti Shashikar	11
5	Tax Performance of Central Government in India Dr. B. Anandkumar	21
6	Tax Performance of Central Government in India V. Sital Ruby	29
7	Tax Planning in India S. Suganya & Dr. R.S. Thangarajani	34
8	Impact of Goods and Service Tax on Indian Economy Dr. S. Amala Gnanam	39
9	GST and Manufacturing Sector in India G. Samanthi	44
10	Impact of Goods and Services Tax on Indian Economy P. Meenalakshmi & K. Lakshmi Priya	48
11	Indian Tax System - An Overview Dr. C. Mahizitha ✓	55
12	Indian Tax Structure - An Overview R. Indumathi & Dr. A. Vinayagaram	57
13	A Study of Goods & Services Tax (GST) & Its Impact on India: A Bird eye view Dr. D. Magath	61
14	Taxation Overview of Banks in India Dr. T. Samson Joe Dhinakaran & S. Alamelu Mangai	66
15	Impact of Indian Taxation System on Economic Growth T. Minnu Devi & Dr. D. Amutha	69
16	Awareness of Implementation of Goods and Services Tax (GST) Among College Students' in Thoothukudi Town L. Neer Anbu & Dr. P. Prabhakaran	73
17	Role of Taxation in Economic Development Dr. M. Sharminapavithri	83

INDIAN TAX SYSTEM - AN OVERVIEW



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

Asst. Prof. of Economics

Waseem Wajeeha Women's College, Kayalpatham

Abstract

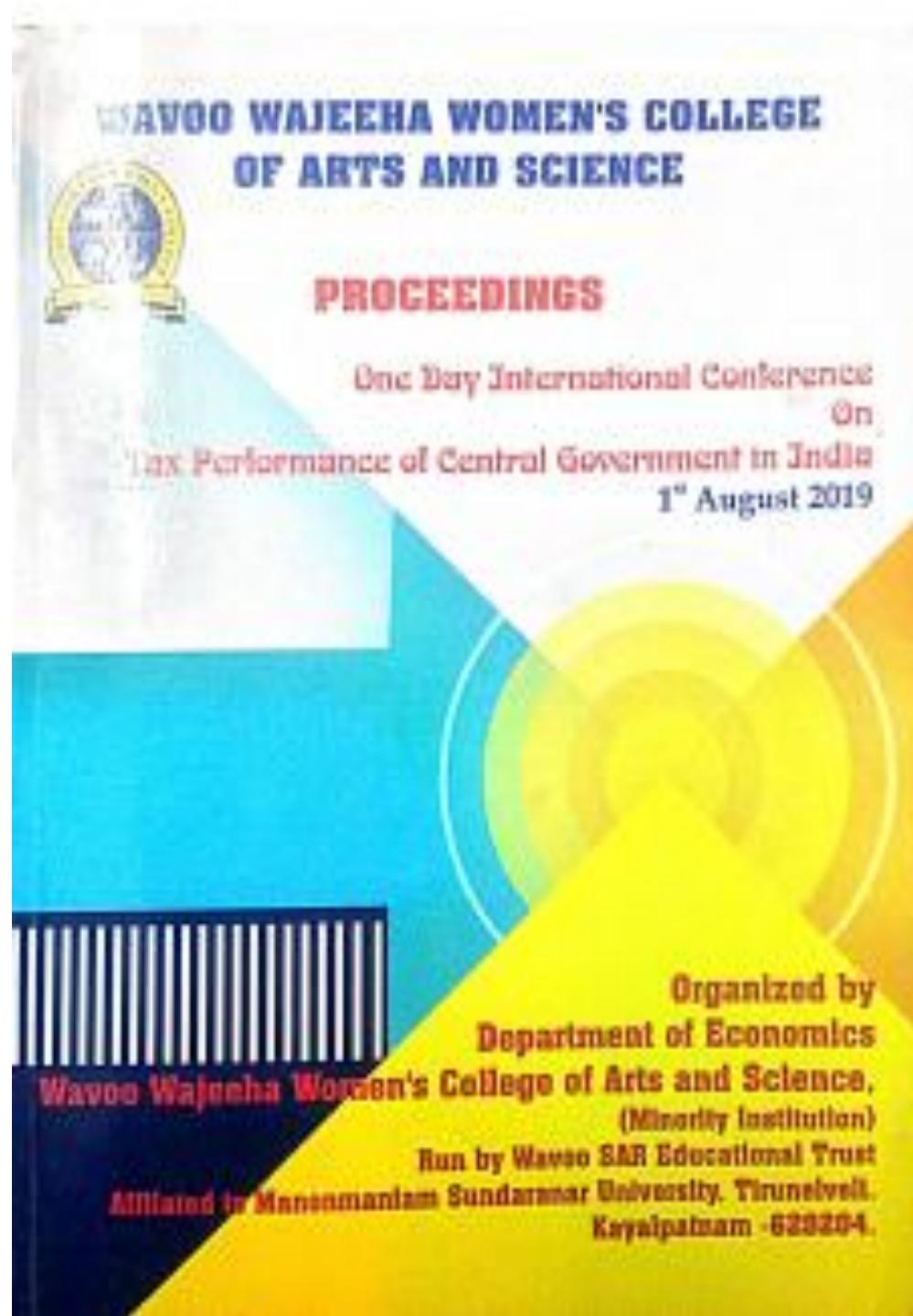
An Overview TAXATION SYSTEM IN INDIA India has a welldeveloped tax structure with clearly demarcated authority between Central and State Governments and local bodies. Central Government levies taxes on income (except tax on agricultural income, which the State Governments can levy), customs duties, Central 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 assessees was brought in the taxation umbrella and it made tougher for traders 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

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

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
3	Mrs. S Surya Selvi	Theoretical Framework of Advantages and Disadvantages of GST in India	01.08.2019	ISBN -978-93-89146-73-8



36	GST Regime, its Impact on Banking and Financial Sector in India Mrs. S. Karthika ✓	196
37	A Comprehensive Analysis of Goods and Services Tax (GST) In India T. Saranya & Dr. T. Samson Joe Dhinakaran	201
38	Goods and Services Tax in India - A SWOT Analysis Dr. R.S. Thangeshwari & R. Sivasundari	209
39	Theoretical Framework of Advantages and Disadvantages of GST in India S. Surya Selvi ✓	215
40	Major Tax Reforms in India : Goods and Service Tax K. Esakki Muthu & Dr. C. Thilakam	220
41	A Study on GST impact on Automobile Industry P. Mohammed Buhari Saleem & Dr. M. Mohammed Siddik	228
42	Impact of GST on Indian Economy - A Study with Special Reference to Tiruchendur Dr. G. Kamalaselvi	234
43	Economic Growth of Tax and Indian income Tax Structure S. Veniswari & Dr. B. Revathy	238
44	A Study of Investors Attitude towards Capital Market with Special Reference to Madurai District P. Murugan & Dr. M. Murugeshwari	245
45	Indian Tax Structure - An Analytical Perspective E. Sheeba & S. Christoper	251
46	Tax Reforms and Tax Incentives In India- An Overview Dr. R. Tamilselvi	259
47	India Tax System - An Overview Valarmathi & Dr. S. Daniel David Annaraj	268
48	E-Filing of Income Tax Returns: Awareness and Satisfaction Level of Salaried Employees T. Sangeetha Sudha & Dr. B. Revathy	276
49	வாங்கும் நிலைமீறும் பொன்னி ந. ஏஜென்ஸ் கோ. ✓	283
50	Growth Trend of Personal Income Tax - A Post reform Approach Dr. C. Ramesh & Mrs S. Murugeshwari	286
51	The GST an overview in Indian Scenario Dr. R.S. Thangeshwari & Mrs. S. Dayana Sweetlin	288
52	A Study on Taxation Overview in India Dr. N. Kamala & M. Maheswari	295
53.	A Study on Taxation System in Tirunelveli District Dr. N. Kamala & M. Chandra	301

THEORETICAL FRAMEWORK OF ADVANTAGES AND DISADVANTAGES OF GST IN INDIA



S. Surya Selvi

Assistant Professor, Department of Economics

Waroo Wajeeha Women's College of Arts and Science, Kanyakumari

Abstract

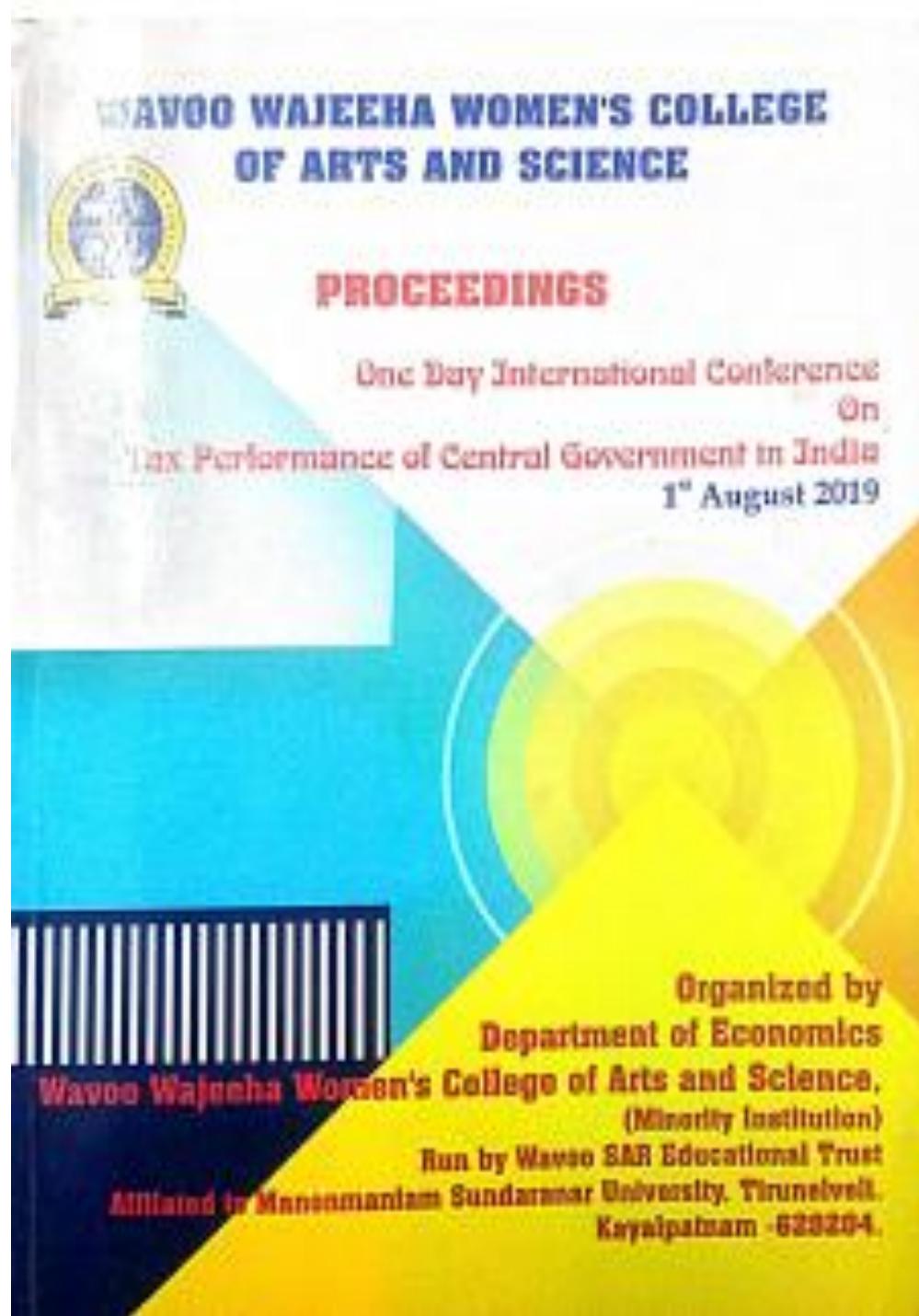
Goods and Service Tax (GST) is a comprehensive tax on supply of Goods and Services. Traditionally India's tax regime relied heavily on indirect taxes. Revenue from indirect taxes was the major source of tax revenue till tax reforms were undertaken during nineties. The major argument put forth for heavy 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

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
4	S.A.Rahmath Ameena Begum	Entrepreneur: A Tax reformer in India	01.08.2019	ISBN -978-93-89146-73-8



