

ದಶಮಾನೋತ್ಸವ ವರ್ಷ 2018-19

ದಾವಣಗೆರೆ



ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

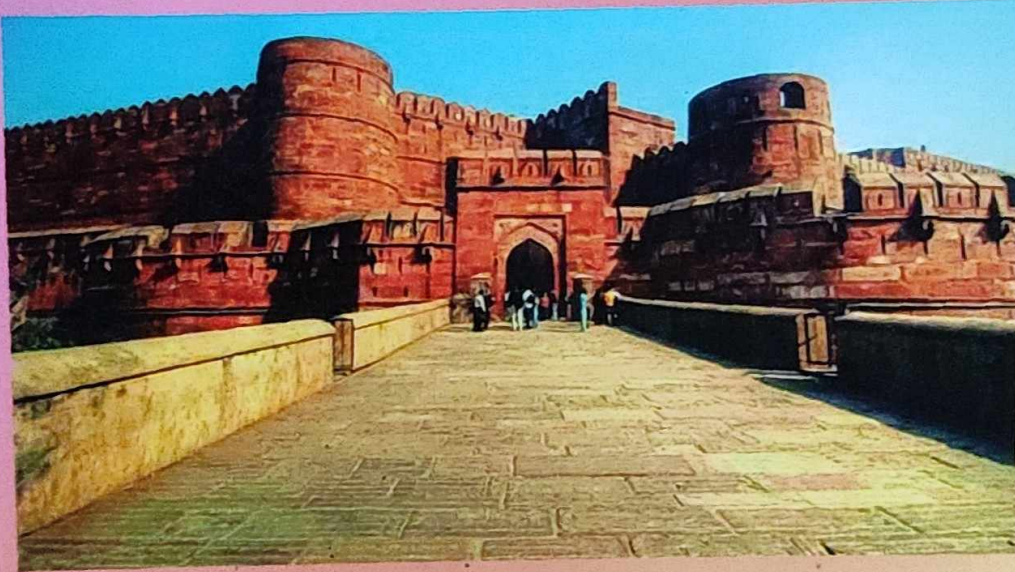
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ 577007, ಕರ್ನಾಟಕ

# ಭಾರತ ಇತಿಹಾಸ ಮತ್ತು ಇತಿಹಾಸ ರಚನಾಶಾಸ್ತ್ರ

ಇತಿಹಾಸ ಪುನರಚನೆಯಲ್ಲಿರುವ ಸವಾಲುಗಳು

ರಾಷ್ಟ್ರೀಯ ವಿಚಾರ ಸಂಕಿರಣ

29-30 ಮಾರ್ಚ್ 2019



ಸಂಪಾದಕರು

ಡಾ. ವೆಂಕಟರಾವ್ ಎಂ ಪಾಲಾಟಿ



ಇತಿಹಾಸ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನ ವಿಭಾಗ

**Prof. S. V. Halse**  
Honourable Vice-Chancellor



**Davangere University**  
Shivangotri-577007.

### MESSAGE

I am delighted to know that the Department of History has organized two day national seminar on the occasion of decennial year celebration. The theme selected for the deliberation is of contemporary relevance across the globe. The edited Volume entitled **“History and Historiography of India: Challenges in Rewriting the History”** is a collection of selected best articles to be presented in the seminar. This Kind of Research based books are instrumental in the progress of cognition of the readers around the world.

Scientific thoughts, meaningful debates, new questions worthy of research and the opinion which are expressed through mutual conversation are going through intellectual process. The department of History through this momentous intellectual activity has provided eloquent stage to the students and scholars to express their viewpoints through research and thought process.

I would like to congratulate and wish great success to all those who are enthusiastically involved in this intellectual exercise and the editorial group who have organised the seminar and publishing this book. I am sure that the various stakeholders of the society will be benefited from this book.

