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organized
online International Interdisciplinary Conference
on
**The role of Economy and Ecology in
Sustainable Development.**



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A RESEARCH STUDY ON LENDING EFFICIENCY OF PRIMARY AGRICULTURE CO-OPERATIVE CREDIT SOCIETIES:

A CASE STUDY OF VIJAYAPURA DISTRICT IN KARNATAKA

Dr. N. P. Biradar, Associate Professor, S. S. Arts College, Babaleshwar npbiradar01@gmail.com

Introduction

Since 1951 the various major changes took place in Indian agricultural sector, such as green revolution, mechanization of agriculture, etc. and it also raised the demand for more credit-facilities in agricultural sector, Primary Agricultural Co-operative Credit Societies have been playing holistic role to meet the various credit requirements of the farmers at grass-root level. Hence, my present micro-level research study has exclusively focused on the lending efficiency, policy and perspective of Primary Agricultural Co-operative Credit Societies in selective Talukas of Vijayapur District in Karnataka and thereby the useful and concrete suggestions are given to governments, the PACS and policy makers in India.

Objectives of the Study

With the sole aim of assessing the lending efficiency, policy and perspective of primary agricultural co-operative credit societies in India my present micro-approach research study focuses on main objectives.

1. To analyze the flow of credit to agricultural sector in India and Karnataka
2. To evaluate the agricultural credit policy in India and Karnataka
3. To elucidate the development of primary agricultural co-operative credit societies in India and Karnataka
4. To assess the working of primary agricultural co-operative credit societies in selective Talukas of Vijayapur District in Karnataka
5. To evaluate lending efficiency and policy of primary agricultural co-operative credit societies in selective Talukas of Vijayapur District in Karnataka
6. To find out problems and perspective of primary agricultural co-operative credit societies in selective Talukas of Vijayapur District in Karnataka
7. To give concrete and correct suggestions, based on findings of the study, to the governments, policy makers and primary agricultural co-operative credit societies.

Methodology

This study utilized quantitative and qualitative methodologies through narrative inquiry by using Referral Sample Survey Method and it follows the methodology as under:

Sources of Data:

Universe: The population to be brought under research study comprises only Primary Agricultural Co-operative Credit Societies of selective Talukas of Vijayapur District in Karnataka

Secondary Data: Reserve Bank of India Bulletin Issues, National Bank for Agriculture and Rural Development (NABARD) Reports, Government and Co-operative Department Reports and Periodicals, Bank Association Surveys, Central Co-operative Credit Banks and Primary Agricultural Co-operative Credit Societies Annual Reports and Budgets, Books, Thesis and

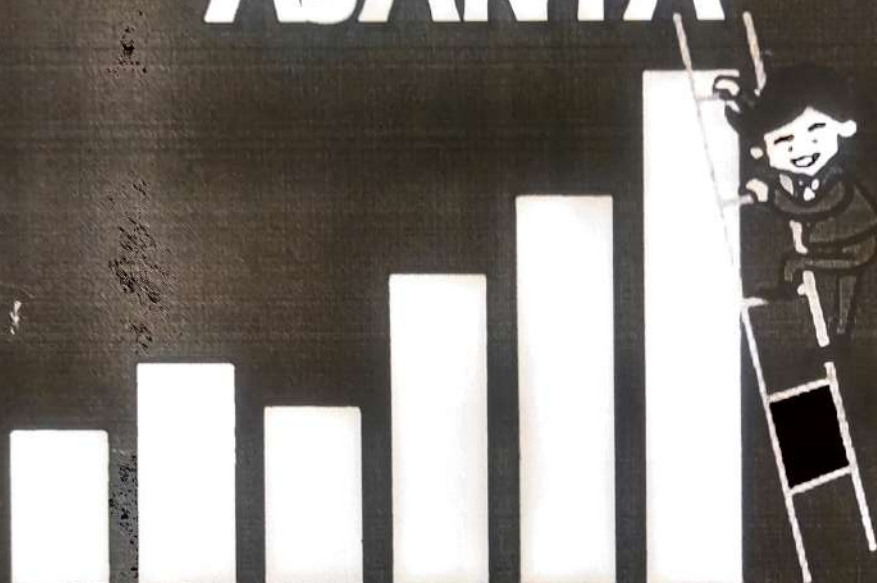


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47. A Role of Human Resource Development

Prof. Nanagouda Paramappa Biradar

Associate Professor, S. S. Arts & Commerce College, Babaleshwar.

Introduction

Human resource development plays an important role in Economic Development. In fact effective use of physical Capital itself is dependent upon human resources.

Due to the reason that if there is under investment in human resources, the rate of which additional physical capital can be productively utilized will be limited since technical, professional and administrative people are required to make effective use of material resources.

Modern economists in recent decades have pointed out that many third world countries have remained under developed on account of under development of human resources, for instance the general masses in these countries are either illiterate or their level of education is very low. Most of them are unskilled and untrained and their general health is very poor. Therefore large scale investments in human resources are needed if physical capital available in these countries is to be used in a more efficient way.