18	An Analytical Perspective of Indian Tax Structure Dr. R. Saranya	90
19	Indian Taxation System: Impact and its Economic Growth Dr. J. Moses Gnanakkann & Mrs. M. Surath Sheba	95
20	An Overview of Taxation System in India Dr. M.I. Kohilavani & Dr. S. Saranya Devi	101
21	Tax Performance of Central Government in India - Post Reform Approach Dr. C. Ramesh & Dr. G. Mahalakshmi	107
22	Tax Performance in India Since 2009-10 Dr. A. Jeyanthi	114
23	Tax Reforms in India - An Overview Dr. R. Thanga Sheela	119
24	Tax system in India : An Overview T. Amose	125
25	The Impression of Corporate Tax in Indian Economy – An Overview Dr. V. Rajarajeswari	130
26	Taxation in India: Changing Rules, Trends in Taxation T. Murugan	133
27	Issues with Current Indirect Taxes in India A. Navin	137
28	Taxation in India after 2017-An Overview Dr. (Smt) T. Kalavathi	141
29	Taxation Overview in India T. Anna Selvam	146
30	The Problems in Tax Structure and Administration in India Dr. A. Asok & Dr. M. Thirumathi	151
31	Comparative Study on Taxation in BRICS Countries A. Aysha Muzammila	156
32	Entrepreneur: A Tax Reformer in India S.A. Rahmath Ameena Begum & Dr. G. MaheshKuttalam	166
33	Impact of GST on Micro, Small and Medium Enterprises (MSMEs) - A Study Dr. D. Hepzibah Vinsyah Jeyaseeli	176
34	Customers Perception towards impact of Taxability on FMCG E. Pon Esakki Sangeetha	182
35	Goods and Service Tax (GST) in India Mrs. M.S. Hazeena Begam & Ms. A. Ashika Nasrin	188

ENTREPRENEUR: A TAX REFORMER IN INDIA

S. A. Rahmath Ameena Begum

Head & Asst. professor, Department of Business Administration

Winni Wajeeha Elmess College of Arts & Science, Kajabpura

Part-time Intern Scholar, Reg No: 17224011062088, Department of Management Studies
Manonmaniam Sundaram University, Tirunelveli, Tamilnadu, India

Dr. G. MaheshKuttalam

Asst Professor, Department of Management studies

Manonmaniam Sundaram University, Tirunelveli, Tamilnadu, India

Abstract

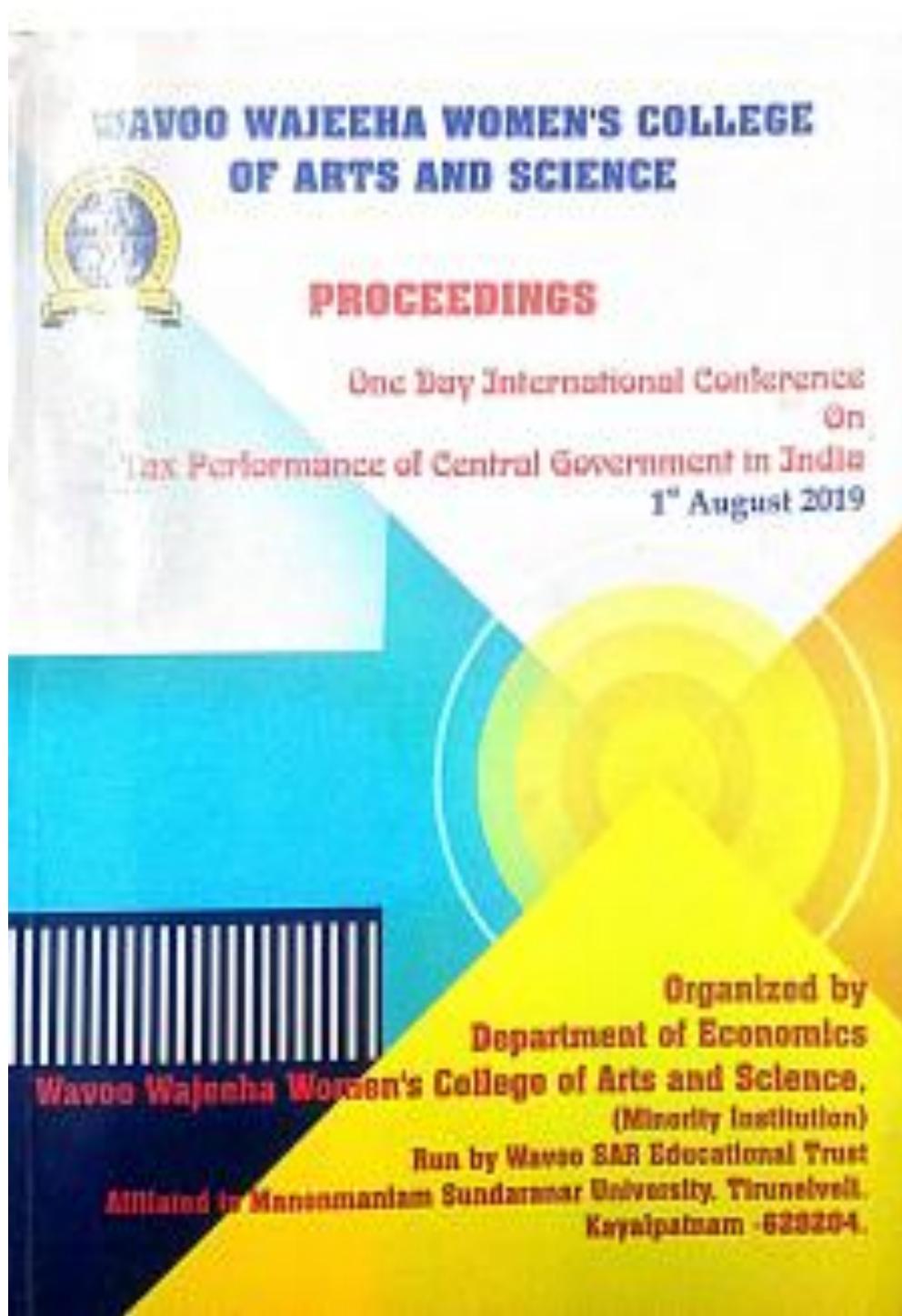
This paper tries deals with the taxation of entrepreneurs who plays a vital role in developing the economy by job creating. Micro, Small & Medium level entrepreneurs are rapidly growing due to variety of opportunities. The precise impact that tax rates have on small business growth and job creation is highly debated, especially when changes to tax rates are on the horizon. This debate is often clouded by politics as economists have yet to agree on exactly how large the rates of taxation typically have in the minds of current and potential entrepreneurs who will be interested in start-ups. Personal income taxes, capital gains taxes and payroll taxes all have 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, it holds that higher tax rates leave entrepreneurs with less money to reinvest in their businesses, leading to 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 related questions raised by the changing nature of entrepreneurship, symbolized by the growing importance of collaborative economy.

Keywords: Entrepreneurs, taxes, Start-ups

Introduction

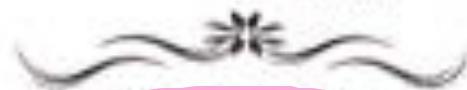
Micro level entrepreneurs have also been hit by their own partial unpreparedness. While it is easy to be critical of small businessmen and women for not anticipating the changes and preparing for them, let's not forget that the various political formations in the country took 17 years to complete the process that started in 2000 when the Atal Behari 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 right, 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 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

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
5	S. Karthika	GST Regime: its Impact on Banking and Financial Sector in India	01.08.2019	ISBN -978-93-89146-73-8



36	GST Regime; its Impact on Banking and Financial Sector in India Mrs. S. Karthika ✓	196
37	A Comprehensive Analysis of Goods and Services Tax (GST) In India T. Saranya & Dr. T. Samson Joe Dhinakaran	201
38	Goods and Services Tax in India - A SWOT Analysis Dr. R.S. Thangeshwari & R. Sivasundari	209
39	Theoretical Framework of Advantages and Disadvantages of GST in India S. Surya Selvi ✓	215
40	Major Tax Reforms in India : Goods and Service Tax K. Esakki Muthu & Dr. C. Thilakam	220
41	A Study on GST impact on Automobile Industry P. Mohammed Buhari Saleem & Dr. M. Mohammed Siddik	228
42	Impact of GST on Indian Economy - A Study with Special Reference to Tiruchendur Dr. G. Kamalaselvi	234
43	Economic Growth of Tax and Indian income Tax Structure S. Veniswari & Dr. B. Revathy	238
44	A Study of Investors Attitude towards Capital Market with Special Reference to Madurai District P. Murugan & Dr. M. Murugeshwari	245
45	Indian Tax Structure - An Analytical Perspective E. Sheeba & S. Christoper	251
46	Tax Reforms and Tax Incentives In India- An Overview Dr. R. Tamilselvi	259
47	India Tax System - An Overview Valarmathi & Dr. S. Daniel David Annaraj	268
48	E-Filing of Income Tax Returns: Awareness and Satisfaction Level of Salaried Employees T. Sangeetha Sudha & Dr. B. Revathy	276
49	வினாக்கள் முதலாவதுபக்கம் பொதுவான தொகை வரை	283
50	Growth Trend of Personal Income Tax - A Post reform Approach Dr. C. Ramesh & Mrs S. Murugeshwari	286
51	The GST an overview in Indian Scenario Dr. R.S. Thangeshwari & Mrs. S. Dayana Sweetlin	288
52	A Study on Taxation Overview in India Dr. N. Kamala & M. Maheswari	295
53.	A Study on Taxation System in Tirunelveli District Dr. N. Kamala & M. Chandra	301

GST REGIME: ITS IMPACT ON BANKING AND FINANCIAL SECTOR IN INDIA



Mrs. S. Kasthilek, M.Phil., JIPMER, M.Tech.

Abstract

GST Regime is a biggest reform in India implemented on 1st 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 major 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 come under GST. The impact on the banking and financial sector is discussed in detail.

Keywords: GST, Banking, Financial, CGST, SGST, IGST.

Introduction

Taxes in India are levied by the Central Government and the state government. 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 power to levy various taxes between the Central and the State. An important provision in 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. 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

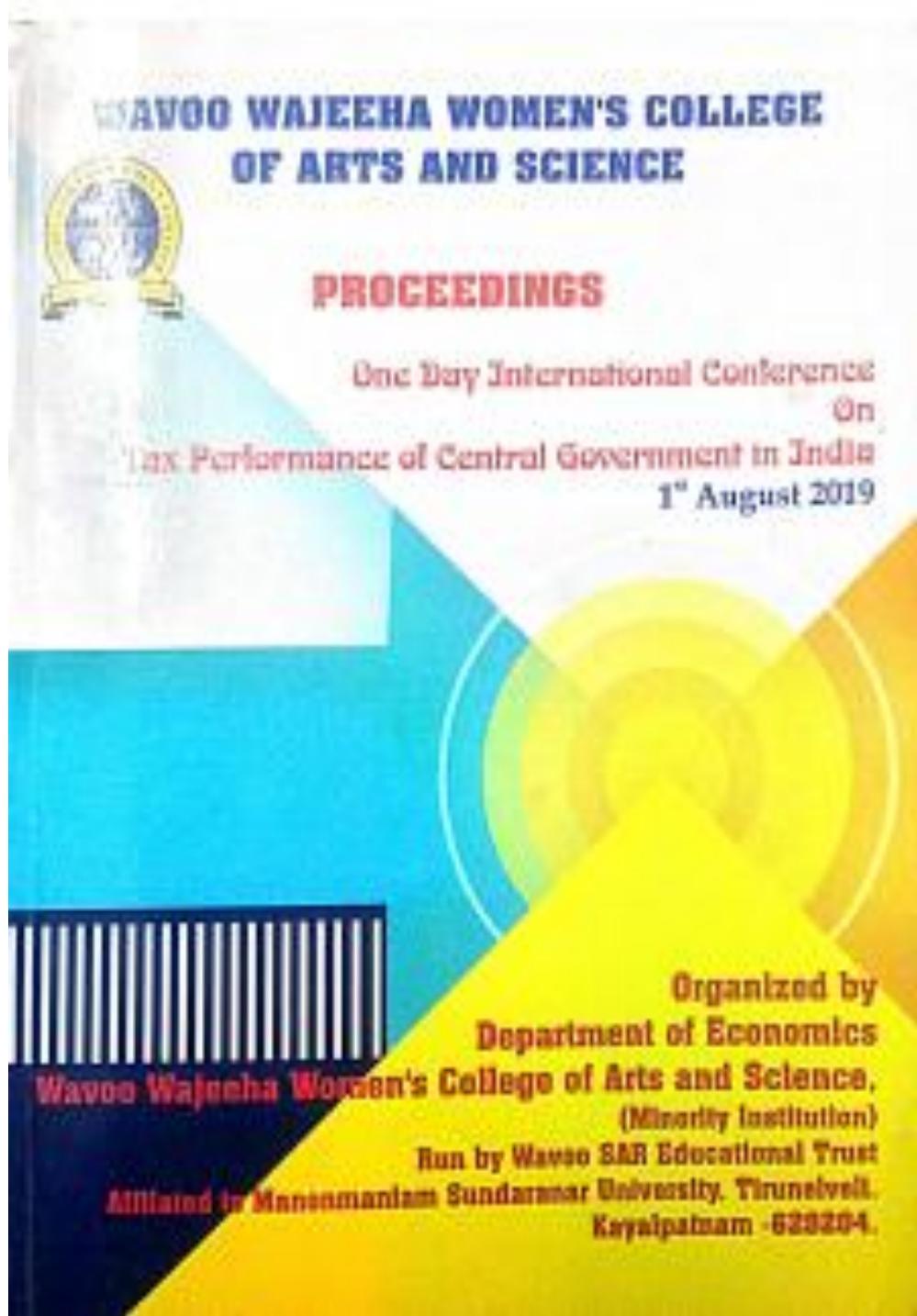
Types of Taxes

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 Service Tax, Cess tax, Krish Kalyan Cess tax, and Infrastructure Cess tax among others.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
6	Dr. D. Hepzibah Vinsyah Jeyaseeli	Impact of GST on micro, Small and Medium Enterprises (MSME)- A study	01.08.2019	ISBN -978-93-89146-73-8