(Prof. S. V. Halse)  
Vice Chancellor  
29th March, 2019



# DAVANGERE UNIVERSITY

HISTORY AND HISTORIGRAPHY OF INDIA



9 789388 155102 1 0 1127 >

Decennial Year 2018-19

**DAVANGERE**



**UNIVERSITY**

Shivagangotri, Davangere-577 007 Karnataka

**HISTORY AND HISTORIOGRAPHY OF INDIA:  
CHALLENGES IN REWRITING THE HISTORY**

**National Seminar 29-30 March 2019**

**Editor**

**Dr. Venkatarao M Palati**

M.A., M.Ed., M.Phil., PGDHE., Ph.D.,

Chairman

Department of Studies and Research in History

Davangere University, Shivagangothri, Davangere-07

**Editorial Board**

**Dr. H.S. Rakesh**

M.A., M.Phil., B.Ed., PGD in A,C&T., Ph.D., D.Litt.,

Teaching Assistant

Department of Studies and Research in History

Davangere University, Shivagangothri, Davangere-07

**Dr. P. Nagabhushanagoud**

M.A., B.Ed., PGD in A,C&T., PGD in Epi., Ph.D.,

Teaching Assistant

Department of Studies and Research in History

Davangere University, Shivagangothri, Davangere-07

**DEPARTMENT OF STUDIES AND RESEARCH IN HISTORY**

# **HISTORY AND HISTORIOGRAPHY OF INDIA: CHALLENGES IN REWRITING THE HISTORY**

**Editor :**

**Dr. Venkatarao M Palati**

**Published by :**

Department of Studies and Research in History  
Davangere University, Shivagangotri, Davangere,  
Karnataka 577007, India

Cell- +91 80738 22271+91 99868 10066, +91 97404 81715

Email : [hodhistorydud@gmail.com](mailto:hodhistorydud@gmail.com)

Pages: IX+ 226 = 237

Price: 400/-

©Editors

**ISBN: 978-93-88551-02-1**

Cover page: Indrakumar H.B.

**DTP and layout by :Revanasiddappa H.**

**Printing by : Malleshwara Printers, Bhadravati**

## **Disclaimer**

The Authors solely responsible for the contents of the papers compiled in this book. The publishers or editors don't take any responsibility for the same in any manner. Errors, if any, are purely unintentional and readers are requested to communicate such errors to the editors or publishers to avoid discrepancies in future.

## ಪಲವಿಧಿ

1. ಹೊಸ ಸಾಧ್ಯತೆಗಳಿಗೆ ತೆರೆದ ಕರ್ನಾಟಕದ ಸಮಕಾಲೀನ ಶಿಲ್ಪಕಲೆ/ 12  
-ದತ್ತಾತ್ರೇಯ. ಎನ್. ಭಟ್ಟ.
2. ಸ್ವಾತಂತ್ರ್ಯ ಸಂಗ್ರಾಮದ ಸಂದರ್ಭ; ಕನ್ನಡ ಕವಿತೆಗಳಲ್ಲಿ ರಾಷ್ಟ್ರೀಯತೆ, ನಾಡು, ನುಡಿ ಪ್ರಜ್ಞೆ / 15  
-ಅಂಜನಪ್ಪ ಡಿ
3. ಜಲಶ್ರೇಯ ಬರವಣಿಗೆಗಳಲ್ಲಿ ವಿವಿಧ ಆಯಾಮಗಳು/ 18  
-ಡಾ.ಎಂ.ಹೆಚ್.ವಿಜಯಕುಮಾರ್
4. ಭಾರತ ಸ್ವಾತಂತ್ರ್ಯ ಹೋರಾಟದಲ್ಲಿ ಪ್ರಾಂತೀಕಾಲ ಮಹಿಳೆಯರು/ 22  
-ಡಾ.ಶಾಪ್ಪಾಪ್ಪಿ ಜಿ.,
5. ದಾವಣಗೆರೆ ಜಿಲ್ಲೆಯಲ್ಲಿ ಜೈನ ಧರ್ಮ/ 27  
-ನಾಗರಾಜ ಹಿ. ಕುರ್ಕಿ.
6. ಕರ್ನಾಟಕ ರಾಜ್ಯ ರೈತ ಸಂಘ: ಒಂದು ಅವಲೋಕನ/ 31  
-ವಿಶ್ವನಾಥ .ಕೆ.ಎನ್.
7. ಭಾರತದಲ್ಲಿ ಶೈಕ್ಷಣಿಕ ವ್ಯವಸ್ಥೆ ನಡೆದು ಬಂದ ದಾರಿ/ 35  
-ಶ್ರೀಮತಿ ನಿರ್ಮಲಾ ಶಾಂತಕುಮಾರ
8. ಭತ್ತಿ ಚಿತ್ರಕಲೆ/ 40  
-ಹೇಮಲತಾ ಎನ್. ಎಸ್.
9. ಹಾವೇರಿ ಜಿಲ್ಲೆಯ ಪ್ರಾಚೀನ ಶಿಕ್ಷಣ ವ್ಯವಸ್ಥೆ/ 43  
-ಡಾ.ಶಿವಯೋಗಿ ಕೋಲಶೆಟ್ಟಿ
10. ಕರ್ನಾಟಕದಲ್ಲಿ ಮುದ್ರಣಕಲೆ ಪ್ರಯೋಗಗಳು/ 48  
-ಶಿವಲಂಕರ ಸುತಾರ್





