



## BOOK OF ABSTRACTS

# 70<sup>th</sup> ALL INDIA COMMERCE of CONFERENCE ICA INDIAN COMMERCE ASSOCIATION

12-14 OCTOBER 2017

CONFERENCE THEME

**REMONETISATION :**  
politics vis-à-vis  
economics



ORGANIZED BY

Faculty of Commerce and Management

**THE IIS UNIVERSITY**

SFS, Gurukul Marg, Mansarovar, Jaipur-302 020

[www.70aicc2017.iisuniv.ac.in](http://www.70aicc2017.iisuniv.ac.in) / [www.iisuniv.ac.in](http://www.iisuniv.ac.in)

ICA website : [www.icaindia.info](http://www.icaindia.info)

Email: [70aicc2017@iisuniv.ac.in](mailto:70aicc2017@iisuniv.ac.in)

**PROGRAM SCHEDULE**  
**70TH ALL INDIA COMMERCE CONFERENCE**  
**INDIAN COMMERCE ASSOCIATION**  
**12-14 October, 2017**

Wednesday, October 11, 2017  
**EXECUTIVE COUNCIL (EC) MEETING OF ICA**  
**Venue : Senate Hall, Kshipra Path Campus**  
**The IIS University, Jaipur**

16:30-17:00	<b>High Tea</b>	30 Minutes
17:00-17:05	<b>Welcome</b> <b>Dr. Ashok Gupta</b> Vice Chancellor, The IIS University, Jaipur	5 Minutes
17:05-17:15	<b>Felicitation of</b> <b>All ICA Executive Members</b>	10 Minutes
17:15-19.30	<b>Executive Council Meeting</b>	
19.00-21.30	<b>Welcome Dinner</b> <b>Venue : Food Court, Community Centre</b> <b>IISU, Gurukul Marg Campus, Jaipur</b>	

**DAY 1 : THURSDAY, OCTOBER 12, 2017**

7:30-9:30      **Breakfast**  
**Venue: Food Court, Community Centre**  
**IISU, Gurukul Marg Campus, Jaipur**

**INAUGURAL CEREMONY**  
**Venue : Conference Hall (Dome)**

10:00-12.15	<b>Welcome</b>	2 Minutes
	<b>Flag Hoisting</b>	5 Minutes
	<b>Vandana</b>	3 Minutes
	<b>Introduction of the Event</b>	3 Minutes
	<b>Lamp Lighting</b>	5 Minutes
	<b>Floral Greetings</b>	5 Minutes
	<b>The IIS University-An Introduction</b>	5 Minutes
	<b>Welcome Address</b> <b>Dr. Ashok Gupta</b> Vice Chancellor, IISU	5 Minutes
	<b>About Conference</b> <b>Prof. Subhash Garg</b> Conference Secretary, AICC	5 Minutes