18	An Analytical Perspective of Indian Tax Structure Dr. R. Saranya	90
19	Indian Taxation System: Impact and its Economic Growth Dr. J. Moses Gnanakkann & Mrs. M. Surath Sheba	95
20	An Overview of Taxation System in India Dr. M.I. Kohilavani & Dr. S. Saranya Devi	101
21	Tax Performance of Central Government in India - Post Reform Approach Dr. C. Ramesh & Dr. G. Mahalakshmi	107
22	Tax Performance in India Since 2009-10 Dr. A. Jeyanthi	114
23	Tax Reforms in India - An Overview Dr. R. Thanga Sheela	119
24	Tax system in India : An Overview T. Amose	125
25	The Impression of Corporate Tax in Indian Economy – An Overview Dr. V. Rajarajeswari	130
26	Taxation in India: Changing Rules, Trends in Taxation T. Murugan	133
27	Issues with Current Indirect Taxes in India A. Navin	137
28	Taxation in India after 2017-An Overview Dr. (Smt) T. Kalavathi	141
29	Taxation Overview in India T. Anna Selvam	146
30	The Problems in Tax Structure and Administration in India Dr. A. Asok & Dr. M. Thirumathi	151
31	Comparative Study on Taxation in BRICS Countries A. Aysha Muzammila	156
32	Entrepreneur: A Tax Reformer in India S.A. Rahmath Ameena Begum & Dr. G. MaheshKuttalam	166
33	Impact of GST on Micro, Small and Medium Enterprises (MSMEs) - A Study Dr. D. Hepzibah Vinsyah Jeyaseeli	176
34	Customers Perception towards impact of Taxability on FMCG E. Pon Esakki Sangeetha	182
35	Goods and Service Tax (GST) in India Mrs. M.S. Hazeena Begam & Ms. A. Ashika Nasrin	188

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



Dr. D. Hepzibah Vinsyah Jeyaseeli

Assistant Professor, Department of Business Administration
Wadood Wajeeha Womens' College of Arts and Science, Koyalpettai

Abstract

MSMEs play 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 units 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)

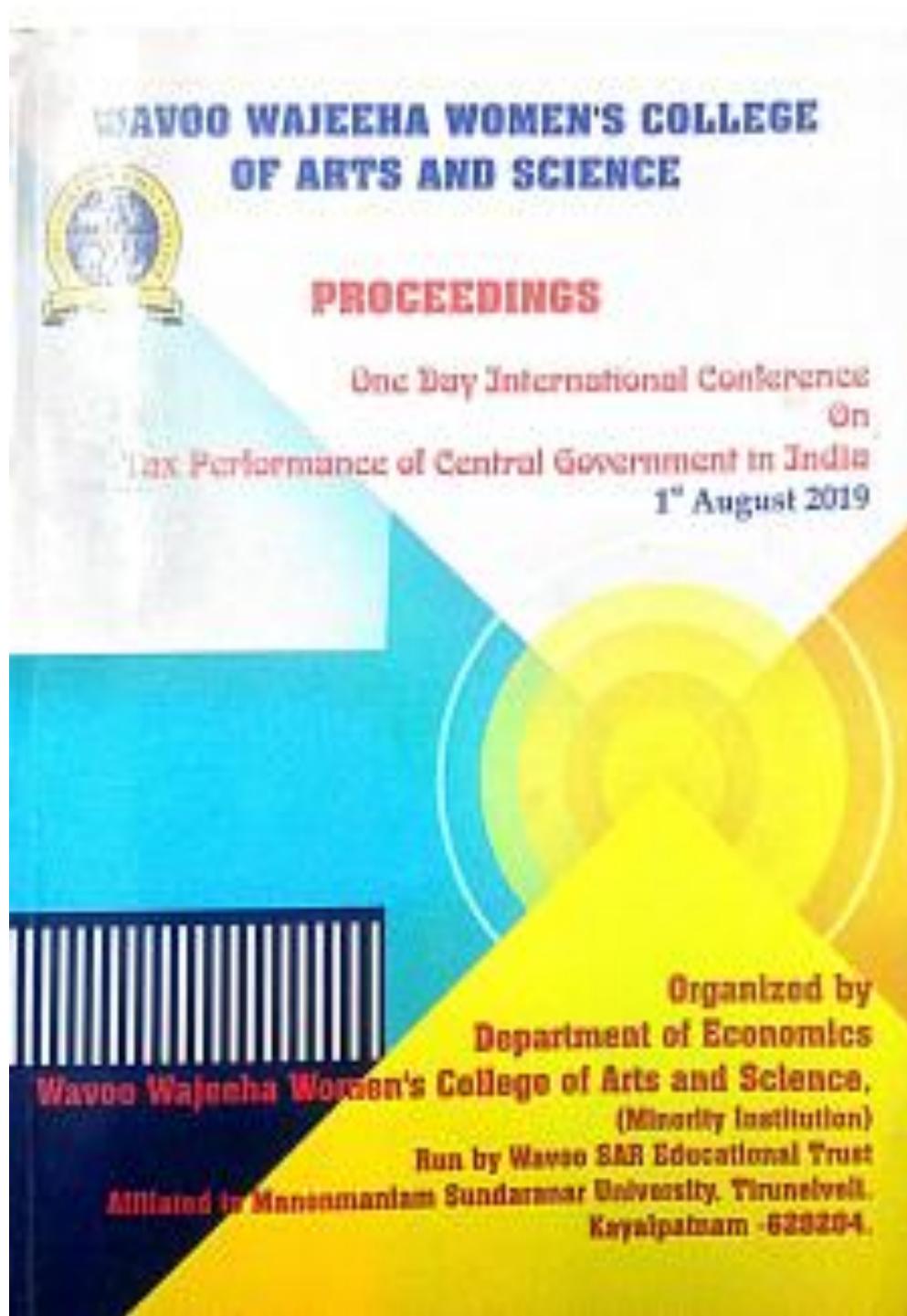
Introduction

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 to 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 2 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 enterprises classification, it would be considered when the bracket of INR 750 million to INR 25 billion annual turnover comes as an annual turnover.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
7	Mrs. A. Aysha Muzammila	Comparative Study on Taxation in BRICS Countries	01.08.2019	ISBN -978-93-89146-73-8



18	An Analytical Perspective of Indian Tax Structure Dr. R. Saranya	90
19	Indian Taxation System: Impact and its Economic Growth Dr. J. Moses Gnanakkann & Mrs. M. Surath Sheba	95
20	An Overview of Taxation System in India Dr. M.I. Kohilavani & Dr. S. Saranya Devi	101
21	Tax Performance of Central Government in India - Post Reform Approach Dr. C. Ramesh & Dr. G. Mahalakshmi	107
22	Tax Performance in India Since 2009-10 Dr. A. Jeyanthi	114
23	Tax Reforms in India - An Overview Dr. R. Thanga Sheela	119
24	Tax system in India : An Overview T. Amose	125
25	The Impression of Corporate Tax in Indian Economy – An Overview Dr. V. Rajarajeswari	130
26	Taxation in India: Changing Rules, Trends in Taxation T. Murugan	133
27	Issues with Current Indirect Taxes in India A. Navin	137
28	Taxation in India after 2017-An Overview Dr. (Smt) T. Kalavathi	141
29	Taxation Overview in India T. Anna Selvam	146
30	The Problems in Tax Structure and Administration in India Dr. A. Asok & Dr. M. Thirumathi	151
31	Comparative Study on Taxation in BRICS Countries A. Aysha Muzammila	156
32	Entrepreneur: A Tax Reformer in India S.A. Rahmath Ameena Begum & Dr. G. MaheshKuttalam	166
33	Impact of GST on Micro, Small and Medium Enterprises (MSMEs) - A Study Dr. D. Hepzibah Vinsyah Jeyaseeli	176
34	Customers Perception towards impact of Taxability on FMCG E. Pon Esakki Sangeetha	182
35	Goods and Service Tax (GST) in India Mrs. M.S. Hazeena Begam & Ms. A. Ashika Nasrin	188

COMPARATIVE STUDY ON TAXATION IN BRICS COUNTRIES



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

Assistant Professor, Dept. of Business Administration

Wazeer Wijesoma Women's College of Arts & Science, Kavulpatham

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 has a direct impact on Indian economy. In this paper, a comparative analysis of Taxation structures has been made of 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 is 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 to 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.

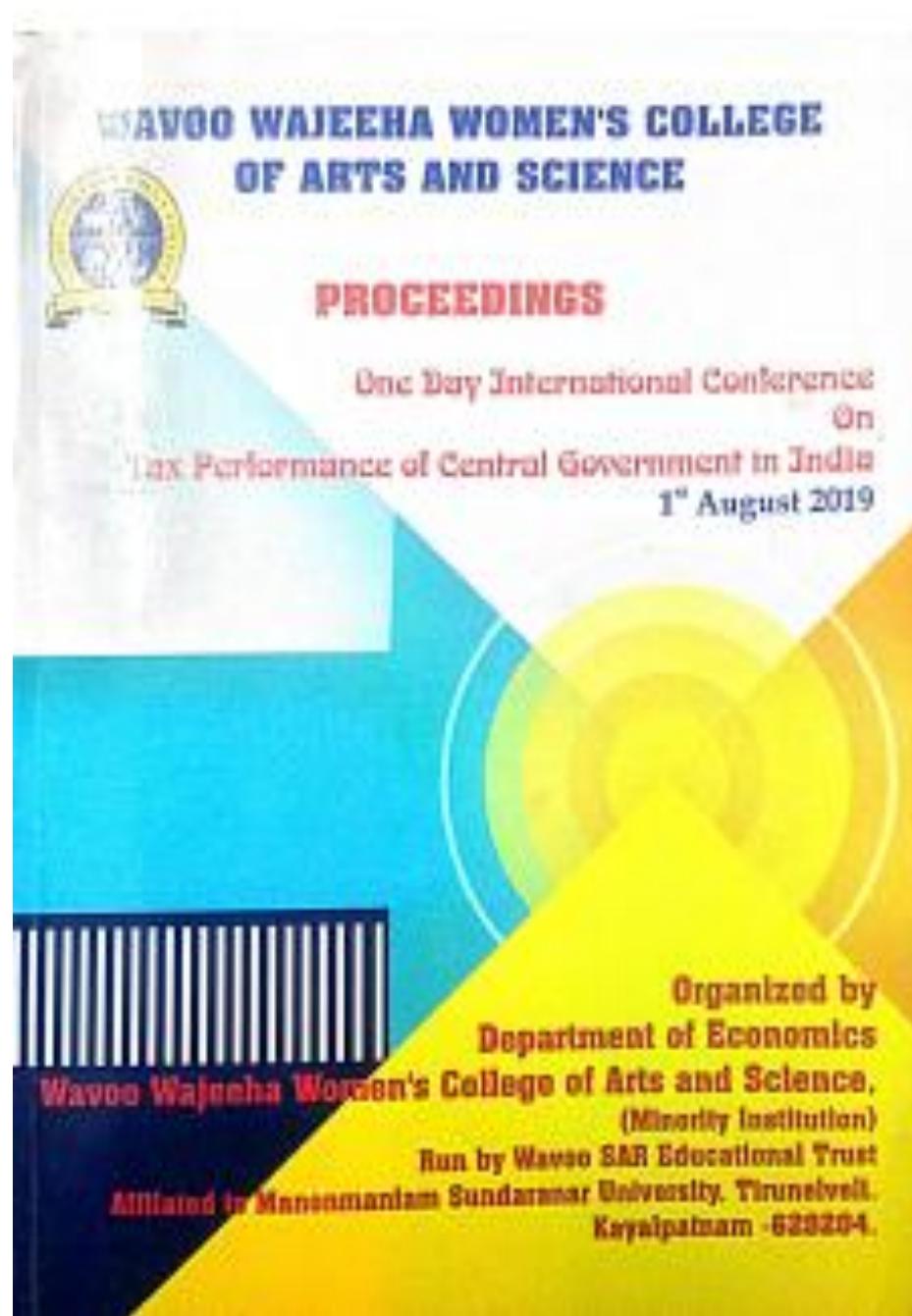
Objectives of the Study

- ❖ The Scope of this study is looking into the following aspects for taking further steps 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 affected 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