# Contemporary Economic Issues in India

Volume -1



Editors in the front/inside page :

**B. P. Veerabhadrapa**

**N. K. Gowda**

**K. B. Rangappa**

**S. Suchitra**

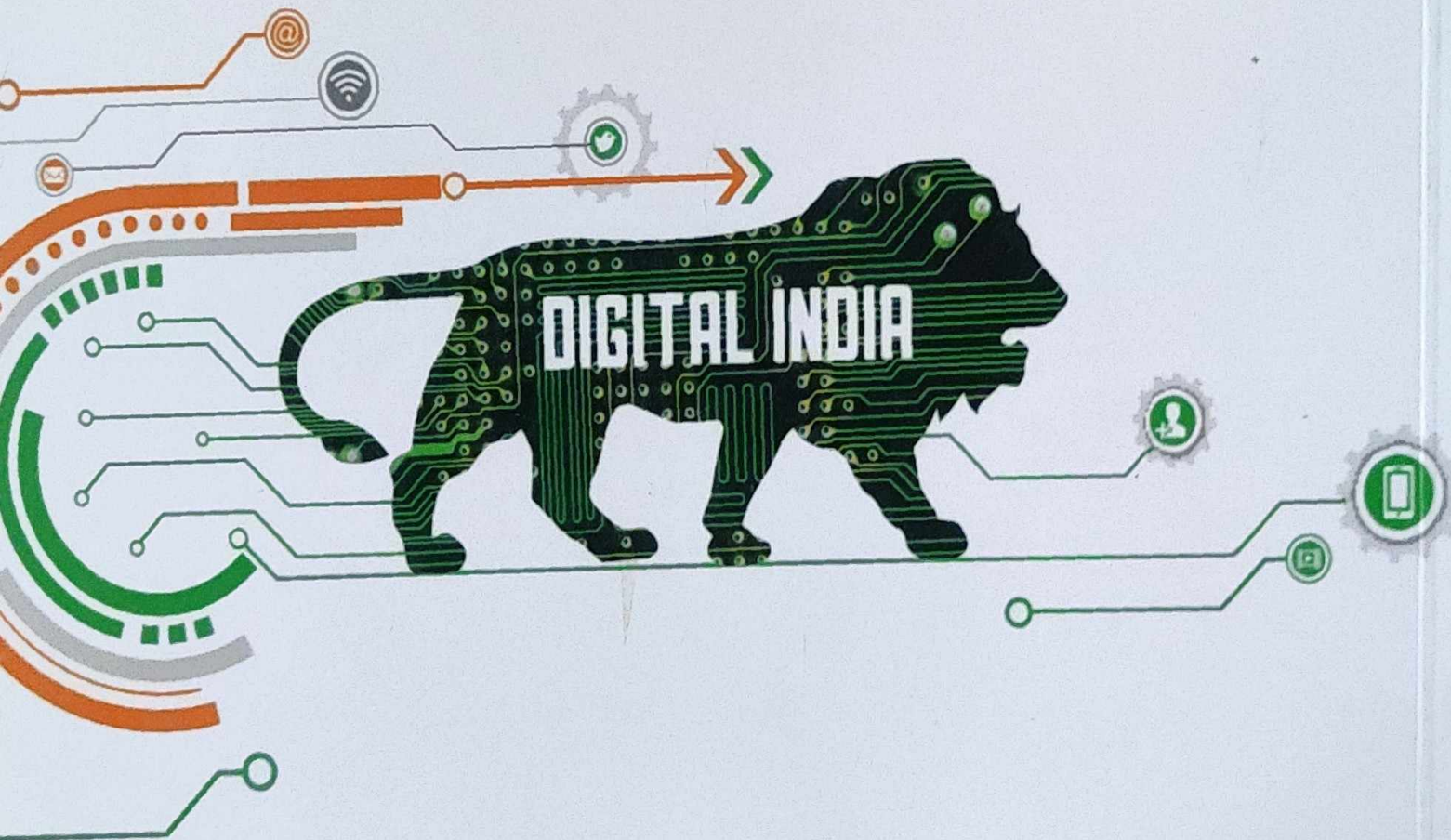
**M.S. Guruprasad**








# Primary Healthcare Centers



CONTEMPORARY ECONOMIC ISSUES IN INDIA



9 789384 535049 0 1 1 2 3 >

 **JEEVAN PUBLICATION**  
Bhadravathi-577301

**DAVANGERE**



**UNIVERSITY**

*Triloki C D*  
*Teaching Assistant*  
*Department of Research*  
*and Studies In*  
*Commerce.*  
*2018-19.*

**Jnanagangotri, Chitradurga**  
**Department of Economics**

## *Contemporary Economic Issues in India*

**(Volume-I)**

### **Editors**

*Prof. B.P. Veerabhadrappe*  
*Prof. N.K. Gowda*  
*Prof. K.B. Rangappa*  
*Smt. S. Suchitra*  
*Mr. M.S. Guruprasad*

**Department of Studies in Economics**  
**Jnanagangotri Campus, Chitradurga,**  
**Davangere University**  
**Karnataka**  
**India**

**March 2019**

21	Basavanagowda T , Dr. Sarah Razack & Dr. B.P. Veerabhadrappa <sup>3</sup> Impact Of Demonetization On Different Sectors Of The Indian Economy Dr. Hanumanthappa	131-136
22	Impact Of GST On Various Sectors In Indian Economy Arjuna. E & Dr. Manoj Dolli	137-141
23	Issues, Challenges And Policies On Mgnrega Programme: A Case Study C. Deepa	142-146
24	Empowerment Of Rural Poor Through MGNREGA: With Special Reference To Karnataka Dr. Muniraju M & Dr. Jayasheela	147-151
25	Critical Analysis Of Swachh Bharath Mission In Rural India Govindaswamy B K & Dr K B. Rangappa	152-156
26	Trends In Tax Revenue And Non-Tax Revenue In India-An Empirical Analysis Beena L N, Suchitra. S & Veerabhadrappa B P	157-160