## AUTHOR INDEX

A Kotishwar			
A. Chandra Sekhar			
A. K. Chatteraj			
A.K.Chatteraj			
Aakriti Tiwari			
Aarti Bahl			
Aashish Garg			
Abdul Rahim Safi			
Abhay Kumar Sharma			
Abhilasha Mathur			
Aditi Sharma			
Aftab Alam			
Aftab Alam Ansari			
Ajay Kumar Mishra			
Deeksha Chaurasia			
Ajeet Kumar			
Ajit Kumar	536, 612		
Akash Agarwal	537		
Akhil Mishra	537		
Akhil Y. Ramteke	538		
Akhilesh Gupta	620		
Akshay Malik	538		
Alka Mittal	539		
Sunil K. Gupta	539		
Alok Mehta	539		
Amit Kumar Nag	641		
Amit Kumar Singh	575		
Amit Kumar Yadav	537		
Amita Chaudhary	540		
Amita Gaba	570		
Amitava Samantha	584		
Amrapali Suryawanshi	541		
Amrik Singh Sudan	542		
Amritanshu Anand	541		
Anand Bardhan	630		
Anand Kumar	543		
Anant Deshmukh	538		
Anil Gupta	542		
Anil I. Ramdurg	561		
Anil Kr. Jha	681		
Anil Kumar	544		
Anil M. Raut	544		
Anis Ahmad	545		
Anish Chandra Mishra	545		
Anish Yadav	546		
Ankit Omprakash Rathi	546		
Ankur Bansal	649		
Ankur Kulshrestha	621		
Annapurna kumari	555		
Anoop Kumawat	547		
Anshul Saxena	547		
Anuj Gupta	672		
Anurag Agarwal	595		
		532	Anurath M. Chandre
		532	Aradhana Borthakur
		533	Aravind C.G.
		606	Archala Shrivastav
		608	Arpana
		533	Arshiya Goyal
		534	Arti Mudaliar
		594	Arun Aggarwal
		553	Arvind Chaudhari
		535	Arvind Kumar
		535	Arvind Kumar
		669	Ashima Chawla
		536	Ashish Kumar
		567	Ashish Kumar Srivastava
		567	Ashish Mohan
		607	Ashok Kujur
		554, 661	Ashok Kumar Gupta
		555	Ashok Kumar Singh
		537	Ashok Kumar Singh
		538	Asif Rashid
		620	Atul P. Naik
		538	Avadhut Bhaupatil Nawale
		539	Avinash Chandra Bose
		539	Avinash Sahurkar
		539	Avinesh Kumar Mishra
		641	Awadh Pratap Shukla
		575	B. M. S. Bhadauria
		537	B. Padmaja
		540	B.Naresh
		570	B.Rajkumar Mayuri Srivastava
		584	Babasaheb Sangale
		541	Balla Appa Rao
		542	Balram Gowda
		541	Basavaraj C. S.
		630	Bhagaban Das
		543	Bharat Meghe
		538	Bhavesh A. Lakhani
		542	Bhuvanchittoria
		561	Binesh Kumar Singh
		681	Binod Prasad
		544	Birendra Kumar Sinha
		544	Braj Mohan Sahu
		545	BrijvasKushwaha
		545	C.K. Dash
		546	C.S.Yatnalli
		546	C.Vethirajan
		649	Chandra Shekhar Ravi
		621	Chetangana Choudhary
		555	Chitra Natarajan
		547	D. Nagayya
		547	D. P. Gupta
		672	D.M. Khandare
		595	D.T. Patil
			Datta Sopanrao Yadav
		548	Debabrata Mitra
		548	Deepak Kumar Mishra
		549	Deepti Maheshwari
		549	Devesh Kumar
		550	Dharamvir
		550	Dharmendra P. Patel
		551	Dhruv Kumar Singh
		534	Dibakar Sahoo
		551	Dilip B Joshi
		552	Dimple
		552	Dinesh Gaba
		553	Dinesh Sharma Mohd Arif
		553	Dinesh W.Nichit
		554	Divya Jindger
		533	Dr. Dinesh Joon,
		658.	Dr. Sangeeta Birua
		554, 661	G. Raju
		555	G.D.Giri
		597	G.K. Sinha
		555	G.R. Joshi
		556	Gajanan G. Babde
		556	Ganesh Kumar
		662	Ganesh Prasad Panda
		557	Gaurang Kumar C. Barot
		557	Gaurav Bagra
		558	Gaurav Bagra
		551	Gaurav Saxena
		558	Gautam Kohli
		560	Gopal Zade
		560	Gurudutta P. Japee
		559	H. K. Singh
		559	H.C. Das
		560	H.K. Singh
		561	H.SrinivasRao
		569	H.Venkateshwarlu
		561	Habiba Abbasi
		562	Hake Pankaj B.
		562	Hanuman Sahai Kumawat
		563	Harish Candra Prasad
		588	Hema Adhikari
		634	Hemant H. Bhatti
		545	Husn Ara
		563	I.N. Tandel
		581	Indrajit Prasad Roy
		573	Indu Shekhar Prasad
		564	Ingle Sangapal Prakash
		565	J. PanduRangarao
		671	J.K.Jain
		582	Jadhav Sanjaykumar J.
		559	Jagruti A. Purohit
		571	Jaipal Sharma
		578	Jay Lalita
		564	Jaya Singh
		566	Jayant Bhagat
		566	Jayant Bhagat



## An Overview of GST: Challenges & Benefits

**Ingle Sangapal Prakash**

Assistant Professor, Hutatmajaywantrao Patil Mahavidyalaya, Himayatnagar, Nanded

GST is the economic integration of India. It lays down a new normal. It is reduce tax evasion, corruption & leading to much better collection that will help exports a lot as all input taxes will get refunded. The importance of GST is to breaks the complicated structure of separate central taxes & state taxes which make uniformity of all taxes and will be applicable across the country. GST is really helpful to achieve the vision of 'Make in India' & it will bring the transparency in the tax system of nation. This study focus on the concept of GST, its challenges and benefits.

## A Study on Usefulness of GST to Tax Payers

**J. PanduRangarao**

Lecturer, Department of Commerce, P.R. Govt College, Kakinada

The idea of moving towards the GST was first mooted by the then Union Finance Minister Shri P. Chidambaram in his Budget for 2006-07. Initially, it was proposed that GST would be introduced from 1<sup>st</sup> April, 2010. The Empowered Committee of State Finance Ministers (EC) which had formulated the design of State VAT was requested to come up with a roadmap and structure for the GST. Joint Working Groups of officials having representatives of the States as well as the Centre were set up to examine various aspects of the GST and draw up reports specifically on exemptions and thresholds, taxation of services and taxation of inter-State supplies. Based on discussions within and between it and the Central Government, the EC released its First Discussion Paper (FDP) on the GST in November, 2009. This spells out the features of the proposed GST and has formed the basis for discussion between the Centre and the States so far.