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(Bi-Annual)**

Vol. : 08

Issue : 15

Month : May - 2024

**રાધાનવલ્લી**



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**DR. C.M. THAKKAR**

CHIEF EXECUTIVE EDITOR :

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**Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur**

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प्रकाशन की प्रत्येक प्रति के कवर पेज के दाहिने ओर के ऊपरी सिरे पर आई.एस.एस.एन. छपा होना अनिवार्य है।

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**Yours sincerely,**

**For Head  
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**EDITORS PROFILE****Chief Editor**

**Dr. C.M.Thakkar** was born on 01<sup>st</sup> June 1966. He graduated in Commerce (B.Com.) in the year 1988 from Gujarat University. Prin. Thakkar did his Post Graduation (M.Com.) from North Gujarat University in 1990 and Ph. D. North Gujarat University in 2004. He had also completed B.Ed. and LL.B. from Hemchandracharya North Gujarat University, Patan.



Prin. Thakkar started his academic career as an Lecturer in Accountancy. After joining the noble profession of teaching, he served this profession in different capacities like Lecturer, Assistant Professor, Professor and Principal at Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur for 25 years.

He has written two books to his credit He participated in long term and short term training programs. He also participated and presented research papers in State, National and International level seminar Conferences etc. He has guided numerous candidates for their Master Thesis and has conducted many Seminars/workshops & Training Programs in the state. He has to his credit many publications in various National and International Journals. He also guided Ph.D students and M.Phil students in the Hemchandracharya North Gujarat University, Patan.

Prin. Thakkar was a Chairman of Board of Studies of Accountancy at Hemchandracharya North Gujarat University, Patan. He has been appointed as Executive Council (EC) member and member of Academic Council Hemchandracharya North Gujarat University, Patan. Looking to his efficiency and capacity to work continuously, he was entrusted with overall responsibility of Principal of college. During this tenure, ACCR has received prestigious accreditation of NAAC with B+ Grade in the year 2013. He was also a member of BUTR, and is a member of Examination Reforms Committee at Hemchandracharya North Gujarat University

He is a Co-ordinator of Dr. Babasaheb Ambedkar Open university of the Radhanpur Study Center. He was also a President of Vanijay Vartual of Hemchandracharya North Gujarat University (Commerce) .He is a member of the Board of Commerce Sankalchand University, Visnagar.He is an invited member of Local Inquiry Committee. He is the role model for the Young Faculty to follow his footprints to contribute meaningfully in enhancing Commerce Education. In short, Prin. Thakkar is a dynamic personality with combination of Academic and Administrative excellence.

**EDITORS PROFILE****Chief Executive Editor**

**Dr. Chirag V. Raval** is M.Com., M.Phil., Ph.D. from Sardar Patel University, Vallabh Vidyanagar. He has 09 years of teaching, administration and research experience. He has been teaching Commerce and Management subjects. Besides above he has been associated as paper setter, moderator and examiner of Commerce and Management subjects.



He possesses many feathers in his crown – Appointed as a member of **College Development Council** from 01/04/2012 to 31/03/2015 in Sardar Patel University, Vallabh Vidyanagar. He has appointed as a member of Board of Studies of Business Studies (Commerce) and Management Faculty at Sardar Patel University, Vallabh Vidyanagar. He was recognized **Ph.D. Guide** in Commerce subject at Sardar Patel University, Vallabh Vidyanagar. He is Life Member of Indian Commerce Association. He has also published various research papers in the various referred journals. He has also participated and presented research papers in several State level, National level and International level seminars and conferences. He has delivered live lecture of Business Organization & Management subject initiated by Higher Education Commissioner, **BISAG** (Bhaskracharya Institute of Space Aeronautics and Geo-Informatics), SANDHAN, Govt. of Gujarat, Gandhinagar. He has delivered lectures at various institutes. He is member, Editorial Board in International Journal AVANSEAZA. He is recognized P.G. teacher in Commerce subject at Hemchandracharya North Gujarat University, Patan. Previously, He was working as Principal (I/c.) at AIMS College of Management & Technology, Bakrol, Anand from June 2009 to January 2016. Presently, He is working as Assistant Professor of Commerce at Shri Trikamjibhai Chatwani Arts & J.V.Gokal Trust Commerce College, Radhanpur from January 2016 onwards.

**EDITORIAL DESK**

I am enormously blissful to present our college Research Journal "RADHANVALLI" : An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual). The ninth issue is being presented to you with all fresh insightful reflections from learned academicians, researchers and scholars.

The journal aims at disseminating research output and provides crucial information about recent developments in the relevant fields, through high quality research papers on the topics related to multidisciplinary subjects

It is slowly but firmly gaining its momentum. I am very much pleased to present the "RADHANVALLI": An International Peer Reviewed Multidisciplinary Research Journal (Bi-Annual) before the readers, academicians and researchers.

The multidisciplinary journal contains the variety of discussions on topics from Commerce, Accountancy, Management, Gujarati, Sanskrit, English, Sociology, Hindi, Physical Education, Library Science, Education etc. We are trying our best to bring before you the latest and authoritative insights into the facilitating world of multidisciplinary education. I hope that all of you will share yours experience, skills, knowledge and education to move our college forward.

In this issue of the journal, we have put together the 06 research papers, regarding diverse interests in the field of multidisciplinary subjects covering the various topics of a prominent researcher has taken meticulous efforts in illumination useful points about multidisciplinary research. We are proud to have you as part of our team and look forward to your future contributions.

I will repay your kindness with a promise to make your time here enriching, and perhaps even transformative.

With sincere thanks,

**Dr. C.M. Thakkar**  
Chief Editor

**Dr. Chirag V. Raval**  
Chief Executive Editor



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**Corporate Social Responsibility in Today's Era****In Special context of Indian Corporates**

Dr. Bhavna P. Bosamia (Assistant Professor)

Shri Trikamjibhai Chatwani Arts and J.V. Gokal Trust Commerce College,  
Radhanpur

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**Abstract**

A strong sense of leadership, ethics and responsibility is asked of business today if it is to meet the expectations and urgent requirements of society. The issue of leadership, ethics and corporate responsibility in their precarious journey from “is” to “ought” to “can be” in their search for purpose that will tap the soul and energize individuals and organizations alike, call for imagination and reflection. They call for the taking of a circuitous route complete with complexity, judgment and explicit, painful recognition of human consequences of management action.

April 22, 2010, is the 40<sup>th</sup> anniversary of Earth Day, and no matter who you are- old or young, male or female, geek or amateur, the planet is something we should all care about. Therefore, it is all the more imperative for the Indian companies to be sensitized to CSR in the right perspective in order to facilitate and create an enabling environment for equitable partnership between the civil society and business. CSR provides the benefits to the organization to gain goodwill in society. Today, there are many organizations that voluntarily serve the purpose of CSR. In this paper we are discussing the CSR activities undertaken by some of the organisations.

**Introduction**

“What is most important is that management realize that it must consider the impact of every business policy and business action upon society. It has to consider whether the action is likely to promote the public good, to advance the basic beliefs of our society, to contribute to its stability, strength and harmony.”

Peter Drucker, the practice of management 1955  
Business and society are bound by contracts in which they operate while business is expected to create wealth and provide opportunity for employment, society is expected to provide an environment conducive for business. As business depends on community in which it operates, society also expects business to make its contribution to the

community. The idea that businesses had certain responsibility gain ground in the nineteenth century, and some businesses had to deal with several ethical issues as they began to operate in international markets.

Private sector organization cannot perform effectively in all corporate responsibility. But their scope can be expanded by mutually beneficial partnerships between companies and nonprofit organizations for improving the community. In fulfilling these social responsibilities companies must select projects carefully and then ensure that sustained involvement and quality management backs them.

Society is a macro-organization. Similarly, a corporation as a group of stakeholders is a micro society. As culture plays a significant role in the organization and development of society, similarly corporate culture plays a dominant role in the management and success of a corporation. The corporate culture is a phenomenon that often distinguishes a good organization from a bad one.

An insight into the content and direction of CSR initiatives of Indian corporate is attempted in the present study titled “CSR in today’s era.” The relevance of the study stems from the fact that many Indian companies stated benchmarking global business procedures in the post liberalization era. Concept like corporate governance, CSR, financial engineering business process restructuring and so forth have captured the attention of Indian corporates and its regulations in recent times.

### **Objectives of the study**

- To study the initiatives taken by the Indian companies to protect the environment.
- To study the direction of CSR in the context of green environment.
- To guide policy formulations for improving efficiency and effectiveness in CSR spending.

### **Research Methodology**

Research design plays a very significant role in all kinds of researches. To carry out the present research work, the researcher consulted various journals, magazines, newspapers and books on CSR, business ethics and corporate governance. The information and literature have been derived from various websites also. The study is

basically desk research. The tool used for the analysis and interpretation of information include SWOT analysis, comprehensive evaluation and observation method.

### **Overview**

Today, the market perception is that companies are looking for businesses that do well to the community, not necessarily make profit. CSR is gaining importance in many countries of the world in the context of designing a business model for sustainable and inclusive development. This topic has received attention of several researchers in different parts of the world. An attempt is made here to present a brief review of some research works that have direct and indirect relation to the research problem.

### **Green Companies**

Initiatives of CSR in Indian Corporates

#### **Indian Oil Corporation (IOC)-**

Oil companies would have to be in the vanguard in improving their production process and making their fuel energy efficient. IOC has worked on biofuels since 1999-2000. Its R & D team came up with a 5% ethanol blend back in 2005. The same year it started working on a hydrogen CNG fuel. CNG does release greenhouse gases but in much smaller quantities than fossil fuels.

IOC's effort to develop cleaner fuels, are already showing some creditable results. IOC's multigrade lubricants have helped Indian railways to save Rs. 1,000 crores on diesel in the last 10 years.

Long term vision

A group of scientists at IOC are working on as many as 61 strains of algae. Everything IOC is trying to develop algae as a carbon scrubber to make cleaner fuel. It wants to cut its carbon emission by 20% by 2012 using algae.