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
8	Mrs. M. S Haseena Begam	Goods and Service Tax (GST) in India	01.08.2019	ISBN -978-93-89146-73-8
9	Ms. A. Ashika Nasrin	Goods and Service Tax (GST) in India	01.08.2019	ISBN -978-93-89146-73-8



18	An Analytical Perspective of Indian Tax Structure Dr. R. Saranya	90
19	Indian Taxation System: Impact and its Economic Growth Dr. J. Moses Gnanakkann & Mrs. M. Surath Sheba	95
20	An Overview of Taxation System in India Dr. M.I. Kohilavani & Dr. S. Saranya Devi	101
21	Tax Performance of Central Government in India - Post Reform Approach Dr. C. Ramesh & Dr. G. Mahalakshmi	107
22	Tax Performance in India Since 2009-10 Dr. A. Jeyanthi	114
23	Tax Reforms in India - An Overview Dr. R. Thanga Sheela	119
24	Tax system in India : An Overview T. Amose	125
25	The Impression of Corporate Tax in Indian Economy – An Overview Dr. V. Rajarajeswari	130
26	Taxation in India: Changing Rules, Trends in Taxation T. Murugan	133
27	Issues with Current Indirect Taxes in India A. Navin	137
28	Taxation in India after 2017-An Overview Dr. (Smt) T. Kalavathi	141
29	Taxation Overview in India T. Anna Selvam	146
30	The Problems in Tax Structure and Administration in India Dr. A. Asok & Dr. M. Thirumathi	151
31	Comparative Study on Taxation in BRICS Countries A. Aysha Muzammila	156
32	Entrepreneur: A Tax Reformer in India S.A. Rahmath Ameena Begum & Dr. G. MaheshKuttalam	166
33	Impact of GST on Micro, Small and Medium Enterprises (MSMEs) - A Study Dr. D. Hepzibah Vinsyah Jeyaseeli	176
34	Customers Perception towards impact of Taxability on FMCG E. Pon Esakki Sangeetha	182
35	Goods and Service Tax (GST) in India Mrs. M.S. Hazeena Begam & Ms. A. Ashika Nasrin	188

GOODS AND SERVICE TAX (GST) IN INDIA

Mrs. M.S. Hazeena Begam

Assistant Professor, Department of Information Technology

Waves Vijeta Women's College, Kayalpatnam, Mammaliam Sundaranar University
Tirunelveli, TamilNadu, India

Ms. A. Ashika Nasrin

Assistant Professor, Department of Computer Science

Waves Vijeta Women's College, Kayalpatnam, Mammaliam 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 economy 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 the 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 1891 by James Wilson who became 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.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
10	முனைவா. க. ஏஞ்சல் லதா	வனிகமும் கங்கவரியும்	01.08.2019	ISBN -978-93-89146-73-8



36	GST Regime; its Impact on Banking and Financial Sector in India Mrs. S. Karthika ✓	196
37	A Comprehensive Analysis of Goods and Services Tax (GST) In India T. Saranya & Dr. T. Samson Joe Dhinakaran	201
38	Goods and Services Tax in India - A SWOT Analysis Dr. R.S. Thangeshwari & R. Sivasundari	209
39	Theoretical Framework of Advantages and Disadvantages of GST in India S. Surya Selvi ✓	215
40	Major Tax Reforms in India : Goods and Service Tax K. Esakki Muthu & Dr. C. Thilakam	220
41	A Study on GST impact on Automobile Industry P. Mohammed Buhari Saleem & Dr. M. Mohammed Siddik	228
42	Impact of GST on Indian Economy - A Study with Special Reference to Tiruchendur Dr. G. Kamalaselvi	234
43	Economic Growth of Tax and Indian income Tax Structure S. Veniswari & Dr. B. Revathy	238
44	A Study of Investors Attitude towards Capital Market with Special Reference to Madurai District P. Murugan & Dr. M. Murugeshwari	245
45	Indian Tax Structure - An Analytical Perspective E. Sheeba & S. Christoper	251
46	Tax Reforms and Tax Incentives In India- An Overview Dr. R. Tamilselvi	259
47	India Tax System - An Overview Valarmathi & Dr. S. Daniel David Annaraj	268
48	E-Filing of Income Tax Returns: Awareness and Satisfaction Level of Salaried Employees T. Sangeetha Sudha & Dr. B. Revathy	276
49	நாட்டுப் படிமுறை பொறுத்த நோக்கு வரை ✓	283
50	Growth Trend of Personal Income Tax - A Post reform Approach Dr. C. Ramesh & Mrs S. Murugeshwari	286
51	The GST an overview in Indian Scenario Dr. R.S. Thangeshwari & Mrs. S. Dayana Sweetlin	288
52	A Study on Taxation Overview in India Dr. N. Kamala & M. Maheswari	295
53.	A Study on Taxation System in Tirunelveli District Dr. N. Kamala & M. Chandra	301

முறையை கட்டுரல் வடா

தமிழ்தானா உதவி செய்யின
வாய் வழிமு வல்லுயாய் காங்கி
காங்கிரஸ் தாம

மாநாடுகளில் வனிகம் பிரபு நோற்றுக் கொண்டு வாய்க்கால் பார் நீந்தி போன்றுபடி வனிகத்தில் அடிப்படைக்கூடுதல் பாரதமிருப்பது தொழுநுட்பம் பார்த்த பொருள்கள் ஏற்பாடு. இருக்குமிடி செய்யப்பட்டது. இந்தோரியில் அடிப்படைக்கூடுதல் வாய்க்கால் இல்லை. இவ்வகையாக நோற்றுப்பியர் வனிக நூலிப்பிடுவினார். "ஈர்க்க வழிமு வனிக வாழ்க்கை" (நோற்றுப்பியர், 62: 2) என்று விடக் குறித் தொல்காப்பியரின் கருத்தாகும்.

வனிக குறித் தொழுநுட்ப கருத்து

"ஈர்க்க வெள்ளச்சும் வனிகம் பொன்று
ஏற்க தமிழன் செய்தி" (நூற்கு 120)

ஏற்க வனிகம் பிரபு நிலுவன்னுவரின் கருத்தாகும்.

வனிக்கால வியாபாரிகள் என்றும் சமுதாயத்தில் அளவுக்கப்படுவின்றன. வியாபாரிகள் நல்ல பொரு இந்தியாவுக்காக கட்டப்படிக்கவேண்டும். மற்றவர்களின் பொருக்காலாக நமது நிலத்தைப் பிரைக் கட்டுவேண்டும். தறுவில் சரியான வியாபார நூற்குமுறையாகும்.

வனிக்கால நிலுவன்னுவரின் செய்யப்பட வேண்டும் என்பதை.

"நூற்குடு சிருக்கும் கொல்லில் அவைந்து" (நூற்குடு 118)

ஏற்க வனிக்கால பொருக்கால கூடுவினார். வியாபாரிகள் பயன்படுத்தும் தூரச சமீத்தையில் கீழ்க் கொண்டு. பொருளின் எடை சரியாக நிறுத்துக் கொடுக்க வேண்டும் என்பது வனிக்காலின் வேண்டுவாரும்.

வனிகம் பிரபு பழுவோழிகள்

"ஈர்க்குமுதக்குக் கொடுவிலை வனிக்கையுதக்குக் கொடுப்பாக்"

"ஈர்க்குமுதக்குக் கொடுக்கிறுதை வனிக்கையுதக்குக் கொடு"

ஏற்க பழுவோழிகள் வனிக்காலின் முக்கியத்துவத்தை உணர்த்துகின்றன.

"நூற்குச் சொல்லி நிலைய அா"

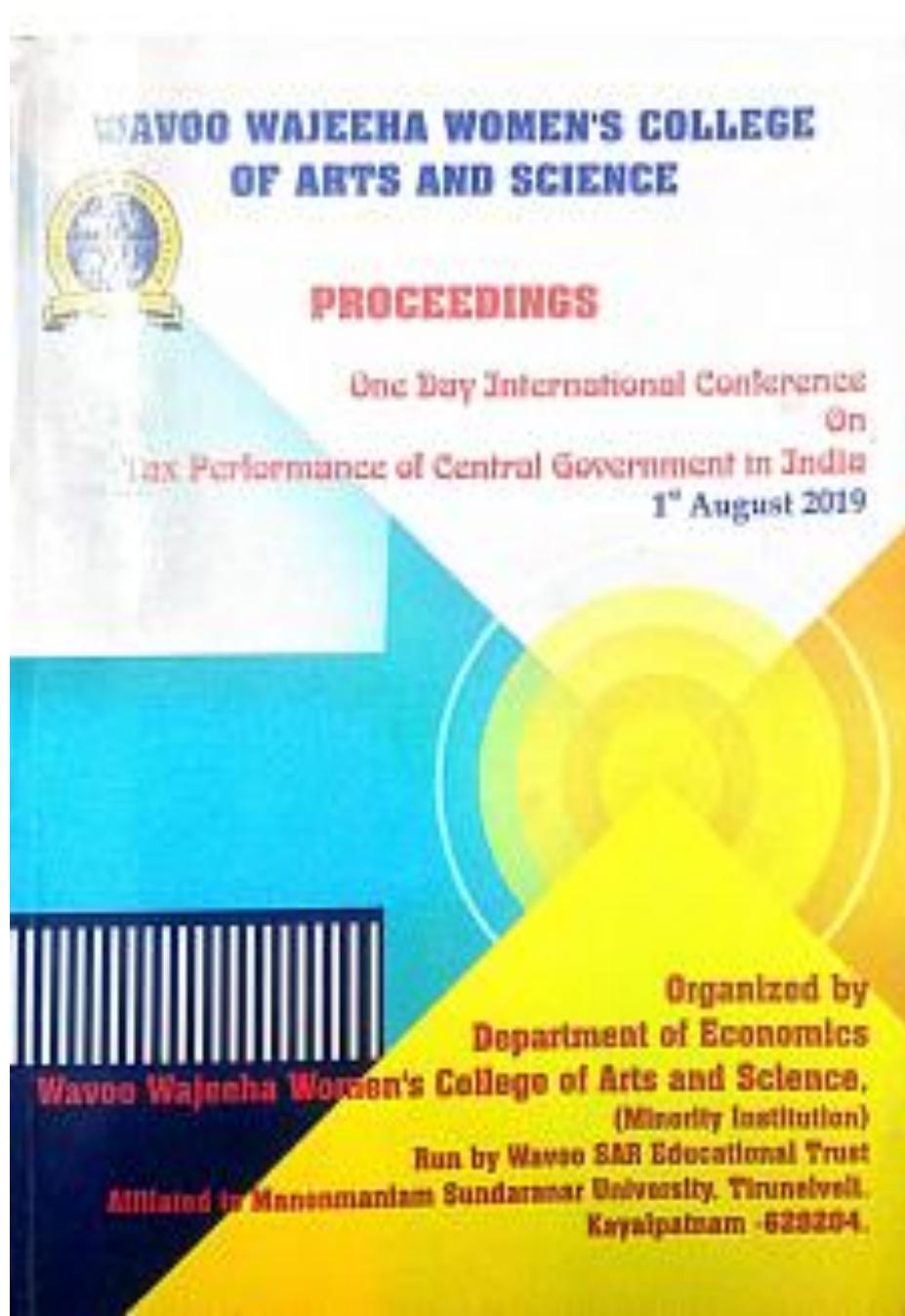
பிரபுவோழி வனிகம் செய்ய வேண்டிய தனிமையைச் கட்டிக்காட்டுவின்றது.

நூற்குடுக்கு நீலவரி, கங்களி, நோற்கு வரி, நூற்குமை. செக்குவரி, பட்டினசேரி வரி என்ற வனிக்கால நிறுத்து. வரிகள் மூலமே திருச்சுகள் தங்கள் வருவாயைப் பெறுகின்றன. வனிக்காலிற்கு நிலம்பட்ட கங்களியை எடுத்துக்கூறுவதே இக்கட்டுரையின் நோக்கமாகும்.

