About the book

In the world of today, we have many social evils existing within the society, that we live in. Take a look! around and you'll find CRIME, bullying, racism, discrimination, illiteracy, child sexual abuse and the list goes on. How to get out of it? What to do?

In my opinion, literature will play a huge part in trying to get the nation to eradicate all such evils and a shape a better society. So, keeping this in my mind, I have penned down the feelings and emotions on the behalf of the victims of such social evils so that people could realize their pain and agony buried in their hearts. This book is an initiative by me to create awareness in the society, esp. the young minds. This book is a motivation in its own way. It is the time to take a stand, raise your voice and, bring a change. Each endeavor that is undertaken by anyone against evils is a worth contribution to the society. Uniqueness of the book is a topic itself, nowhere, a poetry book on the social issues had been presented ever therefore in its own range this book is for everyone because you are too a part of this world where the social evils exist and time has come to be a part of a nobel deed and transform the society.

Swati Nigam

MOMENTS

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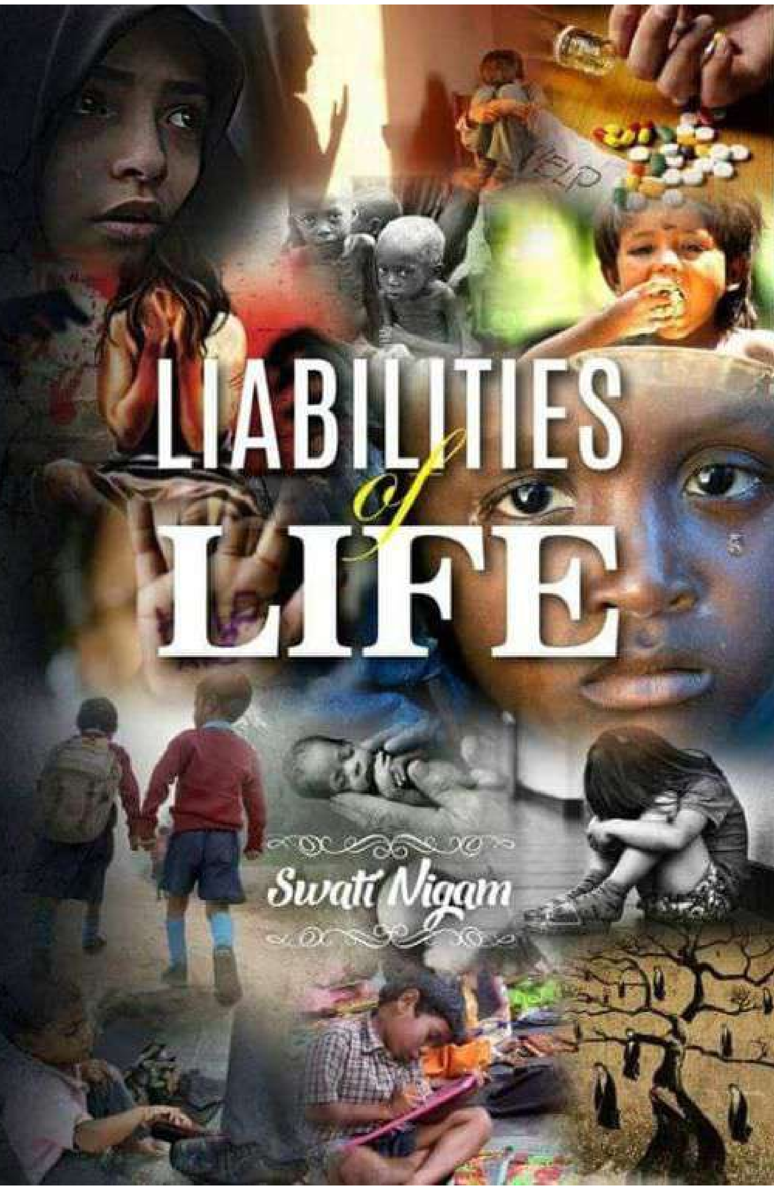
LIABILITIES OF LIFE

author | Swati Nigam



About the Author

Swati khare Nigam is a nonfiction, fiction writer, activist blogger and currently one of India's boldest and most badass young voices. Most of her works are centered on feminism. She is pursuing Ph.D., in English and has published two novels "liabilities of life and Destiny", published 20 articles and a content writer. Swati won the award for women's empowerment, Genius award, many writers awards, Excellence award from Talent Research Association she has been attended various national and international level of conferences as a speaker. Before turning into a writer Author swati has done many things, worked as a teacher, co-ordinater, principal, Director and now as a professor Also, her hobbies are singing, dancing, playing badminton, volleyball.