#### **Wipro-**

Wipro has always been proactive on issues like efficient use of water and energy decided to make ecological sustainability a part of its core value. It started this journey in 2007 It launched multiple projects some of which are platinum and gold certified from the green building stand point. Its computer has been rated greenest by Greenpeace for the last two years. It monitors its per employee power consumption which has dropped 18% from 338 kilowatt per hour to 275 kilowatts.



It also decided to invest in businesses that were in some way linked to ecological concerns. In IT Wipro started actively pursuing deals to green a client's data center. It also began offering IT solution to help a client green its business. In 2009 it acquired Mumbai based Aquatec Industries, which enabled it to offer water reuse solution to industrial client. A new division called Wipro Eco-Energy was setup to offer clean energy solutions to organizations. It offers consulting, implementation and managed services in areas like sensor-controlled lighting, energy-efficient cooling and heating systems, clean-coal technology and conversion of organic waste into bio-methane.

### **Mahindra-**

The Mahindra's are figuring out how they can green their entire supply chain. As most Indian and global automakers showed off their small cars, M&M had a green pavilion. It walked the green talk with its Rs. 2500 crore plant in Chakan an industrial town near Pune.

It will use solar energy from the oven exhaust to reduce consumption of LPG and electricity in its paint shop which is expected to result in an annual reduction of 3500 tons of CO<sub>2</sub>. A set of 70 solar dishes will heat water that will be used to cool the paint on vehicle bodies. At each stage of vehicle Mahindra has cost efficiencies to relook through the green shades.

M&M's Zaheerabad plant a region in AP has scarce water, still its plant has seldom had problems. Credit for this goes to the ground water recharging efforts of the plant managers and workers.

### **Infosys-**

Infosys green journey began when former vice chairman Nandan Nilekani said climate change was one of the key challenges that would impact society, and consequently business, in next 25 years.

For this electronic meter were installed in every building, next all the lighting panels, air conditioning and UPS systems. As a result, it was able to make targeted improvements to remotely control power wastage. Infosys also plans to market other sustainability solution to monitor greenhouse gas emissions as well as water accounting.

**Yes Bank-**

The term climate change brings to mind vision of carbon spewing factories or cars, certainly not a bank. Vivek Mehra, MD of Yes Bank's private equity business says that banks can have a lot to do with climate change-in a positive way.

Yes Bank having Rs. 2000 crore engineering client trying to identify clean energy sectors that it can venture into. Its advisory committee will also help in implementation of clean energy plant. It will do so through different things like raising monies, finding technologies and partners, even scouting for acquisition targets.

Yes Bank figured that it couldn't compete with State Bank of India when it comes to lending for a steel projects, so green is Yes Bank's business differentiator.

**ITC-**

About a decade ago, ITC almost closed down its paperboard division running into a big hurdle that prevented it from scaling up. Laws prevented corporate such as ITC from buying plantation, and of course, there was the issue about cutting trees. ITC did was a shift from shareholder focus to stakeholder focus. The wood problem was solved when ITC spent money and time developing saplings that grow fast and in wasteland. This resulted in the benefit of a green cover about 100,000 hectares- 10 times the size of Paris and for every tree that it felled "there was 8-10 standing trees." It is because of this that ITC calls itself a carbon positive group today. ITC paper making process is environmentally friendly- by not using chlorine in the bleaching process- it lowers water pollution.

As with paperboards ITC is making sure sustainability related risks and therefore climate change- related risks, are well addressed in its other businesses too.

**Tata Group-**

The Tatas want all their companies to cut emissions drastically. That job, inside the group's of top five emitters- Tata Motors, Tata Chemicals, Tata Power, TCS & Tata Steel is being done by McKinsey. And for the Tatas the driving force to go green is simply "That is the right thing to do."

- Tata power, currently generates 25% of its power from renewable energy sources.

- Tata motors has been quoted as viewing the issue as an opportunity to design and develop low emission vehicles. Its association with MDI on using compressed air as a fuel is one such initiative.
- Tata steel in Jamshedpur emits 2 tonnes of CO<sub>2</sub> per tonne of steel made. The company plans to reduce CO<sub>2</sub> by taking various measures- to first bring it down to 1.7 and then to 1.5 which will take 5 or 6 years. This will be the worlds best carbon positive plant.
- Tata companies will also follow the principles that if you follow climate change in your manufacturing process- you will get more business from us.
- One of the companies in Orissa, Tata Sponge Iron has already financed an entire plant generating unit through carbon credits.

### **Black Companies-**

The other phase of the companies

- The Bhopal gas tragedy which killed thousands of people due to poisonous gas leaked from “Union Carbide India Limited.” (UCIL’s).
- The pollution created by the “Chemical Industries” of Ankleshwar.
- Jetpur the textile hub situated in saurashtra- facing the pollution problem. The textile effluent has not only polluted the river ‘Bhadar’ but it has also turned underground water colorful- which indicates danger to all creatures- plants, animals and human beings.
- Sabarmati river of Ahmedabad is considered the most polluted river of Gujarat. The reason behind this is the dumping of effluent from industries.

### **Limitations of the paper-**

- Only fewer companies are taken for the study.
- The other phase of the study i.e. Black Companies are not deeply studied.
- The data vary from time to time.
- The study is based on secondary data.

### **Conclusion-**

The CEOs of some Indian companies has undertaken various projects for the betterment of the society. And it is continuously putting efforts towards the fulfillment of CSR. The view that business organization can have obligation other

than usual commercial roles is gaining popularity in the globalization and liberalization initiatives in different parts of the world. But these are more the exception than the norm in corporate India. A majority of Indian companies are waiting for regulation to come in and then comply with it.

There are several missing links in the CSR initiatives of the Indian Companies. Greater amount of transparency and standardization may be brought in for CSR reporting by companies by introducing suitable amendment in relevant legislations by regulatory agencies. Instead of managing and implementing CSR projects individually, companies should pool their CSR funds & float business associations to carry out green projects. This will relieve companies from diverting attention to non-core areas and bring efficiency in CSR projects.

Since CSR is not mandatory, companies should be motivated by the government to set aside a part of their funds for socially responsible projects, Tax incentives recognition etc., may be considered motives in this regard.

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- Business Outlook- may 2010
- Digit Vol. 10 issue-4



અજિત ઠાકોરની 'માવડું' અને 'ગુમડું' વાર્તામાં પ્રગટતું ગ્રામજીવન

ડૉ. અંજનાબેન દિપકકુમાર મકવાણા (અધ્યાપક સહાયક)

ગુજરાતી વિભાગ, આર્ટ્સ એન્ડ કોમર્સ કોલેજ રાધનપુર.

આધુનિકોત્તર ટૂંકીવાર્તાઓ ગુજરાતમાં તળજીવન, આરણ્યજીવન અને છેવાડાના માનવીના જીવનને કેન્દ્રમાં રાખ્યું છે. આમ તળપદ, આરણ્ય અને દરિયાકાંઠાના માનવજીવનના રહસ્યો ઉકેલતી વાર્તાઓ એટલે ગ્રામચેતનાની વાર્તાઓ અજિત ઠાકોરની મોટાભાગની વાર્તાઓ ગ્રામચેતનાની જોવા મળે છે. તેમની વાર્તાઓ સૂરતી લોકબોલીનો ગુજરાતી વાર્તામાં જોવા મળે છે. અજિત ઠાકોરની વાર્તાઓ વિષે નોંધ કરતાં પહેલા અજિત ઠાકોરની વાર્તાઓ વિશેની બે-ત્રણ વિગતો જોઈએ તો તેઓની વાર્તાઓ સૂરતી લોકબોલીનો ગુજરાતી વાર્તાઓમાં પ્રથમવાર માર્મિકને વ્યંજનાપૂર્ણ પ્રયોગ કરે છે. જુદી-જુદી વયના તખુના (યુવાન છોકરો) અનુભવોની વાર્તાઓ છે. ગ્રામજીવન, ઘર, કુટુંબ, ભાઈ, મામા-મામી, મિત્રો, છોકરીઓ વગેરે સાથેના સંબંધ સંવેદનોને પ્રતીકો - કલ્પનોથી આધુનિક વાર્તાની રીતિ અજિત ઠાકોર નિજી ભૂમિકાએથી પ્રયોજે છે.

'માવડું' વાર્તાની અંદર પ્રગટતી ગ્રામચેતનાને તપાસીએ.

'માવડું' વાર્તા વરસાદની કે માવઠાની નથી. પરંતુ અચાનક ચઢી આવેલા વંટોળિયાની છે. વંટોળિયાને લીધે વજાભાઈના ઘરનું છાપરું ઊડી જાય છે. તેથી ઘર સાવ ઉધાડું થઈ જાય તે પહેલા જ નવા પતરા આવી જાય છે. થોડુક રફેદફે થતું રહી જાય છે. આ બાહ્ય ઘટના અને તેની સમાંતરે ભાભી અને દિયરની વચ્ચે આવેલા વંટોળિયાની આંતરિક કથા પણ ચાલે છે. બાહ્ય અને આંતરિક વંટોળિયા અને તેના છેવટનાં આવતા પરિણામની છે.

વાર્તાનાયક શહેરથી દિવાળી વખતે ગામડે આવે છે ત્યારે સજ્જિત ગામડાનું વર્ણન પ્રાદેશિક બોલીમાં કર્યું છે. તળપદી બોલી, તેના રીતિ-રિવાજો, મહેંદીનું દાતણ, તેની વાસ, ગામડામાં ઘાસ માટીથી ધોવાતું માથું આ બધા વર્ણનો વાર્તાના કથન બળને પૂરું પાડે છે. જ્યારે વાર્તાનાયક દિવાળી પછી શહેરથી ગામડે આવે છે. ત્યારે ભાભીના સત્કારમાં આવેગ

રૂપી વંટોળિયાથી નજીક આવે છે પણ છેલ્લી ઘડીએ ભાભી દિયરને ધક્કો મારે છે. કેમકે અત્યંત આવેગમય ક્ષણોમાં વાર્તાનાયકે ભાભીના કાનની બૂટ પસવારી ન હોય તો ભાભીએ કદાચ તેને ધક્કો ન માર્યો હોત. ભાભીના મનમાં તેમના ભાઈની સ્મૃતિની પીડા ઉભરાઈ આવે છે. તેથી તેમના મનમાં સંબંધનો અર્થ બદલાઈ ગયો હશે. બસ આ જ ક્ષણ છે. બચી જવાની આમ, અહીં નૈતિકતાની દ્રષ્ટિએ 'માવડું' બચી જવાની ક્ષણની વાર્તા છે.