ஏற்க வனிக்கால

நூற்குக்குரிய பொருள்கண்ணும் இருக்குமிடி செய்த பொருள்கண்ணும் வரிவிரித்துக் கொண்டு செய்த பாதுகாக்கும் இடமே பழங்காலத்தில் கங்கச்சாலாங்கள் என்பதை. வனிக்குமுதக்கு ஏற்பாடு, இருக்குமிடி பொருள்கள் மீது புரிச்சின்மை போற்கப்பட்டது. வெள்வியை,

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
11	E. Pon Esakki Sangeetha	Customers perception towards impact of taxability	01.08.2019	ISBN -978-93-89146-73-8



18	An Analytical Perspective of Indian Tax Structure Dr. R. Saranya	90
19	Indian Taxation System: Impact and its Economic Growth Dr. J. Moses Gnanakkann & Mrs. M. Surath Sheba	95
20	An Overview of Taxation System in India Dr. M.I. Kohilavani & Dr. S. Saranya Devi	101
21	Tax Performance of Central Government in India - Post Reform Approach Dr. C. Ramesh & Dr. G. Mahalakshmi	107
22	Tax Performance in India Since 2009-10 Dr. A. Jeyanthi	114
23	Tax Reforms in India - An Overview Dr. R. Thanga Sheela	119
24	Tax system in India : An Overview T. Amose	125
25	The Impression of Corporate Tax in Indian Economy – An Overview Dr. V. Rajarajeswari	130
26	Taxation in India: Changing Rules, Trends in Taxation T. Murugan	133
27	Issues with Current Indirect Taxes in India A. Navin	137
28	Taxation in India after 2017-An Overview Dr. (Smt) T. Kalavathi	141
29	Taxation Overview in India T. Anna Selvam	146
30	The Problems in Tax Structure and Administration in India Dr. A. Asok & Dr. M. Thirumathi	151
31	Comparative Study on Taxation in BRICS Countries A. Aysha Muzammila	156
32	Entrepreneur: A Tax Reformer in India S.A. Rahmath Ameena Begum & Dr. G. MaheshKuttalam	166
33	Impact of GST on Micro, Small and Medium Enterprises (MSMEs) - A Study Dr. D. Hepzibah Vinsyah Jeyaseeli	176
34	Customers Perception towards impact of Taxability on FMCG E. Pon Esakki Sangeetha	182
35	Goods and Service Tax (GST) in India Mrs. M.S. Hazeena Begam & Ms. A. Ashika Nasrin	188

CUSTOMERS PERCEPTION TOWARDS IMPACT OF TAXABILITY ON FMCG

E. Pon Esakki Sangeetha

Assistant Professor, Department of Business Administration

Varoo Wajeeth Women College, Kayalpatnam, Manonmaniam Sundaranar 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 1st 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 different between the demographical factors. And its proved the perception level is significantly different when 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 absented 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.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
12	Mrs. L Neer Asma	Prospects for Women in India Project	11.07.2019	ISBN - 978-81-933821-9-2

**Proceedings of the
International Conference on**
**WOMEN EMPOWERMENT IS
MOTHER INDIA EMPOWERMENT**




Date
11.07.2019

Organized by
DEPARTMENT OF ECONOMICS
SRI SARADA COLLEGE FOR WOMEN
 Reaccredited with 'A' Grade by NAAC
 Institution included under Section 2(f) and 12(B) of UGC
 (Affiliated to Manonmaniam Sundaranar University, Tirunelveli)
 A Branch of Sri Ramakrishna Tapovanam, Tirupparaitthurai
 Ariyakulam, Sarada Nagar, TIRUNELVELI - 627011, Tamilnadu




Website : www.srisaradacollege.org | Email: srisaradatvl@gmail.com

No.	TITLE	AUTHOR	Page No.
1	Impact of Micro Credit on Rural Women Empowerment in Tirunelveli District	Karthika(Dr). D	3
2	Empowering Women in India	Narmathi G, Anuk(Dr). A	4
3	Women Empowerment in India- An Critical Analysis	Anuk(Dr). A, Thirumurthy(Dr). M	5
4	Women Empowerment Status in India	Jaya Gidda Renuka, J, Jaya Sheela(Dr). J	11
5	Economic Empowerment of Women Bank Credit Borrowers in Thoothukudi District of Tamil Nadu	Anuktha(Dr). D	18
6	Role of Government in Empowering Women of Tamilnadu	Anuradha, P, Karthikumarathen(Dr). S	25
7	Women Entrepreneur Development in India	Anandha prabha, R, Ushabha Nimesh, S	32
8	Women Entrepreneur's Innovative Strategies in Work Stress Management in Tirunelveli Area	Seer Muthalakshmi, V	39
9	Women Green Entrepreneurship towards Sustainable Environment	Viveka Sarojini Devi(Dr). K, Dharmashree G, S	46
10	Progressive Role Women in Primary Health Centre in Tirunelveli	Kavitha M, Sankaragounder(Dr). N	48
11	Impact of Technology on Empowerment	Saengerha, D, Sankara Gomatheswari, N	49
12	Problems Faced by Women Entrepreneurs in Tirunelveli Taluk	Pitchamalai, S, Sankara Gomatheswari, N	51
13	Progressive Role of Women in Global Economy	Surya odi, S, Alathiruthu(Dr). C	55
14	A study on the performance of Socio-Economic Condition & Financial Status of Women empowerment	Muthulakshmi, G	61
15	Progressive Role of Women in Indian Economy	Sabena A, Vidhya sree, S	66
16	Role of NABARD in Women Empowerment	Kavitha, R, Shanmugavalli(Dr). M	69
17	Women Empowerment Emerging Issues and Challenges	Sudha(Dr). A	72
18	National policy for the Empowerment of Women	Usha Jayashri, M	73
19	Women Empowerment Challenges -An Overview	Gomathy, S	75
20	Women Institutions for Women Empowerment – A Case Study	Vijayalakshmi, B	83
21	Women Entrepreneur in India	Usha Jayashri, M, Paulithangam, (Dr). P	88
22	Women Empowerment in India – An overview	TamilSelvi(Dr). R	92
23	Women as Entrepreneurs in India	Chellathai, M, Nirmala(Dr). J	98
24	Women Empowerment in India	Bella Christy, U, Nirmala(Dr). J	101
25	The Endow Environment for Women's Entrepreneurship - in Tirunelveli District- An Economic Study	Anil Sabha, P, Shanmugavalli(Dr). A	106
26	A Study on Challenges Faced by Women Entrepreneurs in Tirunelveli District	Arana Divi(Dr). A, Roopa, A	110
27	A Study on Women Empowerment in India	Arana Divi(Dr). A, Divya, M	115
28	Prospect for Women in Make in India Project	Neer Aava, L	118
29	A Study on Issues and Challenges of Women Empowerment in India	Saengerha Sudha, T, Revathy(Dr). B	123
30	Women Entrepreneurship Development in India	A. Theberajabamani, Evangelin pista, I	129
31	Role of Indian Woman in Indian Economy	Venkateswari, S, Revathy(Dr). B	133
32	Women Empowerment Emerging Issues and Challenges	Perumalasuganthi, C, Jaya Sheela(Dr). J	138
33	Socio-Economic Factors in the Growth of Women Entrepreneurs in Kanyakumari District - A Study	Shanti(Dr). S, D	141
34	Challenges Faced by Women in Construction Industry	Durga Devi, R, Anthony Rahal Golden(Dr). S	147
35	Empowering Women Through Education	Sriramurugan (Dr). C	151
36	A Study on Working Condition of Women Police in Thoothukudi	Saengerha(Dr). V, Chandra, K	155
37	A Study on Women Empowerment Emerging Issues and Challenges with special reference to Thoothukudi District	Rajeswari, P, Saengerha(Dr). V	162
38	A Study on Women Empowerment through Mahatma Gandhi National Rural Employment Guarantee Scheme in Tirunelveli District	Seethanurubhi, G, Malarvizhi, M	168
39	A Study on Women Empowerment through Self Help Groups in Thoothukudi District	Saengerha(Dr). V, Rajeswari, P	176
40	Role of Dalit People in Women Empowerment and Development	Mayil, S	181
41	Women Empowerment Through Financial Inclusion in Tirunelveli District	PrathimaKumar, K, Vijayashri, T, Arpitha, J	184
42	Progressive Role of Women in Indian Economy	Renka, L	186
43	Issues and Challenges of Women Sanitary Workers	Ranjith Kumar, M, Muthulakshmi(Dr). S	190
44			193

Prospect for Women in Make in India Project

Noor Asma,L

Head & Assistant Professor in Economics
Waxon Wajeha Women's College
Kanyakumari

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 the entrepreneurs are moving out of the country due to its low rank in ease of doing business rating.

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 the 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 atrocities 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 trials, 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

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
13	Dr. C. Mathamitha	Progressive Role of Women in Global Economy	11.07.2019	ISBN - 978-81-933821-9-2
15	Mrs. S Surya Selvi	Progressive Role of Women in Global Economy	11.07.2019	ISBN - 978-81-933821-9-2

**Proceedings of the
International Conference on
WOMEN EMPOWERMENT IS
MOTHER INDIA EMPOWERMENT**



**Date
11.07.2019**

Organized by
DEPARTMENT OF ECONOMICS
 SRI SARADA COLLEGE FOR WOMEN
 Reaccredited with 'A' Grade by NAAC
 Institution included under Section 2(F) and 12(B) of UGC
 (Affiliated to Manonmaniam Sundaranar University, Tirunelveli)
 A Branch of Sri Ramakrishna Tapovanam, Tirupparaiuthurai
 Ariyakulam, Sarada Nagar, TIRUNELVELI - 627011, Tamilnadu




Website : www.srisaradacollege.org | Email: srisaradatvl@gmail.com

CONTENT

No.	TITLE	AUTHOR	Page No.
1	Impact of Micro Credit on Rural Women Empowerment in Tiruchirappalli District	Karthika(Dr). B	3
2	Empowering Women in India	Narmatha, C., Asok.(Dr). A	4
3	Women Empowerment in India- An Critical Analysis	Asok(Dr). A., Thirumurthy(Dr). M	10
4	Women Empowerment Status in India	Jeyasiddha Bresshar, J., Jeyas Shreela(Dr). J	11
5	Economic Empowerment of Women Bank Credit Borrowers in Theoothukudi District of Tamil Nadu	Amrutha(Dr). D	18
6	Role of Government in Empowering Women of Tamilnadu	Anuradha, P., Kavitha Maruthi(Dr). S	25
7	Women Entrepreneur Development in India	Anandha prabhu, R., Usharani, Nimesh, S	32
8	Women Entrepreneur's Innovative Strategies in Work Stress Management in Tirunelveli Area	Seer. Mahalakshmi, V	35
9	Women Green Entrepreneurship towards Sustainable Environment	Vijaya Sarojini Devi(Dr). K., Dharmashree G. S.	40
10	Progressive Role Women in Primary Health Centre in Tiruchirappalli	Kavitha M., Sankaragomathi(Dr). N	43
11	Impact of Technology on Empowerment	Sangeetha, D., Sankara Gomathi(Dr). N	45
12	Problems Faced by Women Entrepreneurs in Tiruchirappalli Taluk	Pitchamuthu, S., Sankara Gomathi(Dr). N	51
13	Progressive Role of Women in Global Economy	Surya seela, S., Mathewatha(Dr). C	55
14	A study on the performance of Socio-Economic Condition & Financial Status of Women empowerment	Muthulakshmi, G	61
15	Progressive Role of Women in Indian Economy	Sabeena, A., Vidhya sree, S	66
16	Role of NABARD in Women Empowerment	Kavitha, B., Shanmugavalli(Dr). M	69
17	Women Empowerment Emerging Issues and Challenges	Sudha(Dr). A	72
18	National policy for the Empowerment of Women	Uma Jayashri, M	77
19	Women Empowerment Challenges -An Overview	Gomathy, S	81
20	Women Institutions for Women Empowerment - A Case Study	Vijayalakshmi, B	83
21	Women Entrepreneur in India	Uma Jayashri, M., Pasithangam, (Dr). P	88
22	Women Empowerment in India - An overview	Tanusha(Dr). R	92
23	Women as Entrepreneurs in India	Chellathai, M., Nirmala(Dr). J	98
24	Women Empowerment in India	Birla Christy, U., Nirmala(Dr). J	101
25	The Endowed Environment for Women's Entrepreneurship in Tirunelveli District: An Economic Study	Arul Subha, P., Shanmugavalli(Dr). A.	106
26	A Study on Challenges Faced by Women Entrepreneurs in Tirunelveli District	Aruna Devi(Dr). A., Roohi, A	110
27	A Study on Women Empowerment in India	Aruna Devi(Dr). A., Dessa, M	115
28	Prospect for Women in Style in India Project	Near Asma, J.	118
29	A Study on Issues and Challenges of Women Empowerment in India	Sangeetha Sudha, T., Revathy(Dr). B	123
30	Women Entrepreneurship Development in India	A. Theberal Jebamani, Evangeline piela, I	129
31	Role of Fisher Women in Indian Economy	Venkateswari, S., Revathy(Dr). B	133
32	Women Empowerment Emerging Issues and Challenges	Peruchelvi Senguthi, C., Jeyas Shreela(Dr). J	138
33	Socio-Economic Factors in the Growth of Women Entrepreneurs in Kanyakumari District - A Study	Shanthi(Dr). S. D	141
34	Challenges Faced by Women in Construction Industry	Durga Devi, B., Anthony Rahal Goldgen(Dr). S	147
35	Empowering Women Through Education	Sriramurugan, (Dr). C	151
36	A Study on Working Condition of Women Police in Theoothukudi	Sangeetha(Dr). V., Chandra, K	158
37	A Study on Women Empowerment Emerging Issues and Challenges with special reference to Theoothukudi District	Rajeswari, P., Sangeetha(Dr). V	162
38	A Study on Women Empowerment through Mahatma Gandhi National Rural Employment Guarantee Scheme in Tirunelveli District	Seetharam, sri, G., Malarvizhi, M	168
39	A Study on Women Empowerment through Self Help Groups in Theoothukudi District	Sangeetha(Dr). V., Rajeswari, P	176
40	Role of Rural People in Women Empowerment and Development	Mayil, Siv	181
41	Women Empowerment Through Financial Inclusion in Tirunelveli District	Prasannakumari, K., Vijayashri, T., Arpithamani, J	184
42	Progressive Role of Women in Indian Economy	Renuka, L	186
43	Issues and Challenges of Women Sanitary Workers	Ragini Kumar, M., Muthulakshmi(Dr). S	193