Education and skill training results in human resource development.

Education and economic growth according to Tadaro and smith education contributes to economic growth in the developed & developing countries as follows:

- a) It helps in creating a more productive labour force and yielding in increased knowledge and skills.
- b) It helps in providing widespread employment and income earning opportunities for teachers, school and construction workers, textbook makers and paper printers, school uniform manufacturer etc.
- c) It helps in creating a class of educated leaders to fill vacancies left by departing expatriates or otherwise vacant positions in governmental services, private business and professions.
- d) It helps in providing basic skills and professions and encourages modern attitudes in the diverse segments of population.

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Thank you very much for publishing your article in IJRAR. We would appreciate if you continue your support and keep sharing your knowledge by writing for our journal IJRAR.

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Status of Minorities in Constitution of India Issues and Challenges ^{hHP}

***Dr. J.R. Havinal, Associate Professor, Department of Sociology, Shree Shantaveer Arts and Commerce College, Babaleshwara.**

Abstract

This paper attempts to study India's religious **minorities** facing many problems related to violence and discrimination, and **analyze issues, challenges**. India's population of over 1.2 billion people is only second to China's. Not only is it a large population, it is also religiously diverse; India's Hindu population is nearly 80 percent of its total population, with an estimated 172.2 million Muslims, which makes it the third-largest Muslim country in the world behind Indonesia and Pakistan. Additionally, there are an estimated 27.8 million Christians, 20.8 million Sikhs, and 4.5 million Jains.¹ Since India gained its independence from the United Kingdom on August 15, 1947, it has always been a democratic, secular, and plural society. In recent years, however, religious minorities have witnessed a deterioration of their rights. The Indian government—at both the national and state levels—often ignores its constitutional commitments to protect the rights of religious minorities. National and state laws are used to violate the religious freedom of minority communities; however, very little is known about the laws.

Violence against religious minorities, discrimination, forced conversions, and environments with increased instances of harassment and intimidation of religious minorities are not new phenomena in India, as they have occurred under both the Congress Party and Bharatiya Janta Party (BJP) governments. Following the victory of India's right-wing BJP in May 2014, concerns have been mounting about the fate of religious minorities in India. As feared by many faith communities across India, threats, hate crimes, social boycotts, desecrations of places of worship, assaults, and forced conversions led by radical Hindu nationalist movements have escalated dramatically under the BJP-led government. India faces serious challenges to both its pluralistic traditions and its religious minorities. Muslims, Christians, Sikhs, and Jains generally are fearful of what the future portends. Moreover, Hindus classified as Schedule Castes or Tribes, commonly referred to as Dalits, also are increasingly being attacked and harassed. India's constitution encompasses provisions that emphasize complete legal equality of its citizens regardless of their religion and creed, and prohibits any kind of religion-based discrimination. It also provides safeguards—albeit limited ones—to religious minority communities. Nevertheless, minorities face discrimination and persecution due to a combination of overly broad or ill-defined laws, an inefficient criminal justice system, and a lack of jurisprudential consistency.

Key words: Minority communities, jurisprudential aspects, discrimination, Enrolment, Higher education.

ವಿಶ್ವಚಿಂತನಾ ಮಾಲಿಕೆ -2

ಭಾರತೀಯ ಶಿಕ್ಷಣ ವ್ಯವಸ್ಥೆ ಮತ್ತು ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಗಳು

(Indian Education System & National Education Policies)

(ಭಾರತೀಯ ಶಿಕ್ಷಣ ವ್ಯವಸ್ಥೆ ಮತ್ತು ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಕುರಿತಾಗಿರುವ ಲೇಖನಗಳ ಸಂಪಾದನಾ ಕೃತಿ)

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A study of various stages of Education System in India

- Dr. Nanagouda Paramappa Biradar

Introduction

Education plays a vital role in the development of an individual. Education creates employment opportunities. It helps us in understanding the society and enables us to contribute to development of the society and the nation.

Indian Education provides free and compulsory education for all children in the age group of 6-14. After independence, Education in India had to face many problems and the government of India took many measures to solve these problems. The government appointed education commissions like University Grants Commission, Secondary Education Commission and Indian Education Commission. The government tried to bring improvements in education system by taking into consideration of all these education commissions. The Central and State governments honestly worked hard in reconstruction of education system. Many stages are made in Indian Education System with respect to different age groups of students.

1. Primary Education
2. Secondary Education
3. Higher Education

Primary Education

To develop pre primary education the central government has been providing many facilities and state governments have been providing aid to open Kindergarten schools and Anganwadi schools.

Article 21-A in the constitution of India states that free and compulsory primary education should be given to all children in the age group of 6 to 14 years. Primary education is a formal, traditional and systematic education. Primary education is from first standard to eighth standard.