વાર્તામાં દિયર અને ભાભી વચ્ચે અરસ - પરસ માટે જન્મેલું શારીરિક આકર્ષણ વાર્તાનો મુખ્યત્વે દોર છે. વાર્તા અંતે જે બનવાનું છે તેના સંકેત વાર્તાકાર આરંભમાં જ આપી દે છે. કેમકે, શહેરથી ગામડે આવતાં ભાભી સાથે થતાં આવકારમાં ફેરફાર અને તે પહેલા વાર્તાના આરંભે સવારથી જ વાદળ ઘેરાયેલા હતા. વાર્તાનાયકને ખાટલાની કાથી ડિલ ધસવાની ચળ ઊઠી છે. દિયર અને ભાભી વચ્ચે આવેલા અત્યંત આવેગમય પળોમાં વાર્તાનાયક ભાભીના કાનની બૂટ પસવારે છે, ભાભી તેને ધક્કો મારે છે. અને તેમના ભાઈની સ્મૃતિની પીડા ઉભરાઈ આવે છે. દિયર અને ભાભીનો શારીરિક આવેગ ક્રિયામાં પલટાય છે. પરંતુ છેલ્લી ઘડીએ ભાભી ધક્કો મારે છે. આ જ ક્ષણે બચી જાય છે.

આમ, વાર્તામાં સજ્જકે વાદળો ઘેરાય, વંટોળ ચઢે, ધૂળ ઊડે અને બે પાત્રોના મનોગત વ્યાપારને ઉપસાવવા માટે સજ્જકે ગામડાના પરિવેશનું ચિત્ર ઊભું કર્યું છે.

આમ, સજ્જકે 'માવડું' વાર્તામાં તળપદ વૈયક્તિક સંવેદનો અને સુરતના ગ્રામીણ વિસ્તારમાં બોલાતી બોલીનું નિરૂપણ કર્યું છે.

'ગૂમડું' વાર્તાની ગ્રામચેતના તપાસીએ તો, વાર્તામાં કથાનાયક તખ્તનો વતનગામ સાથેનો નાભિનાળ સંબંધ છે પણ લોહીના સંબંધોમાં પણ લાગણીનો અભાવ અને સ્વાર્થના ભાવનું જોર વધ્યું છે. યંત્રચેતનાએ ગ્રામચેતના પર કરેલા આક્રમણના પરિણામે ભલાભોળા પરિવાર પ્રેમી ગામડાના માનવીની વૃત્તિઓ પણ બદલાઈ છે. વાર્તાનાયક તખ્તને થયેલા ગૂમડાના પ્રતિક દ્વારા લેખકે કુટુંબના સભ્યોના સંબંધોમાં સ્વાર્થ ભળવાથી પાકેલાં ગૂમડાની પેઠે પીડાદાયક બન્યા છે.

'ગૂમડું' વાર્તાનું વાર્તાકથન અહીં તખ્ત દ્વારા થયું છે. તખ્ત જ વાર્તાનું મુખ્ય પાત્ર છે અને એના દેહે જ સર્જક પણ જાણે આ વાર્તામાં જીવ્યા છે. વાર્તામાં સંબંધોની મતલબી વૃત્તિને પોતાની આગવી વિશિષ્ટ શૈલીમાં આલેખી છે તો વળી એક તરફ તખ્તના પગના ધૂંટણે ઘરે આવવાના બે દિવસ પહેલા થયેલી ફોલ્લી જેમ-જેમ ગૂમડાંમાં પરિણમતી જાય છે. તેમ-તેમ ઘરના ભાઈઓ સાથેના સંબંધો પણ સ્પષ્ટ થતાં લેખકે દર્શાવ્યા છે. ટૂંકમાં તખ્તને થયેલી ફોલ્લી અને એની વેદનાની સમાંતરે ચાલતા સંબંધોનું જાણું તખ્તને ગૂંગળાવે છે. બાના આગ્રહને વશ ઘણા દિવસે તખ્તએ દાતણ કર્યું પણ તખ્ત કહે છે, અવાળા છોલાઈ ગયા છે ને બધું જજરી ઉઠ્યું છે એટલે કે દાતણ કરવાનો એનો પ્રયોગ તદ્દન નિષ્ફળ રહ્યો. જે એના શહેરીકરણની આદતના ઊંડા મૂળીયાને પ્રદર્શિત કરે છે.

વાર્તા નાયકને ગૂમડું થયું હોય છે. આ ગૂમડું વાર્તાના વિકાસમાં સહાયભૂત થતું રહે છે અને છેલ્લે એ ઘરની ડુગ્ગા પરિથિતિનું પ્રતીક બનીને અટકે છે. વાર્તાના અંતમાં 'ખુશબુ' અને 'બદબૂ' વચ્ચેની મગજને ચસકાવી દેતી એ વાસ ! ઘણા વખતથી ઘરમાં દાખલ થતાં બૂ કેમ આવતી હતી? આ વાસ સાથે ગુમડાનું સંયોજન જ છે વાર્તામાં સર્જકે સંબંધોની પીડા અને તખ્તની શારીરિક પીડાને સમાંતરે દર્શાવી છે. વેકેશનમાં ઘરે આવેલા તખ્તને જોઈને બધાને તખ્ત પાસે કંઈક ને કંઈક મદદની અપેક્ષા છે. તખ્તની સાથે પ્રેમાળ વ્યવહારમાં કોઈને રસ નથી. પરંતુ તખ્તને લ્હર છે. એટલે કે કંઈક મદદ કરે એવી અપેક્ષા છે. તો ઘરમાં પરિસ્થિતિ પણ એવી છે કે ચા ની અંદર દૂધ નાખવામાં પણ નથી આવતું ત્યારે બા કહે છે કે પાન્થર દૂધ લાવીએ છીએ ઇ પહોંચી વળવું જોઈએ ને. આમ ફૂવાવાળું ફૂવાવાળું ખેતર વેંચવાની વાત નીકળે છે ભાઈઓ ખેતર વેંચી પોતાના સ્વાર્થ ખાતર બધું વેંચવા તૈયાર થઈ જાય છે. આમ ગામની વાસ્તવિકતા ગૂમડું વાર્તામાં જોવા મળે છે.

વાર્તાનાયક તખ્ત જે શિક્ષક છે. વેકેશનમાં વતનમાં આવ્યો છે. ઘરમાં બધું બદલાઈ ગયેલું લાગે છે આમ તો ચારેક વેકેશનથી આવી અનુભવ વાર્તાનાયકને થાય છે. જો કે બા તો કહે છે 'એખલો હે'ર માં રેઇ રેઇને એલકગંધારો થેઇ ગીયો છે. વાર્તાનાયક તખ્તના ધૂંટણે થયેલી ફોલ્લી ધીમે-ધીમે ગૂમડાનું રૂપ લે છે. જે પરિવારની ધીરે-ધીરે બદલાતી વૃત્તિનું સૂચક બને છે. આ સંદર્ભે જયેશ ભોગાયતા કહે છે કે,

"ગૂમડું બગાડનો સંકેત છે, તેમ પીડાનો સંકેત છે, જુગુપ્સા, અણગમો વાર્તાનો પ્રધાન સૂર છે, વાર્તાનાયક તખું વાર્તાકથન છે સ્વયંવૃત્તાંશીલ (Antodiegetic) પ્રકારનો નિરૂપક છે. તખું અધ્યાપક છે. બૌદ્ધિક છે "સમાજબારો છે." "એકલગંધારો" છે પણ ખરી રીતે તે વેદનાશીલ જીવ છે. "

કથાનાયકનું ગૂમડું ધીમે-ધીમે વકરતું જાય છે. બીજી બાજુ પરિવારના સૌની સમસ્યાઓ રજૂ થતી જાય છે. ગૂમડાની પીડાનું ઘરની પીડામાં રૂપાંતર થતું રહે છે. તખુંના સંબંધોમાં ગૂમડાની પેઠે પીડાનો પણ અનુભવ છે, ગૂમડું સતત વેદનાગ્રસ્તનો અનુભવ કરાવે છે. એમાં નસ્તર મૂકવાથી પણ પીડા તો થવાની જ છે. સંબંધ વિચ્છેદ પણ પીડા તો થવાની જ છે. સંબંધ વિચ્છેદ પણ પીડાનો અનુભવ કરાવે છે. છૂટકારાનો નહીં. આવી ઉપસ્થિતિમાં વ્યથાપીડા અનુભવો નાયક લાચાર જણાય છે.

વાતાન્તે તખું અમદાવાદ પેસેન્જર ગાડીનો ટાઈમ પૂછે છે ત્યાં જણાઈ આવે છે. વતનગામ સાથેનો નાભિનાનો સંબંધ તૂટતો જાય છે. સંબંધોના મૂળ ઊખડી રહ્યા છે. સંબંધો ગૂમડું બની પાકી ગયા છે એમાં વાર તહેવારના સ્પે છાંટવાઈથી બદબૂ ક્યાં સુધી દૂર રહેવાની હતી.

આમ, સંબંધોની સુવાસ જ જ્યાં કૃત્રિમ બની છે ત્યાં સ્વાર્થનો સ્પે ક્યાં સુધી સુવાસ આપી શકે? 'ગૂમડું'ના પ્રતીકનો વાર્તામાં કલામય વિનિયોગ થયો છે. ગામડામાં પણ પ્રેમ અને લાગણીનું સ્થાન તર્ક અને બુદ્ધિએ લઈ લીધું છે જે ગ્રામીણ માનસિકતાની બદલાતી જતી તાસીર છે.