PROWESS PUBLISHING

2. THEME 2 - ICT ENABLED EVALUATION PROCESS

3. THEME 3 - ISSUES AND CHALLENGES

ISSUES AND CHALLENGES OF ICT IN RURAL AREA

Swati Nigam

Even after so many years after independence India have not been able to move to the stage of "developed nation", the nation is still developing .The Rural development in India is one of the most important factors for growth of the Indian economy.The present strategy of rural development mainly focuses on poverty alleviation, better livelihood, provision of basic amenities and infrastructure facilities.. Public administration, governed by bureaucratic structures built on rationale principles, that dominated the twentieth century, has failed to respond to the changing requirements of the present times.Application of ICT is a paradigm shift to the

traditional approaches that the government has been using past so many decades. With the use of ICT, government renders services and information to the public using electronic means. With the rising awareness amongst the citizens and their better experiences with the private sector- the demand for better services on the part of government departments became more pronounced. The infusion of Information and Communication Technology (ICT) is playing a prominent role in strengthening such a demand. Combining ICT in Rural Development can not only speed up the development process but it can also fill the gaps between the educationally and technologically backward and forward sections of the society. Several e-governance projects have attempted to improve the reach, enhance the base, minimize the processing costs, increasing transparency and reduce the cycle times. The opportunities of ICT application in rural development are immense at the same time the government will also be facing some challenges also. This article majorly focuses on the scope of ICT in Rural Development, the opportunities and the challenges that can come along.

Key words: RD Schemes, SITE experiment, CoLR, Illiteracy etc.

ISSUE AND CHALLENGES OF CURENT EDUCATION

Dr. Kamleshkumar Valabhai Damor

The world is becoming inter connected; technology is continuously altering our relationship to information. Effective in corporation of ICT in teaching practices and improvement of ICT equipment needs to be sustained. This paper tries to introduce the issues and challenges of the in India. Thing sere changing in our Education System very quickly. Changing global conditions demand that we rethink what, but even more important. This

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DIAMOND INDUSTRY IN SURAT

Dr. Hina M.Patel*

ABSTRACT

An International Survey claims that Surat will break all development records by 2019-2035, Surat city, which is associated with the textile and diamond industry, is called the growing economic capital of Gujarat, while Surat city has once again become number one in the world in fastest economic growth city. According to a world-renowned Oxford Economics survey, the average growth rate of Surat is likely to be 9.17 percent from 2019 to 2035. Oxford's search for gross domestic product (GDP), labour market, population, income, consumer spending potential has been ranked at the top of the list of most growing cities in the country. Agra is ranked second with an average growth rate of 8.58 percent, while Bangalore is third with an estimated growth rate of 8.50 percent.

KEYWORDS: Diamond, Gems, Surat, Market, Growth

INTRODUCTION

Surat city is considered to be the hub of diamond and textile industry in the country and the world, including Gujarat. There was a time, however, that shipments from 84 countries were swirling along the shores of the city of Surat. People from all over the world used to travel to other states of the country to trade. Surat was the first city in the country, where the British also established their first pillar for trade. The same city of Surat has once again become the number one city in the world in economic growth. A survey has been released by Oxford Economics. In which, the names of the leading cities have been announced in the list of the most developing cities of India in the next two decades. Surat and Rajkot are the top two cities of Gujarat. Surat is at the top. According to an Oxford Economics survey, Surat's annual growth is likely to average 9.17 percent.

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Rajkot, the only other city in Gujarat, with an 8.33 percent growth rate Ranked seventh. Other cities include Agra, Bengaluru, Hyderabad, Nagpur, Tirupur, etc.