27	Institutional Support For Development Of Rural Women Entrepreneurs In India Muttesha. N & Priyanka M.S	161-167
28	A Study On Issues And Challenges Of Women Empowerment In India Uma S & Puneeth Kumar G B	168-174
29	Strategies For Inclusive Growth In Health Insurance Schemes Naveena.L & Prof.S. Venkatesh	175-180
30	Growth And Performance Of Coir Industry In India Vidyadhare A.R & Mohana G	181-186
31	An Overview Swachh Bharat Mission: Rural Sanitation Situation In India Dr.G Srikantha Nayaka	187-197
32	Role Of Swarnajayanti Gram Swarojgar Yojana On Poverty Alleviation Programme In Rural India Husensab Nadaf	198-203
33	Impact Of GST On Indian Economy Krishnamurthy. S.	204-209
34	Regional Inequality In Human Development In India Dr. Niranjan R & Rajappa S	210-218
35	A Study On Socio Economic Effect Of Demonetization In India Anneshi R & Dr. N.K. Gowda.	219-222
36	Impact Of GST On Indian Economy Triveni C D & Bibi Kubra**	223-225
37	Factors Determine The Change In Cropping Pattern: A Case Study Of Karnataka Dr. E. Thippeswamy	226-232
38	A Brief View of Rural Sanitation in India Rangaswamy.H.	233-238
39	Work Life Balance Among Women Employees: A Case Study In Davangere District Dr. Suchitra S & Govindamma.M.A	239-244
40	Performance Of Gram Panchayats On Rural Infrastructure Development In Karnataka: Challenges And Ways Forward Raghavendragoud Patil Dr. R R Biradar	245-251
41	Performance Analysis Of National Urban Health Mission In India Devaraja, N. & Dr. B.P. Veerabhadrappa	252-256
42	Micro Finance And Women Empowerment Through Bank Linkage	257-260