**સંદર્ભગ્રંથ :-**

૧. ઠાકોર અજિત, 'તખુંની વાર્તા' (વાર્તાસંગ્રહ), નવભારત સાહિત્ય મંદિર, ગાંધી રોડ અમદાવાદ પ્રકાશક : મહેન્દ્ર પી શાહ, પ્રથમ આવૃત્તિ-૨૦૦૬,
૨. ભોગાયતા જયેશ, 'આર્વિભાવ', પ્રકાશક પોતે, પાશ્વ પબ્લિકેશન અમદાવાદ-૧, પ્રથમ આવૃત્તિ-૨૦૦૬



**વઢિયારના આંજણાઓ : ઐતિહાસિક દ્રષ્ટિએ****HARESHKUMAR B. CHAUDHARY**

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**સારાંશ:**

આંજણાઓની ઉત્પત્તિના ઇતિહાસ વિશે ઘણી બધી અલગ અલગ કથાઓ- દંતકથાઓ, બારોટોના ચોપડા, અને વિવિધ ઇતિહાસવિદોએ અલગ અલગ મતો રજૂ કર્યા છે જે આંજણાઓના ભવ્ય ભૂતકાળ તરફ દોરી જાય છે. આંજણા ભારતમાં મુખ્યત્વે ગુજરાત, રાજસ્થાન, મધ્યપ્રદેશ, કચ્છ અને મહારાષ્ટ્રમાં તો ગુજરાતમાં 50 થી વધારે ગોળમાં પથરાયેલા જોવા મળે છે અને ખાસ કરીને ઉત્તર ગુજરાતમાં બનાસકાંઠા, સાબરકાંઠા, પાટણ, મહેસાણા જિલ્લામાં આંજણા સમાજ ખૂબ જ મોટાપાયે પથરાયેલો જોવા મળે છે. આમ તો આંજણાઓનો મુખ્ય વ્યવસાય ખેતી અને પશુપાલન છે પરંતુ વર્તમાન સમયમાં આ સમાજે સરકારી નોકરીઓ, વેપાર ઉદ્યોગ, શૈક્ષણિક સંસ્થાઓ, સાહિત્ય, રાજકારણ અને સહકારી ક્ષેત્રોમાં પણ તેઓ ખૂબ જ ઝડપથી આગળ વધી રહ્યા છે. મારા રિયર્ચ પેપરમાં આંજણા ચૌધરી સમાજનો ઇતિહાસ સમગ્ર ભારતના સંદર્ભમાં અને વઢિયારના પરીપ્રેક્ષ્યમાં રજૂ થયેલ છે.

ચાવીરૂપ શબ્દો: આંજણા ચૌધરી, પરંપરાઓ, ઇતિહાસ

**પ્રસ્તાવના:**

આજથી લગભગ 3000 વર્ષથી પણ વધારે જુના આંજણા ચૌધરી સમાજની ઉત્પત્તિનો ઇતિહાસ એકદમ સીધો અને બધા જ પુરાવાઓને સમર્થન આપતો કડીરૂપે

જોવા મળેલ નથી. આમ છતાં ઇતિહાસ વિદોના અથાગ પ્રયત્નો અને પરિશ્રમના ફળ સ્વરૂપે આંજણા સમાજની ઉત્પત્તિ અંગેની સારી એવી માહિતી પ્રાપ્ત થતી જોવા મળે છે. ખૂબ જૂનો ભૂતકાળ ધરાવતા આ આંજણા ચૌધરી સમાજની ઉત્પત્તિ અંગેની માહિતી આપણે અહીં મેળવીશું. આજના જાતિ માટે અલગ અલગ નામનો ઉલ્લેખ થતો પણ જોવા મળ્યો છે.

“આંજણા” શબ્દની ઉત્પત્તિ અંગેની વિવિધ માન્યતાઓ:

આંજણા નામ પાડવા અંગેની વિવિધ માન્યતાઓ નીચે મુજબ કથાઓમાં પ્રચલિત છે.

૧.ક્ષત્રિયોનો સંહાર કરનાર પરશુરામથી બચાવવા માટે આબુ પર્વત ઉપર અર્બુદા દેવીએ ચક્રવર્તી રાજા સહસ્રર્જુનના જીવિત રહેલા આઠ પુત્રો પૈકીના છ પુત્રોને બાળકો બનાવી બચાવી લીધા. પરશુરામને તેમણે “અજાણ્યા” કહી ઓળખાવ્યા તેથી તેમના વંશજોનું નામ આંજણા પડ્યું હશે. બીજા બે પુત્રોને સંતાડી બચાવી લીધા તેમના વંશજો જાટ કહેવાયા.

૨.પાંડવો-કૌરવોના યુધ્ધમાં કૌરવોની હાર થતાં કૌરવ સેનાનાં કેટલાક સૈનિકો ભાગી ગયા. આ ભાગેલા સૈનિકોમાંથી 150 સૈનિકોએ શ્રીમાળ(ભીન્નામાલ) ની 150 નાગર સ્ત્રીઓ સાથે લગ્ન કર્યા. આ સ્ત્રીઓમાં કેટલીક પરણેલી હતી તો જ્યારે કેટલીક કુવારી હતી. જે સૈનિકો આ પરણેલી સ્ત્રીઓ સાથે લગ્ન કર્યા તે ‘આંજણા’તરીકે ઓળખાયા. જેથી તેમના વંશજોનું નામ આંજણા પડ્યું.

૩.ગુર્જરોના સમયમાં ‘આનર્ત’ ના નામથી ઓળખાતા ઉત્તર ગુજરાતમાં વસવાટ કરતા લોકોને ગુર્જરો “અજાણ્યા” આંજણા કે આંજનોના નામથી ઓળખતા હતા. આમ, આ

આનર્ત પ્રદેશમાં વસવાટ કરતા આંજણાઓનું નામ આનર્ત ઉપરથી અજાણ્યો- અજાણ્યા અને તે પરથી આંજણા પડ્યું હશે.

૪.વાંસવાડા રાજ્યના ગડી કસબાના ‘આંજણા’ ગામમાં રહેતા લોકો તે ગામ છોડીને બીજા પ્રદેશમાં વસવાટ કરતા તે ગામના નામ પરથી આંજણા નામ પડ્યું.

૫.ચૌધરી અને જાટોએ સમૂહ જમણ રાખ્યું હતું. જમણમાં દારૂ, માસ પીરસાતા આંજણા ચૌધરીઓએ માં અર્બુદા આગળ માસ- મદિરા ન ખાવા પીવાની પ્રતિજ્ઞા અગાઉ લીધેલ હતી. જેથી ભાણા પરથી ઉઠી ગયા જે આંજણા કહેવાય અને જે જમ્યા તે જાટ કહેવાય.

૬.ગૌતમ ઋષિની પુત્રી અને મહાદેવજીનાં પત્ની “અંજની” ના વંશજો હોવાથી પણ “આંજણા”કહેવાય.

૭.એક દંતકથા મુજબ ‘અંજનગીરી’ કે આંજનાગીરી’ પર્વતના તેમના મૂળ વસવાટના સ્થળ ઉપરથી પણ (અંજના-આંજના)આંજણા નામ પડ્યું હશે.

૮.પાટણની ગાદી ઉપર થયેલા સોલંકી રાજા ભીમદેવની પુત્રી આંજનાબાઇએ આબુ પર્વત ઉપર અંજનગઢ વસાવ્યું અને ત્યાં રહેનારાઓ આંજણા કહેવાયા હશે. સોલંકીઓ ચંદ્રવંશી ક્ષત્રિયો હતા એટલે આ મંતવ્ય પ્રમાણે પણ આંજણાઓ ક્ષત્રિય હશે.

“આંજણા” ચૌધરી જાતિનો ઉદ્ભવ ઐતિહાસિક દ્રષ્ટિએ:

આંજણા ચૌધરી જાતિના ઉદ્ભવ અને તેના રીતરીવાજો વિશે અનેક ઇતિહાસવિદોએ નીચે મુજબના પોતાના મંતવ્યો આપેલ જણાય છે.

આંજણાઓના પૂર્વજો જ્યાં મધ્ય એશિયામાં હતા ત્યાં તે વિસ્તાર એટલે કે રશિયાના ઉઝબેક વિસ્તારમાં હજી પણ તેમના ભાઈઓ રહે છે અને તેનો ‘અરજન’ કે ‘આરજન’

(‘Argan’ ભાષાશાસ્ત્રીઓના મંતવ્ય મુજબ ગ્રીમનો અદલ/બદલ ફેરફારના નિયમ અનુસાર ‘જી’ અને ‘જે’ એટલે કે ‘ગ’ અને ‘જ’ એકબીજા માટે વપરાતા હોય છે.) ના નામથી જાણીતા છે. શ્રી બી. એસ. દહિયાએ આ શબ્દને ભારતીય શબ્દ ‘અર્જુન’ કે ‘અર્જુનાયન’ સાથે સરખાવેલ છે. આ લોકો મધ્ય એશિયામાંથી નીકળી પશ્ચિમ એશિયામાં ઇ.સ. પૂર્વે 1000 પહેલા કે તેની આસપાસ પહોંચ્યા હતા. જ્યાં તેઓ ‘એરઝુનમ’, ‘એરઝેરમ’, કે ‘એરઝન’ નામથી જાણીતા થયા હતા.

“ગુજરાતના પાટીદારો પરંપરા અને પરિવર્તન” માં પ્રા. ડૉ. આર. ટી. સાવલિયા અને શ્રી જ.મ. મલકાણ કણબીનો પરિચય આપતા જણાવે છે કે આજથી સવાસો વર્ષ પૂર્વે શ્રી આર.ઇ.એન્થોવનએ કણબીના વર્ગોમાં ૧.લેઉવા કણબી ૨. કડવા કણબી ૩. આંજણા કણબી ૪. ગુર્જર કણબી ૫. ડાંગી કણબી અને ૬.પટણી કણબીનો નિર્દેશ કરેલ છે. પણ ગુર્જર કણબીનું પગેરું રાજસ્થાનની હદમાં તથા પશ્ચિમ અને પૂર્વ ખાનદેશમાં મળે છે. ત્યાં ડોર અને રેવ એમ બે પ્રકારના પટેલો જોવા મળે હતા. તેમાંથી ‘ડોર’ ભીન્નમાલમાં આવી વસ્યાના ઉલ્લેખ મળે છે.