Importantly, Surat, also known as Silk and Diamond City, was named to the list of fastest-growing metro cities in 2017, according to a Ernest & Young report. Oxford Economics Global Cities Research has recently been announced. Surat is ranked No.1 in the list of top 10 cities with the highest economic growth rates. The average growth rate of Surat is 9.17 percent from 2019 to 2035, while Agra is ranked second with an average growth rate of 8.58 percent. Bengaluru is third with an estimated growth rate of 8.50 per cent. Oxford's search for gross domestic product (GDP), labour market, population, income, consumer spending potential has been ranked at the top of the list of most growing cities in the country.

In Surat, it is said that the capacity of attracting Emerging Markets and Labour-Investment is higher than that of various cities in the country. About this, Commissioner of Surat says that if we link the Oxford University survey with the tax collection of Surat, it will prove to be a cow for the Surat government in the future. By 2035, direct and in direct tax collection from Surat will exceed 5 lakh Crore. The tax collection of IT, GST and custom in the year 2018-19 was 23 thousand Crore. The tax collection is likely to cross 35 thousand crores in 2019-20. Considering all three departments and the Chartered Accountant Sector, if the tax collection continues to increase at a rate of 20% from today to 2035, the figure of direct and in-direct tax collection from Surat will exceed 4 lakh crore. At present, the target increase is only 20% per year. Surat diamond burrs are currently being made in Surat along with textiles, which can double Surat's economic growth.

James and Jewellery Export Promotion Council (GJEPC) Regional Chairman says that the credit for making Surat number one goes to the original Suratis, because outsiders were welcomed and well employed by them. Surat is Diamond City, where the world’s entire diamond cutting polices come in, and now after the creation of Diamond Burs, 134 countries will buy the diamond directly from Surat. Diamond industry has a turnover of 1.58 thousand Crore. We grow 1000% in production while in export we also make good growth Achieve every year.

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The 9.17 percent economic growth of Surat will continue if the government and the local system promote other industries, including the diamond and textile industry. Because of the issues related to labour market, population, income, consumer spending, Surat has been included in the list of most growing cities. If the government is indifferent to the industry, it will have a direct impact on issues including infrastructure development and the economic situation will be weak and growth rates will stop.

REAL DIAMOND FADE AGAINST SYNTHETIC DIAMOND

The diamond market has gone down by 50% and there is no demand for polished diamonds in the foreign market; goods are shipped at a cheaper price which is another face of the current market situation of Surat. The coming days are going to get worse – is said by the market experts. Reason is, the synthetic diamond is available at 30 to 50 percent lower price: Even if synthetic diamond jewellery is stripped, only 20 percent of the money is deducted, just like real diamond. Polished operations in diamond markets have gone down to 50%. There is no demand for polished diamonds from the foreign market. So, there is also a temporary break on home buying.

Sources associated with the diamond market said that the situation of diamond industry and market is getting worse day by day. There is currently no demand for jewellery. Manufacturers are now focusing on how to cut diamond production, with manufacturers reducing tendency to discontinue excess production. The goods are being sold very cheaply because they are not sold. So no one is willing to sell the goods.

Synthetic diamond is the key to the diamond industry and current market conditions. Six to eight months ago, the synthetic diamond trade was very down but now the picture has changed. Due to this, no one is asking real diamond right now and the bandits have stopped moving around in the market. Once, the real diamond was considered as the safest investment, but since the trade of synthetic diamond has increased, the value of real diamond is no longer the same. If you want money by stripping real diamond jewellery, you can get 50% of the value of the diamond and 20% of the value of the gold.

While the same is true for synthetic diamond jewellery, the Real Diamond craze is no longer the same. Since the synthetic diamond is available at 20 to 30 percent lower prices

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than the real diamond, the tendency for the purchase of the real diamond has now diminished. Polished production is slowly declining and its impact is also reflected in other diamond-related businesses.