## IMPACT OF GST ON INDIAN ECONOMY

Triveni C D \*  
Teaching assistant

Bibi Kubra\*\*  
\*\*M.Com IV semester

Department of Studies & Research in Commerce,  
Davangere University.

trivichuri@gmail.com, bibikubra07@gmail.com , 7676354501, 9591633565

### ABSTRACT

*GST is one of the best tax reform taken place in India 'one nation, one tax' which came into force from 1 July 2017. It is a combination of both tax on goods and tax on services. This system overcomes many more limitations of previous tax systems like CST, VAT, Service tax, CAD, SAD. This system keeps transparency to customers about their tax payments very clearly. And also avoids cascading effect i.e. tax on tax. Due to this system consumption gets increases and there is increasing in production. This paper explains about effect of GST on Indian economy, which prepared based on the secondary data. The data has been collected from reviews, journals, articles, etc.*

**Key words:** GST, economy, Tax.

---

### Introduction:

Before introducing of GST the tax is collected as named called VAT. In this VAT the quantity of taxes at the state & central levels has brought about a complex indirect tax structure in the nation. In this there is no consistency if assessment rates & structure cross wise over state. There is a falling of charges 'tax on tax' & there is credit facility provided to manufacture & the VAT rate should be different from one state to another state. for avoiding multiple taxation system introduced the GST on 1<sup>st</sup> July 2017 as "one nation one tax".

GST is a single tax on the supply of goods & services, right from the manufacturer to the consumers. Input tax credit paid at each stage will be available. India's GDP will be benefited & extra resources will be used for welfare of poor & weaker section. It is also aimed at boosting the Indian economy. This will be done by simplifying & unifying the indirect taxes for all states throughout India.

### Review Of Literature

Dr. Namita Mishra [international journals of basic & applied research, ISSN 2249-3352] In this paper she tells about the GST is a single nation uniform tax levied across India on all goods & services. The introduction of GST expected as a significant steps towards a comprehensive indirect tax reform in the country. The main objectives understanding the concept of GST & find out the short effect of GST on economy. The data should be collected through the secondary basis. She concluded that the GST is levied only on consumption of goods & services.

Pallavi Kapila [international journal of engineering research & application ISSN2248-9622] In this paper she tells about the GST stand for "Goods & services tax"

implemented by the government of India since 1<sup>st</sup> April 2017. The GST was defined as a comprehensive consumption based tax levied upon manufacturing, sales & consumption of goods & services within the transforming the country into one market. Finally conclude that the GST play an important role in the growth of Indian economy. And it would also lead to an increase in GDP.