ઇ.સ. પૂર્વે 600 આસપાસ આંજણાઓના પૂર્વજો પશ્ચિમ એશિયામાંથી નીકળી ભારતના પંજાબમાં આવ્યા હતા અને જેલમ અને ચિનાબ નદીઓના સંગમ સ્થળ નજીક વસવાટ કરતા હતા. મહાન સિકંદરના આક્રમણો સમયે બહાદુરી પૂર્વક સામનો કરનાર આ લોકોને ગ્રીક ઇતિહાસવિદ ડાયોડોરસે ‘અજણસેઈસ’ નામથી ઓળખાવ્યા છે, જ્યારે બીજા ગ્રીક ઇતિહાસવિદ જસ્ટિને તેમને ‘અજેસીને’, ‘અજીણી’, હિઆસેનસેને’, અરજેસીને’, ‘અસેનસોણી’ અને ‘જેસોણે’ જેવા નામથી ઓળખાવ્યા છે.

ગેઝેટિયર ઓફ ઇન્ડિયા-ગુજરાત સ્ટેટ મહેસાણા જિલ્લાના ગ્રંથમાં ડૉ. એસ. બી. રાજગોર આંજણાઓને ગૌર વર્ણ અને મજબૂત બાંધાના ઓળખાવી જણાવે છે કે તેઓ કણબી કરતાં રાજપૂતોને વધુ મળતા આવે છે. તેઓ ઉત્તર ગુજરાતના રાજપૂત રાજાઓના વંશજો હોવાનું તારે છે. મૂળરાજ સોલંકીએ આંજણાઓના ગુર્જર પ્રતિહાર કુળનો ભાણેજ છે. માળવાની રાજધાની ઉજ્જૈન શહેરથી રાજ્યકર્તા ગુર્જર પ્રતિહાર વંશના મહિપાલનો ભાણેજ મૂળરાજ સોલંકી હતો. જે ગુજરાતનો રાજા થયો તે પહેલા દક્ષિણ રાજસ્થાનમાં રાજ્યપાલ તરીકે હતો. રાજસ્થાનમાં વસતા સોલંકી વંશના આંજણાઓ ગુજરાતના સોલંકી રાજાઓના વંશજો કે ભાયાતો હોવાની શક્યતાઓ છે.

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## **IMPACT OF GOODS AND SERVICES TAX ON SMALL SCALE INDUSTRIES IN INDIA**

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### **Abstract:**

A comprehensive dual Goods and Services Tax (GST) has replaced the complex multiple indirect tax structure from 1 July 2017. It is the biggest tax reform ever happened in India. Major intention behind introduction of GST in India is to abolish multiplicity of indirect taxes, cascading effect and reduce tax burden these can possible through only by levying GST. Because the name indicates, the GST can be levied each on items and offerings. GST is a tax that needs to pay on supply of products and offerings. Any person, who is presenting or supplying goods and services, is liable to pay GST. The paper highlights the impact of GST on Indian SSIs. SSIs are a major driver in the Indian economy, contributing to, it accounts for nearly 40% of the country's industries production, 42% of exports and 65% of the employment opportunities. Therefore, an attempt made to address the impact of GST implementation on SSIs. This paper signifies benefits of GST on SSIs, and problems faced by SSIs by implementation of GST.

**Keywords:** GST, SSIs, Impact.

### **Introduction to SSIs and GST**

Small Business Enterprises (SBEs) sector has emerged as a highly vibrant and dynamic sector of the Indian economy over the last six decades. SBEs not only play crucial role in providing large employment opportunities at comparatively lower capital cost than large industries but also help in industrialization of rural and backward areas, thereby, reducing regional imbalances, assuring more equitable distribution of national income and wealth. India's concern and support for SBEs can be traced back to the special concern of Mahatma Gandhiji for handicraft and village-based industries. SBEs



are complementary to large industries as ancillary units and this sector contributes enormously to the socio- economic development of the country. The SBEs sector has the potential to spread industrial growth across the country and can be a major partner in the process of inclusive growth and sustainability.

The SBEs Sector has emerged as a dynamic, vibrant sector of the economy and holds the key to economic prosperity in an economy like ours. In fact, it accounts for nearly 40% of the country's industries production, 42% of exports and 65% of the employment opportunities. Almost 27 years have passed since the process of LPG and it has in a way opened the doors of fortune for SBEs. Start- ups are the engines of exponential growth, manifesting the innovation with catalytic effect of technology. Technology empowers the less empowered and paves the way for reaping rich economic benefits of the country. India is at crossroads, where it now has to cater to the aspirations of a billion people. Existing frameworks can prove to be inadequate and there is a great need to leverage a billion minds and become a global power. In today's era SSI are known as modern SSI. Modulations as widely accepted by SSI with heavy range of product by these industries.

The product which are modernly manufacture in SSI are includes product like plastic, chemicals, glass, ceramic, mechanical items hardware, electronic items, automobile parts, bicycle parts, sports goods, stationery items, watches agriculture product, fishery product, infrastructure products, cotton and handloom, railway support product, technology support product, research and development instrument etc. Economic development of a country is directly related to the level of industrial growth. The expansion of industrial sector leads to a greater utilization of natural resources, production of goods and services, creation of employment opportunities and improvement in the general standard of livings.

**GOODS AND SERVICES TAX (GST)** is a single tax to be levied on the supply of goods and services. It will be borne by each part of the goods and services supply chain, right from the manufacturer to the consumer. Taxes paid on the purchase of goods or services (called Input Tax), whether for resale or for producing/ manufacturing a new

item, will be utilised as credits to offset the tax to be paid on sale of the said goods. This process will be repeated as many times as the said goods change hands in the original form or in a new form. Start-ups and entrepreneurship are the best way forward in

becoming a knowledge superpower. In recent years, the Indian start-up ecosystem has really taken off and come into its own-driven by factors such as massive funding, consolidation activities, evolving technology and a burgeoning domestic market, a home to a new breed of young Start-ups, has clearly evolved to become the third largest base of technology Start-ups in the world. There are about 50 crore SBEs in India where 4.6 lakhs SBEs are in Karnataka State alone. Out of which, 35% have become sick due very many reasons. At present they are facing many challenges in many spheres. It is high time focus our attention to basically save them.

Taxes are merged with GST The new GST will subsume or merge within itself the following Central, and State taxes: Central tax Excise Duty (CENVAT), Service Tax, Additional Excise Duties, Additional Customs Duty or Countervailing Duty (CVD), Special Additional Duty (SAD) on Customs, all Surcharges and Cess, Central Sales Tax (CST). State Taxes: State VAT or Sales Tax, Central Sales Tax (CST), Luxury Tax, Entry Tax (all forms)

Entertainment and Amusement Tax (except when levied by the local bodies), Taxes on advertisements, Purchase Tax, Taxes on lottery, betting and gambling, State Surcharges and Cess so far as they are relating to supply of goods and services.

### **Taxes will still remain outside the purview of GST**

The following Taxes will continue to be levied as before: Central Taxes (outside GST): Basic Customs Duty, Duties on imports such as Anti-dumping Duty, Safeguard Duty, etc. or Export Duty. State Taxes (outside GST): Property Tax, Road and Passenger Tax, Toll Tax, Stamp Duty, Electricity Duty, Tax on Entertainment and Amusement levied and collected by local bodies such as Panchayat/ Municipality/ Regional or District councils.

But before this study analyse the impact of GST on Small & Medium Enterprises; this study helpful to understand how GST is going to widen the taxpayer

base. Earlier, any manufacturer with a turnover of Rs 1.5 crore or less was not required to comply to the rules of excise duty. However, with the merging of all State and Central level taxes into the ambit of GST, any manufacturer with a turnover of Rs 20 lakhs (others) /10 Lakh (Special category states) or more will have to comply with GST and its procedures.

All the compliance procedures under GST — Registration, Payments, Refunds and Returns will now be carried out through online portals only and thus SMEs need not worry about interacting with department officers for carrying out these compliances, which are considered as a headache in the current tax regime.

### **Statement of the Problem**

SSIs are a major driver in the Indian economy, contributing almost more than, it accounts for nearly 40% of the country's industries production, 42% of exports and 65% of the employment opportunities. But in the last year government of India made great reform in indirect taxation system by introducing GST. From onwards major changes and challenges occurred in the functioning of SSIs. Hence this study concentrated to explore how that GST imposing challenges and created opportunities to the SSIs sector in India.

### **Objectives of the Study:**

- 1.To study the role of SSIs in Indian economy.
2. To analyse positive impacts of GST on SSIs.
- 3.To examine the challenges faced by SSIs towards GST.
- 4.To provide suitable suggestions in concern of SSIs

### **Research Methodology:**

The present study is carried based on purely secondary sources of data such as books, journals, magazines, newspaper, and earlier studies etc. this study has been focused on impact of GST on functioning and regulatory aspects of SSIs in India. Particularly this paper discovered positive outcomes of GST implementations in India

and its benefits towards SSIs in India. Further this study also revealed negative impact of GST implementation on SSIs in India.

## **ROLE OF SMALL-SCALE INDUSTRIES IN INDIAN ECONOMY**

### **Employment Generation**

The basic problem that is confronting the Indian economy is increasing pressure of population on the land and the need to create massive employment opportunities. This problem is solved to larger extent by small-scale industries because small-scale industries are labour intensive in character. They generate huge number of employment opportunities. Employment generation by this sector has shown a phenomenal growth.

### **Mobilization of Resources and Entrepreneurial Skill**

Small-scale industries can mobilize a good amount of savings and entrepreneurial skill from rural and semi urban areas remain untouched from the clutches of large industries and put them into productive use by investing in small-scale units. Small entrepreneurs also improve social welfare of a country by harnessing dormant, previously overlooked talent. Thus, a huge number of latent resources are being mobilized by the small-scale sector for the development of the economy.