Progressive Role of Women in Global Economy

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

Assistant professor in economics
Wyanand Jagadguru women's college
Kalyanam

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 runnel 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 this 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.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
14	Dr. Thirumathy	Women Empowerment in India - An Critical Analysis	11.07.2019	ISBN - 978-81-933821-9-2

**Proceedings of the
International Conference on**
**WOMEN EMPOWERMENT IS
MOTHER INDIA EMPOWERMENT**



Date
11.07.2019

Organized by
DEPARTMENT OF ECONOMICS
SRI SARADA COLLEGE FOR WOMEN
 Reaccredited with 'A' Grade by NAAC
 Institution included under Section 2(F) and 12(B) of UGC
 (Affiliated to Manonmaniam Sundaranar University, Tirunelveli)
 A Branch of Sri Ramakrishna Tapovanam, Tirupparaitheerai
 Ariyakulam, Sarada Nagar, TIRUNELVELI - 627011, Tamilnadu




Website : www.srisaradacollege.org | Email: srisaradatvl@gmail.com

CONTENT

Sr.	TITLE	AUTHOR	Page No.
1	Impact of Micro Credit on Rural Women Empowerment in Tiruchirappalli District	Karthika aru(Dr). D	3
2	Empowering Women in India	Narmatha G, Anuk (Dr). A	4
3	Women Empowerment in India- An Critical Analysis	Asok(Dr). A, Thirumurthy(Dr). M	5
4	Women Empowerment Status in India	Jeyas Gallu Renuka, J, Jayas Shreela(Dr). P	10
5	Economic Empowerment of Women Bank Credit Borrowers in Thoothukudi District of Tamil Nadu	Amutha(Dr). B	11
6	Role of Government in Empowering Women of Tamilnadu	Amudha P, Kaarthikathiruthan(Dr). S	12
7	Women Entrepreneur Development in India	Amudha prabhu R, UshaRani Suresh S	13
8	Women Entrepreneur's Innovative Strategies in Work Stress Management in Tiruchirappalli	Niru Mahalakshmi V	14
9	Women Green Entrepreneurship towards Sustainable Environment	Vijaya Sarojini Devadoss, K, Dharmashree G. S	15
10	Progressive Role Women in Primary Health Centre in Tiruchirappalli	Kavitha M, Sankaragounder(Dr). N	16
11	Impact of Technology on Empowerment	Sangeetha, D, Sankara Gomath(Dr). N	17
12	Problems Faced by Women Entrepreneurs in Tiruchirappalli Taluk	Pitchamuthu S, Sankara Gomath(Dr). N	18
13	Progressive Role of Women in Global Economy	Surya selvi S, Mathiritha(Dr). C	19
14	A study on the performance of Socio-Economic Condition & Financial Status of Women empowerment	Muthulakshmi G	20
15	Progressive Role of Women in Indian Economy	Sabeena A, Vidhya saree S	21
16	Role of NABARD in Women Empowerment	Kavitha, R, Shanmugavalli(Dr). M	22
17	Women Empowerment Emerging Issues and Challenges	Sudha(Dr). A	23
18	National policy for the Empowerment of Women	Uma Jayanthi M	24
19	Women Empowerment Challenges -An Overview	Gomathy, S	25
20	Women Institutions for Women Empowerment - A Case Study	Vijayalakshmi B	26
21	Women Entrepreneur in India	Uma Jayanthi M, Paulithangam, (Dr). P	27
22	Women Empowerment in India - An overview	TamilSelvi(Dr). R	28
23	Women as Entrepreneurs in India	Chellathai, M., Nirmala(Dr). J	29
24	Women Empowerment in India	Betha Christy, U, Nirmala(Dr). J	30
25	The Endowed Environment for Women's Entrepreneurship - in Tiruchirappalli District: An Economic Study	Asid Sabha P, Shanmugavel(Dr). A	31
26	A Study on Challenges Faced by Women Entrepreneurs in Tiruchirappalli District	Arusaa Devi(Dr). A, Rooba A	32
27	A Study on Women Empowerment in India	Arusaa Devi(Dr). A, Deesa M	33
28	Prospect for Women in Make in India Project	Noor Asma, J	34
29	A Study on Issues and Challenges of Women Empowerment in India	Sangeetha sudha, T, Revathy(Dr). B	35
30	Women Entrepreneurship Development in India	A. Theberai Jambunani, Evangeline pista, J	36
31	Role of Linker Women in Indian Economy	Venkateswari, S, Revathy(Dr). B	37
32	Women Empowerment Emerging Issues and Challenges	PeruchelviSangeethi, C, Jeyas Shreela(Dr). J	38
33	Socio-Economic Factors in the Growth of Women Entrepreneurs in Karaikudam District - A Study	Shanthi(Dr). S, D	39
34	Challenges Faced by Women in Construction Industry	Deepta Devi L B, Anthony Rabul Collegen(Dr). S	40
35	Empowering Women Through Education	Sriramangalam, (Dr). C	41
36	A Study on Working Condition of Women Police in Thoothukudi	Sangeetha(Dr). V, Chandra, K	42
37	A Study on Women Empowerment Emerging Issues and Challenges with special reference to Thoothukudi District	Rajeswari, P, Sangeetha(Dr). V	43
38	A Study on Women Empowerment through Mahatma Gandhi National Rural Employment Guarantee Scheme in Tiruchirappalli District	Seetharam selvi, G, Malarvizhi, M	44
39	A Study on Women Empowerment through Self Help Groups in Thoothukudi District	Sangeetha(Dr). V, Rajeswari, P	45
40	Role of Dalit People in Women Empowerment and Development	Mayil Sasi	46
41	Women Empowerment Through Financial Inclusion in Tiruchirappalli District	Pravannakumari, K, Vijayashri, T, Arpithanam, J	47
42	Progressive Role of Women in Indian Economy	Renuka, L	48
43	Issues and Challenges of Women Sanitary Workers	Rangith Kavitha, M, Mathulakshmi(Dr). S	49

Women Empowerment in India- An Critical Analysis

Asok(Dr).A

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

Thirumathi(Dr).M

Assistant professor of Economics, Wavio Wajeeha Womens College, Kayalpattinam.

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 obstructing 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.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
16	Mrs. A. Shannugapriya	Progressive Role of Women in Indian Economy	11.07.2019	ISBN - 978-81-933821-9-2

**Proceedings of the
International Conference on**

**WOMEN EMPOWERMENT IS
MOTHER INDIA EMPOWERMENT**

Date
11.07.2019

Organized by
DEPARTMENT OF ECONOMICS

SRI SARADA COLLEGE FOR WOMEN
Reaccredited with 'A' Grade by NAAC
Institution included under Section 2(F) and 12(B) of UGC
(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)
A Branch of Sri Ramakrishna Tapovanam, Tirupparalithurai
Ariyakulam, Sarada Nagar, TIRUNELVELI - 627011, Tamilnadu

Website : www.srisaradacollege.org | Email: srisaradatvl@gmail.com

41	Women's Empowerment in India: Issues, Challenges and Future Directions	Velvaya, G, Savanya, A	20
42	Role of Women Workers in Indian Economy	Bakyalakshmi, B	21
43	A Progressive Role of Women in Indian Economy	Sharmagapriya, A	21
44	Women Empowerment through Employment Opportunities in India	Vinitha S, Sudhamathi,S	21
45	A Study on Leadership Styles and Employees Performance in Tirunelveli City	Vijaya Gomathi V, Mathulakshmi(Dr),R	21
46	A Study on Emerging Issues and Challenges of Women Empowerment	Ashika Naray, V	22
47	Factors Affecting Women Entrepreneurship Growth in India	Asra Baily(Dr), P	22
48	Issues and challenges of women Empowerment in India	Fathima Naarins,M,R	22
49	A Study on the Emerging Role of Women Entrepreneurship in Tirunelveli District	Asraa Devi(Dr), A, Nandini, P	22
50	A Study on the Causes of Women Stress Among the College Teachers in Tirunelveli City	Sukanya,R, Chelladurai(Dr)	23
51	Women Empowerment through Digital Literacy Strategies – New Challenges	SiriAara, S, Ruhani Jesu Adaikalam, M	24
52	Development Project for Women	Fathima Beysi, L,M and Berlita, N	24
53	Women Education in India	Lakshmi Priya,R,V, Vinitha,(Dr),K ,Shivani,P	25
54	Economic Research & Development Projects	Matha paritha, A, Mathumika, E	25
55	The Study "Self Help Group – An Alternative Approach to Empower Rural Women's" Salathaiapuram Village in Tuticorin District.	Chandra, M	25
56	Women Empowerment Emerging Issues and Challenges	Jusitha rikka,J, Kavitha,C	25
57	Development Projects for Women (National/ Global)	Shangari,P	26
58	Role of Women Entrepreneur in India	Rameshwari Petchi,R , PalaniPriya,M	26
59	Nita Ambani - A Successful Women Entrepreneur in India	Archana Sreesh Kumar	26
60	A Study on Women Entrepreneur in Tirunelveli City	A. Malathy, konar sathali mariappan	27
61	A Study on Position of Women in Urban Economy in Tirunelveli City	Maithra,A, Maheswari,S	27
62	A Study on Issues and Challenges of Women Empowerment in Tirunelveli District	Sudareebi, M, Bhagavathi, I	28
63	A Study on Issues Faced by Women Entrepreneurs	Leelavathy,S, VijayaRagavi,M,R,	28
64	A Study on Growth of Women Entrepreneur in Tirunelveli District	Msura,U,B, Sivasankari,M	28
65	A Study on the Progressive Role of Women in Indian Economy	VidhyaMeenakshi,M, Priya San,S	29
66	Progressive Role of Women Entrepreneurs in Indian Economy	Asanthi,C , Mahalakshmi,V	29
67	Women empowerment	Muthukumari,A, PalaniRajam, S	30
68	Women Empowerment	Sanghara Gomathi,S,V, Mathulakshmi,R	30
69	Development of Rural Sector in Indian Economy	Stanley David Pitchai, P	30
70	An Economic Analysis of Women Empowerment through Self Help Groups in Tirunelveli District	Vasanthi,P, Duraisingham,(Dr)V	31
71	Women entrepreneurs in National	Yogenbharti,G	31
72	A Study on Women Development in Tirunelveli City	Kumar Pushpadevi Narayanan, Sankari & Shanthy,S	31
73	Development project for Women in India	Madhukala,N, Udhaya,R	32
74	Issues and Challenges Faced by the Women Entrepreneur	Malaiammal, M, Meenachi,M	32
75	A Study on the Problems of the Women Entrepreneurs in Tirunelveli City	Azhagulakshmi, S, Brammavakthi, M	32
76	A Role on Women Entrepreneur in Tirunelveli District	Koura Lakshmi, S, Sangeetha(Dr), V	33
77	A Study on Women Entrepreneurs in National Level in Tirunelveli City	Mathewari, P, Madhupriya, G, Gayathri, S	33
78	A Study on Role of Women Entrepreneurs in Rural Economy in Tirunelveli City	Marugamamal,A, M,Bhagyalakshmi	33
79	Challanges of women farmers in Palkali cultivation in the areas of	Alfreda,T,A	33
80	A Study on Women Empowerment Emerging Issues and Challenges in Tirunelveli District	Nandini, H, Nachiyar, P	35
81	A Study on Women Entrepreneurs in Tirunelveli District	Shrebagalakshmi,L, Veer,S	35
82	A Study on Challenges Faced By the Rural Entrepreneurs with Special Reference to Tirunelveli City	Sagasi,M, Surya Bharathi,R	35
83	A Study on Role of Women Entrepreneurs in Urban Economy with Special Reference to Tirunelveli City	Samithra,P, Mary,A	35
84	A Study on Women Empowerment through Self Help Groups in Thoothukudi District	Tiffey ,R, Sangreetha(Dr),V	35

A Progressive Role of Women in Indian Economy

Shunmugapriya.A

Assistant Professor of Economics

Waseem Wajeha 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 majority in the new urban 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 status 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