MANUFACTURING UNITS ARE COMPLETELY CLOSING DOWN

Separate ways are being taken to cut manufacturing costs as the diamond industry situation is gradually worsening. Sources said that half a day's leave in manufacturing units was announced on the day of Bhim Eleven two to three years ago. But now the whole situation is getting worse, the diamond artists are been advised to restrict spending. Fear of coming-of-age is still telling factory craftsmen to use whatever salary they get very modestly and not to spend it wrongly. So they could add an extra income. But now that those days are gone, the emphasis is on spending wisely.

INDIA'S DIAMOND INDUSTRY FEARS TO BE PULLED INTO ISRAEL OR BELGIUM

Due to the Nirav Modi PNB scandal, a significant portion of the diamond cutting and polishing business is likely to be pulled into Belgium and Israel due to the global marketplace. Jewellers are suspected of having difficulty financing following the PNB scandal and adversely affecting gold and silver traders. India is the largest cutting and polishing center of rough diamonds in the world. It is believed that in world, 1 out of every 5 diamond polishing is done in India, and Surat is the largest center for rough diamond cutting, polishing and processing from which 50% of diamonds are exported to the world market. Former chairman of the Gem and Jewellery Export Promotion Council (GJEPC), said that the image of the Indian diamond industry has been shaken after the scandal, and some of these firms are planning to move the business to Belgium or Israel. We will also discuss this with Union Finance Minister and take up a meeting with the Ministry to take appropriate decisions in the coming days based on the current situation, which will give a clear idea of Nirav Modi and Mehul Choksi scam.

Israel was the largest producer of polished diamonds in the 70s and 80s. However, due to India's intense competition after that, the main business of diamond trading, i.e. small diamond production was pulled into India. Antwerp, Belgium is currently the hub of diamond business in the world. About 50% of the rough diamond coming from India for cutting and polishing comes from Antwerp. "A large part of the diamond cutting and polishing trade wants to shift to Antwerp," said a diamond exporter. The biggest problem in the diamond business right now is getting financing. After the PNB scandal, banks have increased control for the financing of the diamond industry. Because of this, small businesses will have a lot of trouble getting a loan. Banks are no longer willing to give loans to small diamond units, resulting in unemployment among the people associated with the diamond industry in the country.

CONCLUSION

Looking upon the situation it is likely to be interfered by the Government and the Government should take the necessary actions to prevent this business going out of the country and thus, to maintain the growth ratio of the Surat city. The Government should also plan some appropriate steps to make available easy loans to the small industries of diamond market in Surat.

As the fastest growth of the Surat city effects to Indian GDP as well as the growth ratio of the country, the appropriate action taken by the Government will boost-up the industry again and thus, the new job opportunities will also been created.

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ECONOMIC SITUATION OF LOCAL SELF GOVERNMENTS IN INDIA

Dr. Hina M.Patel*

ABSTRACT

Fiscal decentralisation for rural local governments can be meaningful only when the Panchayat has adequate untied funds to provide public services assigned to them. Untied funds would imply that either the Panchayat should be able to raise tax and non-tax revenues from the sources assigned to them or higher level governments should provide unconditional transfers by way of a share in taxes or block grants. Even though transfers are inevitable at local levels as they do not have the comparative advantage in raising revenues, it is important that they mobilise their 'own' revenues for greater efficiency and accountability.

The provision of services in a decentralised government system is largely dependent upon the willingness and ability of local governments to raise their own revenues. The 73rd and 74th Constitutional amendments assigned state governments the exclusive legislative authority to empower the Panchayat to levy taxes. The major objective of devolving revenue-raising powers to the Panchayat was to enable them function as effective institutions of self-governance by improving their autonomy in planning and decision-making.

KEY WORDS: Panchayat, Revenue, Local Self Government Taxes, Service

INTRODUCTION

While recent studies on Panchayati raj institutions (PRIs) in India have focused on issues relating to the role of the Panchayat bodies in poverty alleviation and employment generation for disadvantaged groups and improved participation of women in decision-making processes, the revenue-raising efforts of the Panchayat has received little attention.