**Equitable Distribution of Income** Small entrepreneurs stimulate a redistribution of wealth, income and political power within societies in ways that are economically positive and without being politically disruptive. The small-scale industries ensure equitable distribution of income and wealth in the Indian society which is largely characterized by more concentration of income and wealth in the organized section keeping unorganized sector undeveloped.

### **Regional Dispersal of Industries**

There has been massive concentration of industries in a few large cities of different states of Indian union. People migrate from rural and semi urban areas to these highly developed centers in search of employment and sometimes to earn a better living which ultimately leads to many evil consequences of over-crowding, pollution, creation of slums, etc.

**Provides Opportunities for Development of Technology**

Small-scale industries have tremendous capacity to generate or absorb innovations. They provide ample opportunities for the development of technology and technology in return, creates an environment conducive to the development of small units. The entrepreneurs of small units play a strategic role in commercializing new inventions and products.

**Indigenization**

Small-scale industries make better use of indigenous organizational and management capabilities by drawing on a pool of entrepreneurial talent that is limited in the early stages of economic development. They provide productive outlets for the enterprising independent people. They also provide a seed bed for entrepreneurial talent and a testing ground for new ventures.

**Promotes Exports**

Small-scale industries have registered a phenomenal growth in export over the years. The value of exports of products of small-scale industries has increased to Rs. 393 crores in 1973-74 to Rs. 71, 244 crores in 2002-03. This contributes about 35% India's total export. Thus, they help in increasing the country's foreign exchange reserves thereby reduces the pressure on country's balance of payment.

**Supports The Growth of Large Industries**

The small-scale industries play an important role in assisting bigger industries and projects so that the planned activity of development work is timely attended. They support the growth of large industries by providing, components, accessories and semi-finished goods required by them. In fact, small industries can breathe vitality into the life of large industries.

**Better Industrial Relations**

Better industrial relations between the employer and employees helps in increasing the efficiency of employees and reducing the frequency of industrial

disputes. The loss of production and man-days are comparatively less in small- scale industries. There is hardly any strikes and lock out in these industries due to good employee employer relationship.

### **Impact of GST on SSIs as a Boon**

The following points elaborating how GST is beneficial to SSIs in relation to their compliance Cost, prices of their products, expansion of business, and requirement of training and finance.

#### **Ease of starting a business:**

A business having operations across different state needed VAT registration. Different tax rules in different states only added to the complications. GST tax rules are uniform across different states which enables starting a business easier and an added advantage for SMEs.

#### **The entire process of taxation becomes simpler:**

The GST was implemented to remove cascading taxation. It reduces the complications caused by the overlap between Central taxes (Excise duty, customs duty, service tax, etc.) and State taxes (VAT, purchase tax, luxury tax, etc. The taxes on goods and services levied under VAT, purchase tax, and luxury tax are now merged into one single tax with one common return. Previously, business owners had to deal with many different tax authorities depending on the nature of their business and transactions. Under GST, the relevant authority is always either the Centre or the State government.

#### **Improved logistics and faster delivery of services:**

Under the GST bill, no entry tax will be charged for goods manufactured or sold in any part of India. As a result, delivery of goods at interstate points and toll check posts will be expedited

#### **Relief for small businesses:**

For the small business with a turnover of within Rs. 1.5 Crore the return filing compliance has been amended to file quarterly returns instead of monthly returns.

**Lower logistical overheads:**

As GST is tax neutral it will eliminate time consuming border tax procedures and toll check posts and encourages supply of goods across borders. Accordingly, the logistical cost for companies manufacturing bulk good will be reduced. Such costs can be crucial for the survival of SSIs.

**Aids SSIs dealing in sales and services:**

GST will not distinguish between sales and services. This is good news for the SSIs that deal with sales and services model of business, for them the taxation is simplified and will be calculated on total.

**Purchase of Capital Goods:**

In the current system, only 50% of the input tax credit against purchase of Capital Goods is available in the year of purchase and the balance amount in subsequent years. Under GST regime, entire amount of input tax credit can be availed in the year of purchase itself. This will support “Make in India” campaign.

**Reduction of tax burden on new business:**

As per the current tax structure, businesses with a turnover of more than rupees 5lakh need to pay a VAT registration fee. The government mulls the exemption limit under GST to twenty-five lakhs giving relief to over 60% of small dealers and traders.

**CONCLUSION**

Unarguably, GST rollout will open up a can of worms and the effect on SMEs throughout numerous industries will vary substantially. It's far quite herbal for a pervasive, country-wide tax reform, as GST is, to have a blended opinion. Moreover, the revolutionary tax regime may have reputation with a view to range from kingdom to kingdom. The only nation, one tax principle underlying Goods and Services Tax (GST) roll out is predicted to benefit small scale businesses (SSIs) in long run. Presently, majority of SSIs gamers are unregistered in order to avoid paying tax and meeting compliance requirement. If they reach threshold restrict underneath a tax law,



it looks to cut up the firm there was a dire need to integrate India into one economy and get rid of the multiple taxes and its cascading effect. Introduction of GST resulted in simplification of indirect tax system in the country and thereby ensures seamless business transactions across our nation and world over. On the arrival of GST, the SSIs sector has forced to revamp their strategies, systems, supply chains and costing apart from meeting the quality standards as per international norms. So far, unorganized SSIs have grown faster than organized peers because of lower cost structures stemming from tax benefits, (if turnover is less than ₹1.5 crore). India's paradigm shifts to the Goods and Services Tax (GST) regime brought majority of SSIs into the indirect tax net for the first time and thereby increased compliance costs for SSIs. Complying with GST is bit complex for SSIs at present. However, in the long run it will benefit small and medium businesses as well as consumers. The overall impact of GST on SSIs sector has to be reviewed by the Centre and the States periodically, and any adverse impacts observed should be addressed at appropriate times for the success of new tax regime.

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***Portia's Heroic Traits: Shakespeare's Depiction of Female Virtue and Power in The Merchant of Venice***

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**Abstract:**

Portia is one of William Shakespeare's most celebrated heroines from *The Merchant of Venice*, embodies a remarkable synthesis of virtue, intelligence, and agency, challenging the constraints of Elizabethan societal norms. This paper explores Portia's heroic traits, focusing on her wit, legal acumen, and moral strength, which elevate her as a symbol of female power and virtue. Through a close reading of her pivotal role in the courtroom scene and her interactions with other characters, the research highlights how Shakespeare crafts Portia as a complex figure who transcends traditional gender roles. This study further examines the interplay between her adherence to societal expectations and her subversion of them, offering insights into Shakespeare's nuanced portrayal of female agency within a patriarchal framework.

**Keywords:** Portia, intelligent, virtue, gender roles, mercy, courtroom scene, female agency.

**Introduction:**

William Shakespeare's *The Merchant of Venice* is renowned for its intricate exploration of justice, mercy, and human relationships. Among its vibrant cast of characters, Portia stands out as a paragon of intelligence, virtue, and agency. In an era dominated by patriarchal norms, Shakespeare's depiction of Portia is revolutionary, showcasing a heroine who not only adheres to societal expectations of femininity but also subverts them through her wit, resourcefulness, and moral authority. According to John Ruskin, "*Shakespeare has only heroines and no heroes at all.*" The reason behind this statement is that in all the works of Shakespeare heroines are presented in a more intelligent way than heroes. This general truth can be applied even to the characters of

Portia. He is also typical (Indian culture) Shakespearean women because like all other heroines of Shakespeare, she is more intelligent and clever. She solves the problem of risk on the life of Antonio. This paper delves into Portia's heroic traits, analyzing her role as a symbol of female virtue and power in a male-dominated world.

### **Introduction of Portia:**

Portia comes before the spectator as an obedient daughter over father. She comes across a number of temptation and rich people but she follows the request of her dead father for her marriage. Here, we find obedience nature of Portia. She lives in Belmont. She is a rich heir to not only to the property of her father but also of a good culture. Her father is no more but he knew well in advance that because of beauty, wealth, and good breeding people would crave to marry her. So her father left behind three caskets one of gold, one of silver and one of lead. In one of these three caskets there is portrait of Portia. Who so ever chooses the casket with Portia's portrait in it, that person will be allowed to marry Portia. People like the prince of Morocco and the prince of Aragon have already failed in their attempt to secure the hand of Portia. They come with hope but return disappointed and morally killed because they could not secure Portia.

Bassanio is also one of the suitors to secure the hand of Portia. By borrowing money from the Jew money lender Shylock, Bassanio goes to Belmont to try his luck. Bassanio remains successful in his attempt to choose the casket which contains in it the portrait of Portia. Up to this point, we do not find anything remarkable about Portia but after this success of Bassanio of opening the right casket (the lead casket) that Portia's character starts shining. The remarkable facets of her personality are as under:

### **Portia's Wit and Intelligence:**

Portia's wit is one of her most striking qualities. In her conversations, she displays a sharp intellect and a keen understanding of human nature. Her playful banter with Nerissa and her incisive commentary on her suitors reveal her perceptiveness and humor. For instance, her critique of the Neapolitan prince and the Duke of Saxony's nephew showcases her ability to assess character with unerring accuracy.

Portia is an intelligent girl who can easily read the face of a person and she can make it about weather that person happy or sad or worried or in trouble. When Bassanio reads the letter of Antonio stating that his ships are lost and he is likely to lose his life because of Shylock. But desire to see his friend before his death. This content of the letter changes the face of Bassanio. It is instantly read by Portia. She makes it out simply watching the face of Bassanio that something has troubled her husband. She considers herself a partner not only in the happiness of Bassanio but also in the sorrow of Bassanio.

#### **Portia's Sacrifice:**

Portia is a woman who can sacrifice her personal joy for the sake of her husband and his friend. When she comes to know about Antonio's trouble, she makes it clear that she will not have the joy of married life sleeping with Bassanio as long as the friend of her husband is not rescued from the clutch Shylock. She remains away from the joy of married life as long as the friend of her husband is not saved.