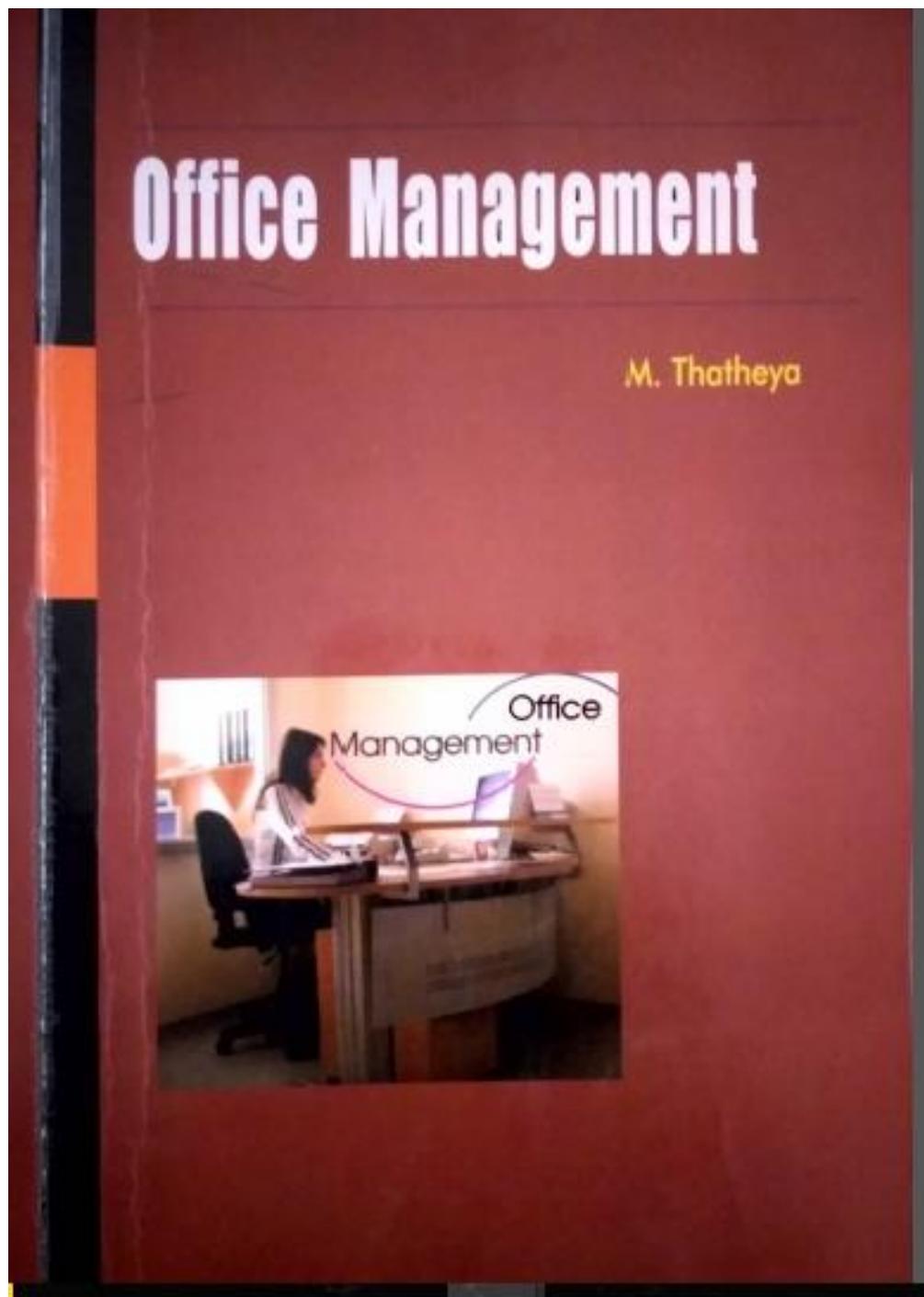
Cultural norms may prevent women from working on their own or from supervising other workers. Rigid social norms about the appropriate gender division of labour often restrict women's ability to earn income generating work force, and therefore contribute less directly to nations development. The World 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 key 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 unprepared lot. According to UN fund for women, women struggle to keep families together and care for the wounded on the margins of fragile war economies, hence they

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
17	S.A.Rahmath Ameena Begum	Office Management	Oct-19	978-93-89051-95-7
18	Dr. D. Hezzizah Vinsyah Jeysuelli	Office Management	Oct-19	978-93-89051-95-7



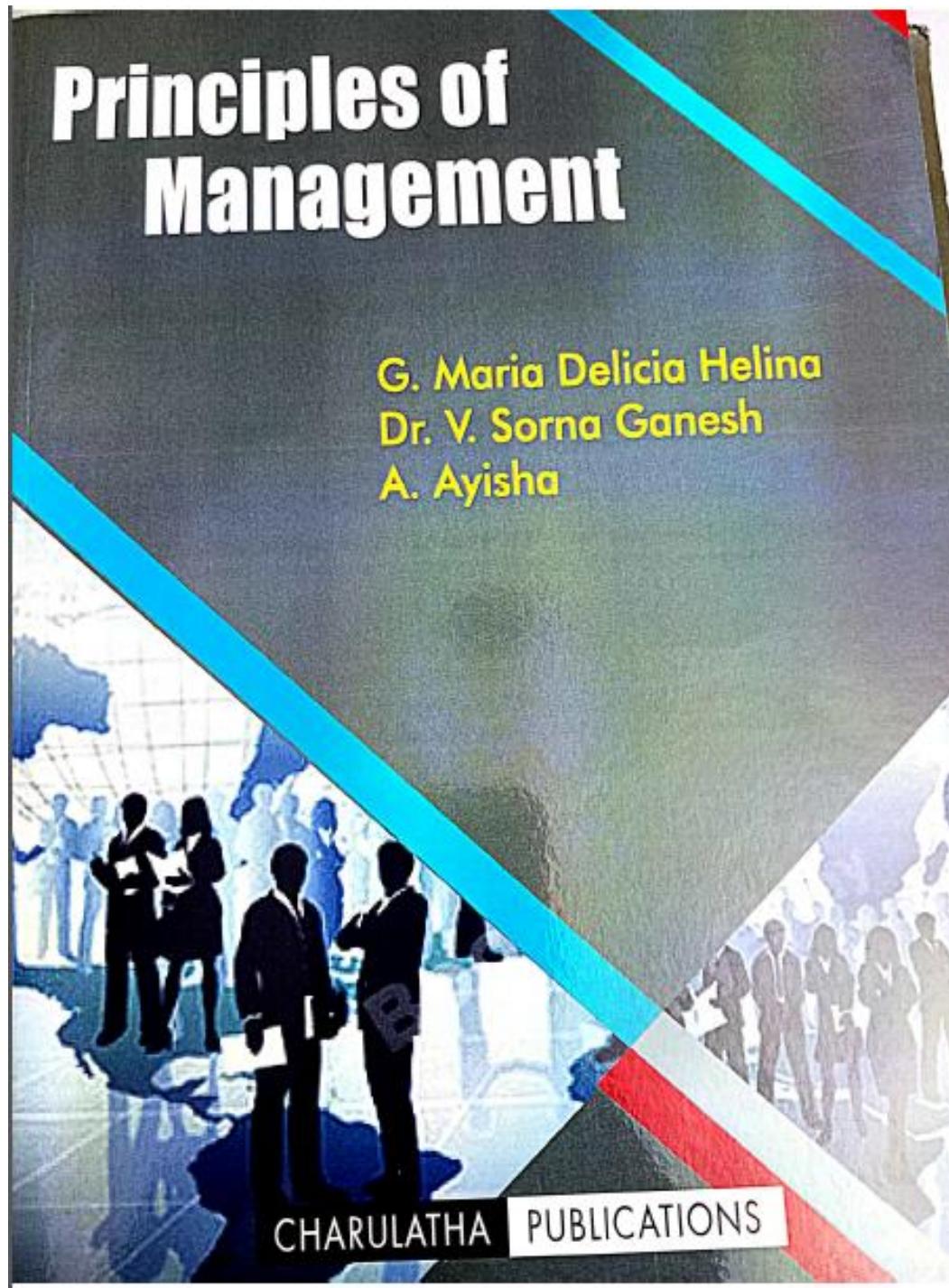
Editors:

Dr. D. Hepzibah Vinsyah 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.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
19	A. Ayisha	Principles of Management (co-author)	Nov-19	978-81-943152-8-5



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

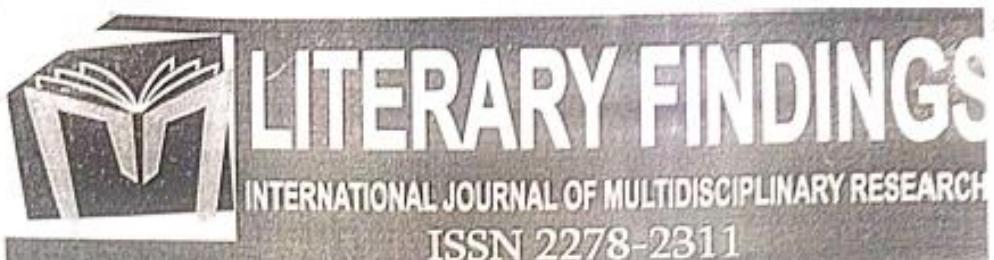
WAOO WAJEEHA WOMEN'S COLLEGE OF ARTS AND SCIENCE

Kayalpatnam.

For online purchase

www.charulathapublications.com

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
20	பேராசிரியர் வி.செல்வி	திரிகடுகத்தில் வாழ்வியல் செய்திகள்	4.10.2019	ISSN:2278-2311



பத்திரிகை மக்களிர் கடை மற்றும் அறிவியல் கல்லூரி

பல்கலைக்கழக மாணிக்குறுப்புக்கும் 2(A) மற்றும் 12(B) அங்கீகாரப் பதில்லை.

தமிழ்நாடு

அரசு அங்கீகார பதில்லை.

3

பள்ளாட்டுக் கருத்தரங்கம் கால்டோபர்-04-2019

ஒலைக்கணம் ஒலைக்கீடியாங்களில் வாழ்வியல் சுறுகள்



OCTOBER - 2019

visit us : www.kongunadupublications.com
kongunadupublications@gmail.com

16. அப்போன்ட் அமீசுகார்பின் வாரோடு *முனைவர் செல்வுமேந்தி	-	45
17. த.துவிந்து செல்வுமேந்தி பாலைப்பாலை செல்வுமேந்தி *பாலைப்பாலை	-	47
18. அகாலாதாரியில் பாலைப்பாலை மக்களிடம் கூறுவிட்டன *கோ.பாலைப்பாலை	-	49
19. பாலைப்பாலை இலங்கியாங்கால் வாழ்வினாலை சிறையாக்கல் *முனைவர் குழுமதி	-	52
20. ப.ஈ.ஈ. செல்வுமேந்தி உ.மி.சி. செல்வுமேந்தி *முனைவர் பிள்ளைநாடு	-	55
21. புதுதாலூரும் பொன்னியை வாழ்வது *முனைவர் குதிரைக்குமான	-	58
22. திரிசுத்தத்தில் வாழுவியல் *வி.செல்வி	-	61
23. தமிழ் வாழுவில் கணவும் குழுமம் *குதிரைக்குமான	-	64
24. அகாலாதாரியில் சேய்தல் நில மக்களிடம் வாழுவியல் *திருமதி க.கோவை	-	66
25. குலகுறி வழிபாட்டுல் முடி *ப.குவண்ணானி	-	70
26. தமிழ் இலங்கியங்களில் அரசியல் *முனைவர் கிரா.முத்துவெட்டி	-	73
27. புதுமணிநாதாரியில் உலைச் சிறநகரங்கள் *செ.கேயேஸ்வரி	-	76
28. மாலுமினாலூர் தமிழ் இலங்கியத்தில் மனிதனையால் *முனைவர் கிரா.கே.பாலகானி	-	79
29. குறுநோக்குமில் வாழுவியல் கூழகள் *முனைவர் ச.மதுரை	-	82
30. 'கடவுச்சிட்டு' நால்லி சிறைக்குமான் தமிழ்ப் பொன்னில் நிலை (ப்ரேரந்திமனியல்) *திருமதி க.கே.பாலகானி	-	85

திரிகுகுகத்தில் வாழ்வியல்

“வினாக்களை, உதவை விடுவதினை, கால்பந்தான் வெளி வெளியோ வெளியோ கால்பந்தி, கால்பந்தோவே

CUPERSUS

மலித்தின வைத்தியல் கறுப்புகளைக் கூறும் தூங்காலுக்கு பற்றியேன்றிருக்க வேண்டும் உண்டு இதில் கறுப்புகளை நிரிச்சுத்தில் 11 இடம் போற்றுகிறது. நிருப்புவும் நிரிச்சுக்கும் உண்டு நிருப்புவிலும் குறை கார்த்துக்கள் மல்லையைப் போக்குவரத்து அடங்கியிருக்கும். நிருப்பு இடம் போற்றுகின்ற வைத்தியல் செய்திருப்பது விவரித்துக் கூறுவதே, இந்தப்பிரேரணைக் கோர்க்கப்படுகிறது.