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Two relevant articles published in 2008 in Economic and Political Weekly by Rao and Rao (Expanding the resource base of panchayats: Augmenting own revenues), and Jena and Gupta (Revenue efforts of panchayats: Evidence from four states) analyse the status of revenues raised by the PRIs. The current paper reviews the statutes (Panchayati Raj Acts) of different states in order to study the assignment of revenue raising rights—both tax and non-tax to the three tiers of the Panchayat bodies and examines the extent to which the PRIs has exploited their statutorily designated revenue rights based on a survey conducted in Gujarat, Madhya Pradesh, Maharashtra and Rajasthan for the fiscal year 2018-19. The paper looks into the sources of own revenues of the Panchayat comprising of taxes levied by the community at the grassroots level and non-tax sources as provided by the Central Finance Commissions (CFCs) and finds them to be inadequate (a fact also supported by the survey of PRIs in the four states) thereby underlying the need for undertaking reforms to empower the PRIs to augment revenues. Finally, it suggests measures to augment own revenues of the Panchayat units.

STRUCTURE

In the three-tier PRI structure it is the lower-most tier or the gram Panchayat, which is largely endowed with revenue-raising tax and non-tax powers. Review of the statutes of 23 states reveal that in most states it is only the gram Panchayat that are assigned tax rights. In some states, the block Panchayat is empowered and in about six states, the district Panchayat is empowered to levy taxes, though the number of taxes which they can levy is very limited (NIPFP 2016 study 'Fiscal decentralisation to rural local governments in India: Selected issues and reform options' by Rao *et. al*).

Some taxes assigned to PRIs are designated as obligatory while others are optional. Both in case of obligatory and optional tax the tax rate and the base is decided by the state governments; however, statutes stipulate that optional taxes can only be levied with the prior permission of state governments. The relevant state statute or executive orders issued by the state government lay down the tax rates, tax base and exemptions for taxes assigned to PRIs, along with the maximum rate at which the Panchayat bodies can levy tax. The house and

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building tax, which is the core element in the PRI fiscal domain, is assigned to the gram Panchayat in most states. In states where this tax is assigned to the Panchayat it may either be (i) a specific absolute levy not linked to floor area, or (ii) may have different slabs depending upon the floor area. In many states, the revenue from house tax is virtually stagnant, as rates are not revised periodically in accordance with market values.

In addition to taxes, the Panchayat is also empowered to collect non-tax revenues in the form of fees, fines, and user charges from public property such as irrigation sources, ferry Ghats, wastelands, community lands, orchards, tanks, markets and fairs. Besides, income from properties built by the Panchayat such as public roads, buildings also contribute to non-tax revenues.

PANCHAYAT REVENUES - CURRENT STATUS

A major handicap in analysing Panchayat revenues is the paucity of information and low quality of data on Panchayat finances. There is no national database on Panchayat finances in India and reports of the CFCs are the only source of information. Besides, the data reported by successive CFCs are not comparable or reliable, as was noted by the 13th Finance Commission which is why it did not utilise it.

Table: Revenue Current Source of Anand District

Year	Gram Panchayat		Taluka Panchayat		Zilla Panchayat	
	Own Source	Govt. Grant	Own Source	Govt. Grant	Own Source	Govt. Grant
2015	34%	66%	42%	58%	44%	56%
2016	32%	68%	36%	64%	38%	62%
2017	36%	64%	39%	61%	41%	59%
2018	39%	61%	42%	58%	56%	54%
2019	37%	63%	40%	60%	44%	56%

Source: www.gujgov.in/revenue

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As per the information the on own revenues collected by the Panchayat as a per cent of the gross state domestic product (GSDP) from agriculture and allied activities. Revenue mobilisation by the Panchayat is extremely low and there are significant interstate variations. Among the general-category states the PRI revenue as a percentage of agriculture GSDP varies from 0 per cent in case of Bihar and Jharkhand to 1.45 per cent for Maharashtra. If we include special-category states, this variation is even larger. For all states taken together, this percentage varies between 0.35 and 0.42. It is also evident that the inter-state variation is not only high but has also shown a steady increase over the years. The coefficient of variation of revenue as percentage of agriculture GSDP has increased from 1.417 in 2013-14 to 1.676 in 2017-18. Over the years, own-revenue mobilisation has shown a decline. The all-state own revenue as a per cent of all state agriculture GSDP which was 0.40 in 2013-14 declined to 0.35 in 2017-18 after registering an increase to 0.42 in 2014-15. This only reiterates the point that revenue mobilisation by the Panchayat bodies is abysmal and efforts should be made by the PRIs to mobilise their own revenues.