#### **Portia's Role as a Judge:**

The case of Antonio is to be judge by a well-read and will experience judge. However, Portia makes a request to that judge not to go as she would like to go in the guise of that judge (Balthasar) to save the life of Antonio. This act of cross-dressing not only allows her access to the male-dominated legal arena but also enables her to assert intellectual and moral authority. The speech that she makes to Shylock is a proof of her being an intelligent person. She tries to define mercy saying that:

*"The quality of mercy is not forced.  
It drops as freely as the rain from heaven  
Upon the place beneath: it is twice blest;  
It blesses him that gives and him that takes:  
It's mightiest in the mightiest: it becomes  
The reigning monarch better than his crown;  
His scepter shows the force of temporal power,  
Which thus inspires the dread and fear of kings;  
But mercy is above this sceptered sway;  
It is an attribute of God himself;*

*And earthly power is most like to God's*

*When mercy seasons justice.” (Shakespeare, 144)*

She asks Shylock to show mercy on Antonio. If Shylock has shown mercy on someone, it would enable someone to show mercy on Shylock. When Shylock remains unchanged, Portia in the guise of judge passes a judgment. Her judgment is a sign of her intelligence and intuition. In her judgment she allows Shylock to take away a pound of flesh as per the contract made with two conditions. She says:

*“Therefore, prepare yourself to cut the flesh.*

*Shed no blood, nor cut you less nor more,*

*But just a pound of flesh: if you cut more*

*Or less than just a pound, however slight*

*The difference — a bit of dust, a hair —*

*You die and all your goods are confiscate” (Shakespeare, 150)*

These two conditions are impossible for Shylock to fulfill. He has to withdraw from the claim of taking away a pound of flesh. He was under the impression that it would be the Day of Judgment for Antonio but it becomes Day of Judgment for Shylock himself. He fails to take away the life of Antonio. On the contrary he loses even his 3000 ducats. All his property is taken under the custody of the Duke of Venice and after the death of Shylock, his property would go to Jessica and Lorenzo. This judgment is passed by Portia. Shylock has to go back from home as an empty-handed person and he has to accept Christianity.

Towards ending of the play Portia doesn't forget even to examine her husband Bassanio. Since the judge saved Antonio's life Bassanio feels highly indebted to the judge and requested the judge to demand some gifts from him. The judge (Portia) demands nothing except the ring given to Bassanio by her. She wants to check her husband's concern for her. Bassanio hesitates in the beginning and finally give the ring to that judge. After the problem of Antonio is solved, when the ceremony is arranged she demands that ring where it has been lost by Bassanio. She teases Bassanio and then clarifies the whole matter before Bassanio.

### **Subversion of Gender Roles:**

Portia's actions in the courtroom scene underscore her subversion of traditional gender roles. Disguised as a man, she wields authority in a domain reserved for men, outshining her male counterparts in intellect and judgment. This act of cross-dressing, a common motif in Shakespearean comedy, allows Portia to transcend the limitations of her gender and assert her agency in a patriarchal society.

Furthermore, Portia's manipulation of the ring plot showcases her ingenuity and control over her relationship with Bassanio. By orchestrating the test of fidelity through the ring, she reasserts her dominance in their marriage, challenging the notion of female submissiveness. This interplay between conformity and defiance highlights Shakespeare's nuanced portrayal of gender dynamics, presenting Portia as a multi-dimensional character who navigates societal constraints with finesse.

#### **Shakespeare's Vision of Female Agency:**

Through Portia, Shakespeare presents a vision of female agency that is both empowering and constrained. While she emerges as a heroic figure who challenges gender norms, her actions are ultimately framed within the boundaries of societal expectations. Her triumphs in the courtroom and her manipulation of the ring plot are tempered by her return to the role of a dutiful wife, reflecting the tension between individual agency and social conformity.

#### **Comparison with Other Shakespearean Heroines:**

Portia stands apart from many of Shakespeare's female characters due to her blend of intellectual dominance and emotional depth. Unlike Juliet of *Romeo and Juliet*, whose story revolves around passion and tragedy, Portia combines love with pragmatism. Similarly, compared to Desdemona in *Othello*, whose virtue remains largely passive, Portia actively engages with and transforms her world. Her resemblance to Rosalind of *As You Like It* lies in her use of disguise and wit, but Portia's legal triumph elevates her to a unique pedestal.

#### **Conclusion:**

Portia's portrayal in *The Merchant of Venice* challenges the gender norms of Elizabethan England by presenting a heroine who is both virtuous and formidable. Her intelligence, resourcefulness, and moral integrity position her as a beacon of progressive thought in Shakespeare's oeuvre. Through Portia, Shakespeare not only

celebrates the potential of women to shape their destinies but also critiques the societal structures that seek to limit their agency. By exploring her heroic traits, this paper sheds light on Shakespeare's nuanced depiction of female power and virtue, offering a deeper understanding of his engagement with gender and societal norms in Elizabethan England.

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**TO ANALYZE HOW CERTAIN INFORMATION TECHNOLOGY  
BUSINESSES ARE AFFECTED BY INDIAN ACCOUNTING STANDARDS**

Dr. Kajal D. Sharma (Assistant Professor)

Shri Trikamjibhai Chatwani Arts & J.V. Gokal Trust Commerce College, Radhanpur**Abstract**

Indian Accounting Standards are IFRS Converged standards being one of the best single sets of accounting standards would facilitate investment and other economic decisions across borders, increase market efficiency, and reduce the cost of raising capital. Study of the impact of adoption of Ind AS on Profitability of the Selected company through a comparative analysis of Profitability ratios before (pre-) and after (post-) Ind AS adoption. Period of Study of Research is from 2010-11 to 2020-21 used for Sample Companies as per the Following: Pre IND-AS Period: 2010-11 to 2015-16 (6 Years), Post IND-AS Period: 2015-16 to 2020-21 (6 Years). Researcher select Two IT Companies i.e., Wipro and Infosys for the study. Researcher select two Profitability Ratio: 1) Net Profit Ratio 2) Return on Capital Employed.

**Keywords:** IND AS, GAAP, Profitability Ratio**Introduction:**

The use of International Financial Reporting Standards (IFRS) as a global financial reporting language is gaining traction. Over 100 nations in the European Union, Africa, West Asia, and Asia-Pacific mandate or allow the adoption of International Financial Reporting Standards (IFRS). The Institute of Chartered Accountants of India (ICAI) recently published a concept paper on Convergence with IFRS in India, which outlines the approach for implementing IFRS in India beginning April 1, 2011. This is bolstered by a recent announcement by India's Ministry of Corporate Affairs (MCA) reaffirming the country's plan to adopt IFRS by 2011. Even in the United States, there is a discussion about whether IFRS should replace US GAAP. (Board, 2006)

Conversion is more than just a matter of technical accounting. Ind AS (the converged IFRS standards) in India may have a substantial impact on a company's day-to-day operations, as well as its reported profitability. Conversion provides a once-in-a-lifetime opportunity to thoroughly reevaluate financial reporting. (Board, 2006).

The Press Information Bureau of the Ministry of Corporate Affairs (MCA) of the Government of India issued a note on January 2, 2015, outlining the various phases in which Indian Accounting Standards converged with IFRS (Ind AS) is proposed to be implemented in India for companies other than banking, insurance, and NBFCs.

The application of the Ind AS is based on a company's listing status and net value. Beginning April 1, 2016, Ind AS will apply to firms with a net worth of 500 crore INR or more. From April 1, 2017, listed firms and those with a net worth of at least 250 crore INR will be subject to the new rules. Companies impacted in the first phase will have to pay more attention to the details of the 39 new Ind AS that have been notified starting in April 2015. Ind AS will also apply to the entities covered by the roadmap's subsidiaries, joint ventures, affiliates, and holding companies.

In his Budget Speech in July 2014, India's Hon'ble Finance Minister, Shri Arun Jaitley Ji, declared that

*“There is an urgent need to converge the current Indian accounting standards with the International Financial Reporting Standards (IFRS). I propose the adoption of the new Indian Accounting Standards (Ind AS) by the Indian companies from the financial year 2015-16 voluntarily and from the financial year 2016-17 on a mandatory basis. Based on the international consensus, the regulators will separately notify the date of implementation of Ind AS for the Banks, Insurance companies, etc. Standards for the computation of tax would be notified separately”.*

(The Institute of Chartered Accountants of India, 2020)

### **Literature Review:**

**Sarbapriya Ray (2011) “Emergence of International Financial Reporting Standard in India’s Accounting Scenario”** The researcher investigates the rationale for adopting IFRS in the Indian accounting context, the differences between IFRS and Indian GAAP, and the convergence procedure to be used to harmonize Indian accounting standards with IFRS, as well as major divergences between IFRS and IGAAP, and provides all information about IFRS. (Ray, 2011)

**Surajit Das (2014) “Impact of IFRS Adaptation Compared with IGAAP on Accounting Ratio towards the End of the Recession Period: An Analysis Based on Selected Indian Companies”** The goal of the study was to determine whether IFRS adaption has a substantial impact on leverage ratio, activity-based ratio, liquidity ratio,

and whether IFRS is more conservative than IGAAP or not using the Gray Comparability Index. Leverage Ratios, Activity Base Ratios, and Liquidity Ratios were discovered by the researcher. The relative effect is analysed using the gray comparability index, and the statistical significance is determined using the paired sample t-test. (Das, 2014)

**T. P. Ghosh (2016) “Significance of IFRS Convergence in India - Evidence from First-time Adoption of Indian Accounting Standards”** According to the Wilcoxon signed-rank test, the median of differences between PAT/Revenue and TCI/Revenue is zero for the years 2015-16 and 2016-17. Because the normality test yielded mixed results, a non-parametric test (Wilcoxon signed-rank test) is used to confirm the findings of the paired samples t-test. Although comparing previous GAAP and IFRS-based profitability ratios does not reveal the significance of OCI, the presence of roughly 8% outliers suggests that the random impact of Ind AS on various OCI parts cannot be completely out. (Ghosh, 2016)

**Dr. Yashasvi Rajpara, Kirtan P. Raval (2020) “A Comparative Study of Financial Reporting as Per Indian Gaap with Ind AS: With Special Reference to Reliance Industries”** Reliance Industries' overall impact on Indian accounting standards was investigated. Although it is not expected to have a large impact on income or expenses, it has been noted that there is a new entry of Excise Duty and Service Tax under the title of Total Expenses, which was not previously in Indian GAAP. The study suggests that a full understanding of Ind AS is required for acceptance because implementation without understanding can make reporting difficult. As Reliance Industries has done, new items in the financial statement as per Ind AS should be identified and included with appropriate attention. (Rajpara & Raval, 2020)

### **Objectives:**

To know the Impact of Indian Accounting Standards on selected Profitability Ratio of Selected IT Companies.