Справочник

காந்தியர்க்கு ஒன்று அந்தாடலும் துணிவிடும்,
தங்குடியை குறித்தான் தனதைப் பிடித்துப்
நான்காலும் நான்தான் பொறுத்தாலும் திரும்புவிடும்
கோவிலிலே என்னை கடவுள். (விரிவுகள் : பக.41)

நூல் இல்லாமல் கொம்ப உதவியானது மறுவையிலே குவனப் புத்தினங்கு இருக்க வேண்டுமென்று நீர்மிக்கு.

கத்துக் கூவக் கூவகளை கட்டிக் கொண்டுக் கூவக் கூவகளை கடுக்கிறீர்கள் கொல்லும் பாதுக் கொள்ளலை இம்முறைக் கிருநாயகம் கேட்டு கூறு

நான்குதான்தால் குழுமபுகுழும் உடனடிக்கு கண்பதை, "கால்விளில் தேவேந்தே குடும்பமும்" என்றும், குதிவால் உயிர்தாம் அடக்கமளவுமிருப்பவர்கள், கல்விமக்கள் கண்டவர்கள், குழந்தை இடம் தாழை நிறைவேலையவர்கள் ஆகிய இம்முறையும் மேஜை புகழுக்க உரியவார்கள் மேஜை புகழுப்ப பேர் கொண்டிருப்பதில் தான் என்ன நிறைவேலை சரியாக இருக்க வேண்டும் என்பதை உணர்ந்துவிட்டது. நான்குவரும்

இன்னையில் வாழும்பொது, நல்ல செயல்களைச் செய்துவிடுதல், மறுவையிடும் காச்செயல்நம்மை நமத்திற்கு அனுமதிப் போதும் வழிமாக அனுமதி இப்பாடிலில் தான் தகுதல் தன்மையைக் கொடுத்து, புதுப்புருத்தைச் செய்துவிடும் நல்லைச் செயல்களைக் கூறுகிறது.

“வளை வெற்குதல் தாலையைப் பற்றி
ஏதாக உறுக்கருப் போகிறோம் பல்லிதால்
நீங்கிய சிரையைப் பிழுவதால் கல்லீடை
ஏதாக வரியு”

வினாக்களுக்கு முன் உருவாக்கப்படுவது வினாக்களின் வகுப்பை விட்டு விடுவது விரிவாக கூறுகிறது.

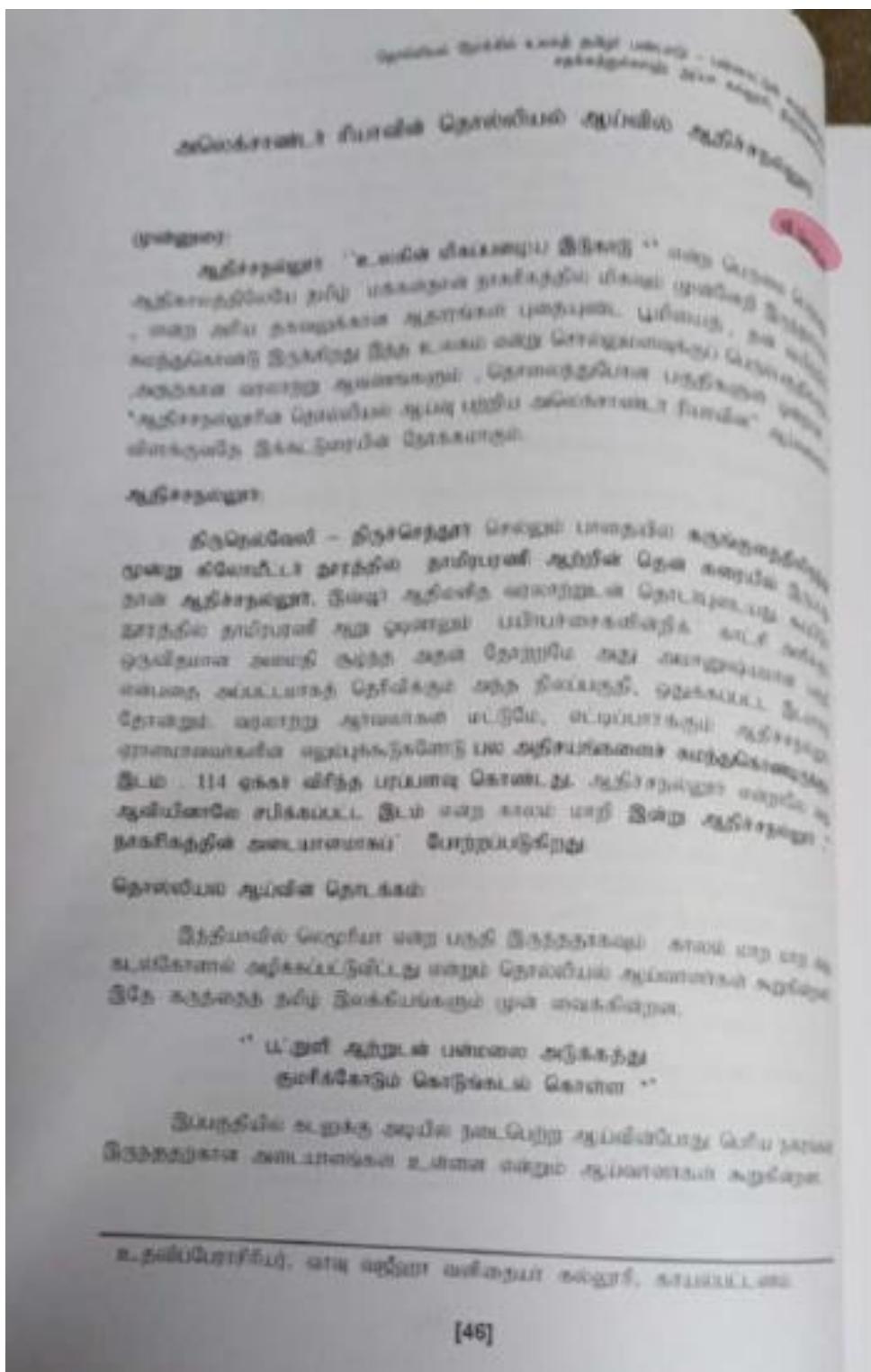
ஒன்றி குழுவைக் கிடைக் கொண்டு
ஒந்த சாதாரணம் உடனடியாகவும் - பாத்திரங்களும்
நம் அமைச்சரவை தனவுப் படியும்
இம்புதியை ஒன்று அமிலான் ஒன்றில் திட்டம்

நான் சேயல்களே முக்கியத்துவம் விவரத்தும் எவ்வளவு உணர்த்துவிற்கு இப்படிடல்.

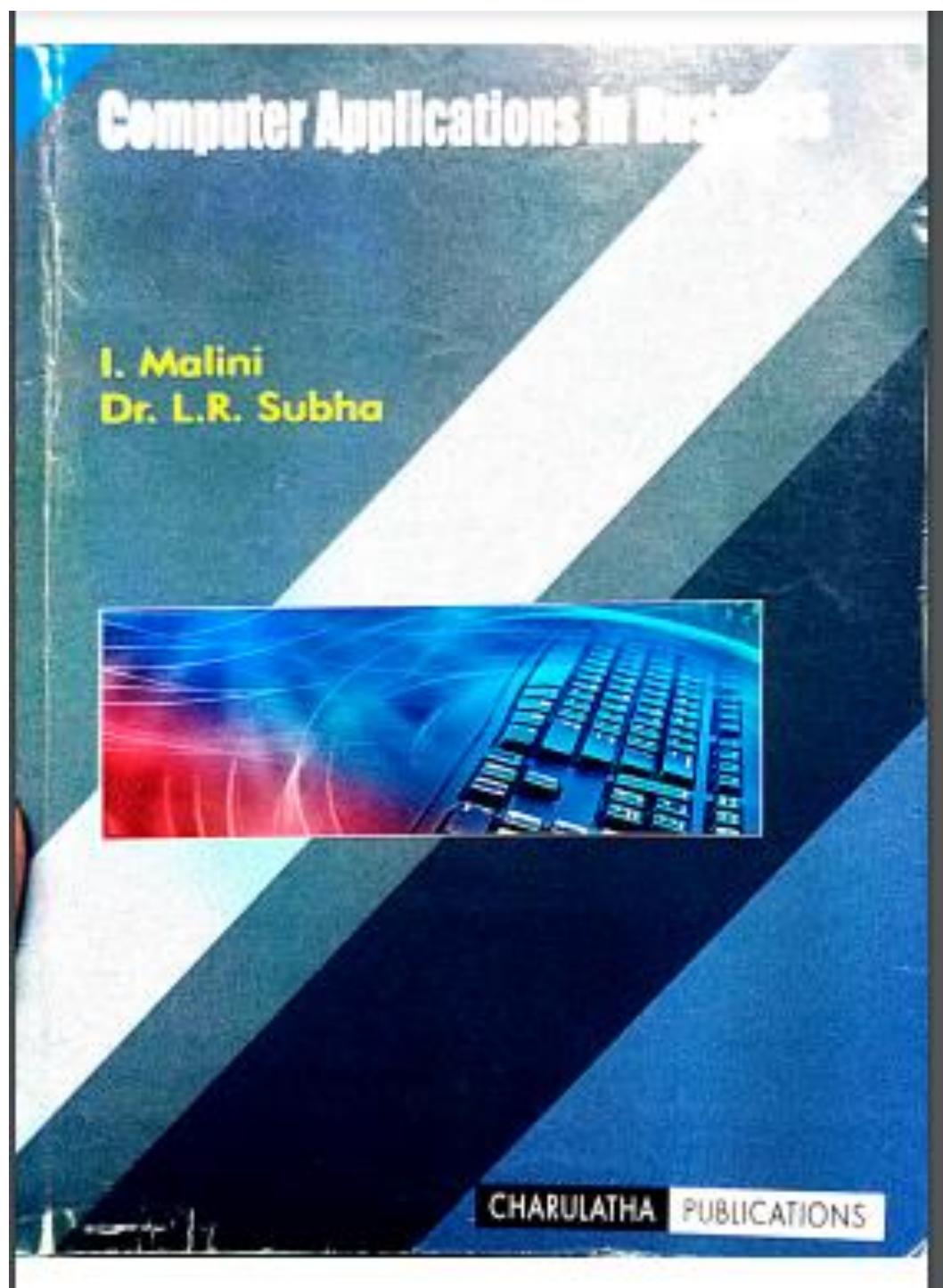
“வெளிக் கடங்குதல் துப்புவாம்
யாசுற்ற வெளிக் கடங்குதல்
திப்பி யானம் போம்பின்று
வேந்தம் கடங்குதல் வ்டாதும்.

நான் நீங்களை விட்டுவிட்டு விரும்புவது என்றால் என்னால்.

Sl. No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
21	பூராசிரியர் வி.செல்வி	அலெக்ஷன்டர் ரியாவன் -தொல்லியல் அம்வல் “அதீச்சநல்லூர்”	4.10.2019	ISSN:2347-7644



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	978-93-89736-60-1
23	Dr. L. R. Subha	Computer Applications In Business	Dec-19	978-93-89736-60-1



Computer Applications in Business

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

Assistant Professor

Department of Commerce

WAQOO 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

WAQOO WAJEEHA WOMEN'S COLLEGE OF ARTS AND SCIENCE
Kayalpatnam -828 204.

For online purchase

www.charulathapublications.com

SL No.	Name of the teacher	Title of the paper/book	Calendar Year of publication	ISBN number of the proceeding
24	G. Padma Karthiyayini	An Inventive Method for Solving Fully Interval Transportation Problem	Sep.2019	ISSN: 2231-5373

An Inventive Method For Solving Fully Interval Transportation Problem

G. Padma Karthiyayini¹, Dr.S. Ananthalakshmi², Dr. R. Usha Parameswari³

¹Research Scholar (Reg. No:18222072092901), ²Assistant Professor, ³Assistant Professor

Department of Mathematics,

¹Govindammal Aditanar College for Women, Tiruchendur,

Affiliated to manonmaniam Sundaranar University, Tirunelveli-627 012, India.

²Amal Jaya Women's College, Melapalayam, Tirunelveli-627 012, India.

³Govindammal 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 Dunzing [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. Akilbas 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. AbulkalamAzad [9] developed algorithm for the average of total opportunity costs of cells along each row identified as Row Average Total Opportunity Cost (RATO) and the average of total opportunity costs of cells along each column identified as Column Average Total Opportunity Cost (CATO).

This paper is structured as follows: In section 2, some basic definitions and results related to real intervals are presented. The next section is discussed interval TP. In addition, appropriate procedure for fixed cost TP is discussed. In section 4, average total opportunity cost method is 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.