### Objectives of the Study

- 1) To understand the concept of GST.
- 2) To know the impact of GST on Indian Economy.
- 3) To know the relationship between the GST & Indian Economy.

### Methodology

Methodology is the way of collecting the data. There are two types of data i.e., primary data and secondary data. For the purpose of this research paper the source is be collected through on the basis of secondary data from the Journals, books, research papers, & websites.

### Need For the Study

India has the different types of taxes, it is having lot of confusions Hence it is essential to understand the how GST is effecting to economic operations. Analyse the combination of goods tax and service tax impact on customers and Indian economic system. it is required to know about benefits of GST.

### Conceptual Frame Work Of GST:

GST denotes "one tax one nation" in the regime of Indian indirect tax structure. GST is the most significant & essential physical tax reform in Indian indirect taxation system. Depending upon the transaction the GST should be categories 2 components i.e., intra states & interstate. Intra state means the transaction happens within the state for this the tax should be collect as on the CGST or SGST, because GST dual taxation system it means the central & state both the government have the right to the collected the tax from the taxable person. And the inter-state transaction happens b/w the two state at this time the IGST should be applicable the central government collect this which is an additional tax to be levied, to assure that the tax is received by the importer state.

CGST means the GST to be levied by the center on intra state supply of goods & services would be called CGST.

SGST means GST to be levied by the state on intra state supply of goods & services would be called SGST.

IGST refers to the Integrated Goods & Services Tax which is the part of GST. It is charged on the goods & services supplied from one state to another.

## Impact Of GST On Indian Economy

### Positive impact of GST sector wise:

Sl.No.	Sectors	Impact
1	Consumers goods footwear	Foot tax rate (<Rs.500) to reduced from 9.5% to 5% & >500 to reduced from 24-30% to 18%.
2	Small cars	Small cars which <4 meter length & having the >1500cc engine the tax will reduced by 2-2.5% when compare to the existing rates.
3	Two-wheelers	For this the rate should be reduced by 1% compared to exiting tax rate.
4	Logistic	In consolidation of warehouses across the country with free movement of goods will lead higher volume for logistic companies.
5	Consumers good essential products	Effective tax rate in essential goods (adible oil, hair oil, tooth paste & soaps) under various tax rate slabs.

### Negative impact of GST on Indian Economy

Sl no	Sectors	Impact
1	Restaurants	Tax increased to 18% from 15%.
2	Hotel rooms for rental	Rs.>5000 the tax rate on restaurants increased to 28% from 15%. It should be consequently impact on hotel occupancies.
3	Branded apparels	>Rs.1000 garments will be taxed at 12% from 7%. This will be impact on business as prices & lead to late recovery in sales.

### Findings:

- 1) After implementation of GST Foot tax rate reduced from 9.5% to 5% when compare to existing tax rate.
- 2) Two wheelers rate should be reduced by 1% when compare to existing tax rate.

### Suggestions

The GST is not suitable for present situation because still the many of the areas and goods are not covered under this purview. They are petroleum products, electricity & alcoholic liquor for human consumption.

### Conclusion:

GST is at the infant stage in India. To conclude that the GST has both positive & negative impacts, but the Finance Minister Arun Jetley said that it should implemented for "The India's GDP will be benefitted & extra resources will be used for the welfare of poor & weaker section". On the basis of tax rates we discussed positive and negative impacts on sector wise. GST has its impact on consumer and producer or manufacturing goods.

### REFERENCES:

- 1) [www.researchgate.net](http://www.researchgate.net)
- 2) [Cracku.in](http://Cracku.in)
- 3) [www.google.com](http://www.google.com)
- 4) [www.google.com](http://www.google.com)
- 5) [Gradesfixer.com](http://Gradesfixer.com)
- 6) [www.legalraasta.com](http://www.legalraasta.com)
- 7) CA. Avinash Poddar, GST, second edition, Wolters Kluwer (India) pvt ltd.
- 8) <http://gstexperts.net/>
- 9) <http://taxmann.com>