### **Research Methodology:**

#### **1) Sample of the Study**

Out of Top 10 IT Companies Researcher select 2 Companies i.e., Wipro and Infosys.

**2) Period of The Study**

Study of the impact of adoption of Ind AS on Profitability of the Selected company through a comparative analysis of Profitability ratios before (pre-) and after (post-) Ind AS adoption. Period of Study of Research is from 2010-11 to 2020-21 used for Sample Companies as per the Following:

Pre IND-AS Period: 2010-11 to 2015-16 (6 Years)

Post IND-AS Period: 2015-16 to 2020-21 (6 Years)

**3) Data Collection**

Secondary data of Annual reports of the companies for last eleven financial years 2010-11 to 2020-21 have been downloaded from the website of the sample companies.

**4) Analysis and Interpretation**

Researcher select two Profitability Ratio:

1) Net Profit Ratio

2) Return on Capital Employed

**1) Net Profit Ratio of Infosys**

Table 1 Net Profit Ratio of Infosys as per GAAP and Ind AS

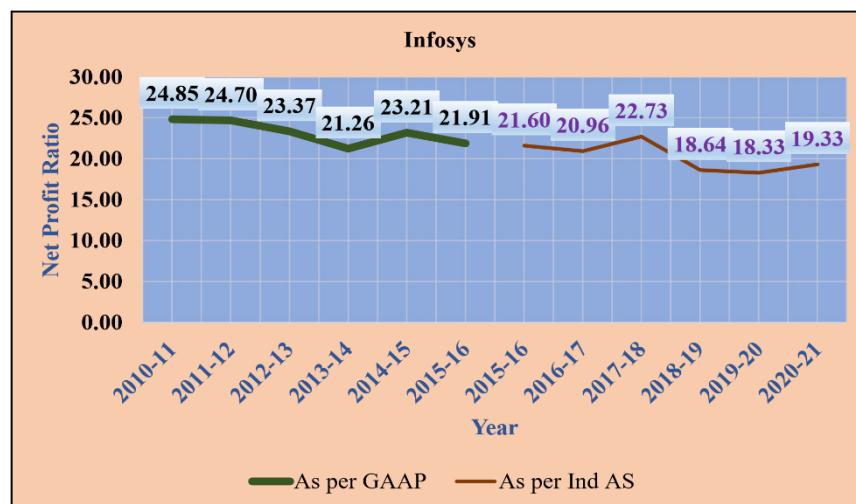
<b>Infosys</b>			
Year	As per GAAP	Year	As per Ind AS
2010-11	24.8536	2015-16	21.6028
2011-12	24.6991	2016-17	20.9582
2012-13	23.3669	2017-18	22.7291
2013-14	21.2555	2018-19	18.6393
2014-15	23.2056	2019-20	18.3267
2015-16	21.9055	2020-21	19.3318

Source: Author's Calculation

Table 2 Descriptive Statistics of Net Profit Ratio of Infosys as per GAAP and Ind AS

<b>Descriptive Statistics</b>			
<b>Net Profit Ratio</b>			
<b>As per GAAP</b>		<b>As per Ind AS</b>	
Mean	23.2143634	Mean	20.2646

Standard Error	0.59063639	Standard Error	0.72141
Median	23.2862415	Median	20.145
Standard Deviation	1.44675778	Standard Deviation	1.76708
Sample Variance	2.09310808	Sample Variance	3.12257
Kurtosis	-1.4980019	Kurtosis	-1.78699
Skewness	-0.2058098	Skewness	0.28892
Range	3.59818121	Range	4.40237
Minimum	21.2554605	Minimum	18.3267
Maximum	24.8536417	Maximum	22.7291
Sum	139.286181	Sum	121.588
Count	6	Count	6
Largest (1)	24.8536417	Largest (1)	22.7291
Smallest (1)	21.2554605	Smallest (1)	18.3267
Confidence Level (95.0%)	1.51827918	Confidence Level (95.0%)	1.85444



**Figure 1 Net Profit Ratio of Infosys as per GAAP and Ind AS**

#### **Interpretation As per GAAP**

According to Table 2 and Figure 1 The Average Value is 23.21. The Median Value is 23.29. Negative Skewness indicates left Skewed data there is (-0.21). Negative Kurtosis shows a Flat distribution. The 95% Confidence level indicate the true percentage of Net Profit of Infosys lies between 24.66 to 21.76.

#### **As per IND AS**

According to 2 and Figure 1 The Average Value is 20.26. The Median Value is 20.15. Positive Skewness indicates right Skewed data there is 0.29. Negative Kurtosis shows a Flat distribution. The 95% Confidence level indicate the true percentage of Net Profit of Infosys lies between 22.03 to 18.49.

#### **5.1.4 Wipro**

**Table 3 Net Profit Ratio of Wipro as per GAAP and Ind AS**

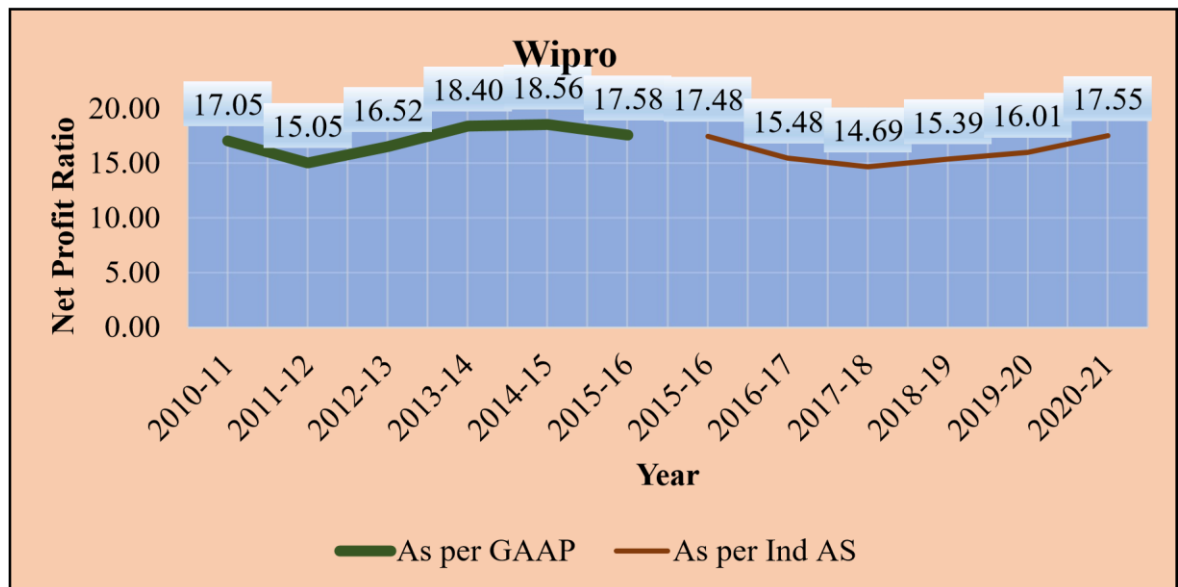
<b>Wipro</b>			
<b>Year</b>	<b>As per GAAP</b>	<b>Year</b>	<b>As per Ind AS</b>
2010-11	17.0511	2015-16	17.4793
2011-12	15.0504	2016-17	15.4758
2012-13	16.517	2017-18	14.6881
2013-14	18.4021	2018-19	15.393
2014-15	18.5598	2019-20	16.0133
2015-16	17.5791	2020-21	17.5452

Source: Author's Calculation

**Table 4 Descriptive Statistics of Net Profit Ratio of Wipro as per GAAP and Ind AS**

<b>Descriptive Statistics</b>			
<b>Net Profit Ratio</b>			
<b>As per GAAP</b>		<b>As per Ind AS</b>	
Mean	17.19323406	Mean	16.0990923
Standard Error	0.533765274	Standard Error	0.478943863
Median	17.3150889	Median	15.74451675
Standard Deviation	1.307452563	Standard Deviation	1.17316808
Sample Variance	1.709432204	Sample Variance	1.376323344
Kurtosis	0.203484985	Kurtosis	-1.680483734
Skewness	-0.775289036	Skewness	0.417863242
Range	3.509409104	Range	2.857098708
Minimum	15.05036598	Minimum	14.68806378
Maximum	18.55977508	Maximum	17.54516249
Sum	103.1594044	Sum	96.59455379

Count	6	Count	6
Largest (1)	18.55977508	Largest (1)	17.54516249
Smallest (1)	15.05036598	Smallest (1)	14.68806378
Confidence Level (95.0%)	1.372087317	Confidence Level (95.0%)	1.231164395



**Figure 2 Net Profit Ratio of Wipro as per GAAP and Ind AS**

#### **Interpretation As per GAAP**

According to Table 4 and Figure 2 The Average Value is 17.19. The Median Value is 17.32. Negative Skewness indicates left Skewed data there is (-0.78). Positive Kurtosis shows a normal distribution. The 95% Confidence level indicate the true percentage of Net Profit of Wipro lies between 18.5 to 15.88.

#### **As per IND AS**

According to Table 4 and Figure 2 The Average Value is 16.1. The Median Value is 15.74. Positive Skewness indicates right Skewed data there is 0.42. Negative Kurtosis shows a Flat distribution. The 95% Confidence level indicate the true percentage of Net Profit of Wipro lies between 17.27 to 14.93.

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