State-wise per capita own and total revenues at current prices. The figure reveals that during 2013-14 and 2017-18 both per capita own revenue and per capita total revenue have registered an increase. All India per capita own revenue increased from Rs 24.70 in 2013-14 to Rs 34.07 in 2017-18 while per capita total revenue registered an increase from Rs 409.56 to Rs 745.52 during this period. Own revenues of PRIs constitute a very small portion of their total revenues. The generation of own revenues by the Panchayat has been extremely low and they are dependent on fund transfers from the central or state government for their functioning. Such dependence considerably reduces the autonomy of the Panchayat thereby reducing their role to merely performers of agency functions.

The data also suggests that per capita own revenues are higher in states that have higher per capita agriculture GSDP. The correlation coefficient of per capita own revenues and per capita agriculture GSDP is 0.524. Thus, while the revenue mobilisation by the Panchayat is in general low, the states with higher per capita agriculture GSDP mobilised larger revenues.

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OWN REVENUES – SURVEY RESULTS

A survey of 780 gram panchayats, 78 block panchayats and 17 district panchayats in Gujarat, Madhya Pradesh, Maharashtra and Rajasthan for the year 2015-16 corroborates the above results. The data also indicates that a large percentage of gram Panchayat units (74.36) in these states have not collected any tax revenue from the sources assigned to them and around 20 per cent of gram Panchayat units have exploited only one source. The gram Panchayat units generally earn from house tax, water tax and animal taxes. About 27 per cent of surveyed gram Panchayat units do not raise non-tax revenue. Income from physical properties vested with the Panchayat is the major source of non-tax revenues for gram Panchayat units followed by interest receipts from unspent funds received by them under various central and state schemes. Other sources include fees for issuing certificates, fees from shops and buildings in markets and fairs, user charges on services provided by GPs, sale of scrap, and fines.

POOR REVENUE GENERATION – THE REASONS FOR

Although quite a few taxes and fees are assigned to the PRIs, very few sources have been exploited. Poor performance of the Panchayat bodies in generating own revenues can be attributed to a number of factors. Excessive state control over the Panchayat tax domain has limited the autonomy of PRIs. The recommendations of State Finance Commissions (or CFCs) to expand the tax domain of the PRIs have not been heeded by state governments. Besides, tax rates are specific and are not periodically reviewed or revised. For many taxes, a floor rate is absent as only an upper limit is prescribed. This adversely affects revenue mobilisation.

Even within their limited tax domain, PRIs are reluctant to levy taxes and suffer from poor administrative capacity, and electoral politics. Political factors like proximity to voters also act as a disincentive to levy taxes. Besides, elected representatives are often handicapped by the lack of clarity as regards their functional responsibilities and powers to levy taxes.

The gram Panchayat by and large is provided with one secretary who acts as record keeper. However, not all record keepers are gram Panchayat appointees. State appointed record keepers in many instances manage more than one gram Panchayat, resulting in the

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Panchayat having less control over them. With greater emphasis on PRIs as the preferred implementing agency for various central and state development schemes, the Panchayat is over stretched. As a result, augmenting their own revenues takes a backseat.

CONCLUSION

It is important to build the capacity of PRIs to administer and enforce taxes assigned to them. The basic requirement for building their capacity is to create a reliable data and information system. It is also necessary to re-look the tax powers assigned to them and examine the possibility of assigning additional productive revenue handles. With the introduction of value added tax (VAT) at the state level, some of the revenue handles like entertainment tax are been merged with VAT and others like octroi are also (except some area of Maharashtra) abolished for reasons of efficiency and competitiveness. Therefore, new tax handles has become necessary even to maintain the revenues at the prevailing level. It is pertinent to make efforts to augment own revenues of the Panchayat bodies and build its capacity to administer and enforce the taxes assigned to them. A reliable data and periodically updated information system is the key to enforce tax at the grassroots level.

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