National Education Commission has divided primary education into two categories:

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AN INDIAN PERSPECTIVE ON DIRECT TAXES: PERSONAL INCOME TAX AND CORPORATE TAX

Dr. N. P. Biradar

Associate Professor, Department of
Economics, S. S. Arts and Commerce College,
Babaleshwar, Vijayapur, Karnataka

Abstract

Taxation serves as a crucial revenue source for governments, significantly impacting the economic development of a country. A well-designed tax structure, which promotes business ease and minimizes opportunities for tax evasion, contributes to the prosperity of an economy. Conversely, a tax system lacking measures to prevent tax evasion and hindered business facilitation hampers a country's economic growth. Hence, the taxation structure plays a vital role in a nation's progress. India boasts a well-established taxation framework, with the authority to impose taxes and duties allocated among the three tiers of government in accordance with the provisions of the Indian Constitution. This study exclusively relies on secondary data and various websites the Government of India maintains.

Key-words: Indian Economy, Impact, Direct Taxes, Personal Income Tax and Corporate Tax

Introduction

Taxation in India is implemented by both the Central Government and State Government, with additional minor taxes imposed by local authorities like municipalities and local governments. In the past five years, the central and state governments have undertaken significant policy reforms and process simplification initiatives, aiming to enhance

productivity, fairness, and automation.

Statement of Problem

The responsibility of a government in any country is to ensure that its citizens have access to fundamental amenities that enhance their quality of life. This is primarily because individuals are unable to independently provide these amenities on their own.

Literature Review

Numerous studies have been conducted on various aspects of income tax structure, encompassing personal income tax and corporate tax. The Indian Taxation Enquiry Committee (1924) was appointed by the government of India with the objective of examining the taxation burden on different societal groups, ensuring tax equity, and proposing alternative sources of taxation. Led by Charles Todhunter, the committee put forth several recommendations to enhance income taxation, including:

1. Allowing the carry-forward and set-off of losses sustained in one year against subsequent years.
2. Taxing the income of married couples based on their combined income at applicable rates.
3. Treating companies formed solely for the purpose of tax avoidance through the withholding of dividends as firms.
4. Granting authority to officers to determine the liabilities of unregistered firms in certain cases, as if they were registered, if deemed reasonable.

These recommendations aimed to improve the effectiveness and fairness of the income tax system.

Objective

1. The objective of this study is to assess the contribution of personal income tax and corporate tax to the economic growth of India. It aims to examine the extent to which these tax types have played a role in fostering economic development and prosperity within the country.

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AN INDIAN PERSPECTIVE ON DIRECT TAXES: PERSONAL INCOME TAX AND CORPORATE TAX

Dr. N. P. Biradar

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Economics, S. S. Arts and Commerce College,
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Abstract

Taxation serves as a crucial revenue source for governments, significantly impacting the economic development of a country. A well-designed tax structure, which promotes business ease and minimizes opportunities for tax evasion, contributes to the prosperity of an economy. Conversely, a tax system lacking measures to prevent tax evasion and hindered business facilitation hampers a country's economic growth. Hence, the taxation structure plays a vital role in a nation's progress. India boasts a well-established taxation framework, with the authority to impose taxes and duties allocated among the three tiers of government in accordance with the provisions of the Indian Constitution. This study exclusively relies on secondary data and various websites the Government of India maintains.

Key-words: Indian Economy, Impact, Direct Taxes, Personal Income Tax and Corporate Tax

Introduction

Taxation in India is implemented by both the Central Government and State Government, with additional minor taxes imposed by local authorities like municipalities and local governments. In the past five years, the central and state governments have undertaken significant policy reforms and process simplification initiatives, aiming to enhance

productivity, fairness, and automation.

Statement of Problem

The responsibility of a government in any country is to ensure that its citizens have access to fundamental amenities that enhance their quality of life. This is primarily because individuals are unable to independently provide these amenities on their own.

Literature Review

Numerous studies have been conducted on various aspects of income tax structure, encompassing personal income tax and corporate tax. The Indian Taxation Enquiry Committee (1924) was appointed by the government of India with the objective of examining the taxation burden on different societal groups, ensuring tax equity, and proposing alternative sources of taxation. Led by Charles Todhunter, the committee put forth several recommendations to enhance income taxation, including:

1. Allowing the carry-forward and set-off of losses sustained in one year against subsequent years.
2. Taxing the income of married couples based on their combined income at applicable rates.
3. Treating companies formed solely for the purpose of tax avoidance through the withholding of dividends as firms.
4. Granting authority to officers to determine the liabilities of unregistered firms in certain cases, as if they were registered, if deemed reasonable.

These recommendations aimed to improve the effectiveness and fairness of the income tax system.

Objective

1. The objective of this study is to assess the contribution of personal income tax and corporate tax to the economic growth of India. It aims to examine the extent to which these tax types have played a role in fostering economic development and prosperity within the country.