

3.5.11

* Administrative training Programs Organized by the Institution. *

Year	Sr. No	Title of the professional development program organised for teaching staff	Title of the administrative training program organised for non-teaching staff	Dates & Time	No of participants (Teaching staff)	No of participants (Non-teaching staff)
2014-15	01	One Day Training Programme of use of MS-WORD	Training of MS-WORD	19/07/2014 2 pm To 5 pm	09	06
	02	One Day Training Programme of use of Excle	Training of Excle	25/11/2014 2 pm To 5 pm	07	06
	03	One Day Workshop on use of Power point	Workshop on Power Point	30/01/2015 2 pm To 5 pm	09	06
	04	One Day Training Programme of create Email-ID	Training programme on Email-ID	02/03/2015 2 pm To 5 pm	09	06
2015-16	05	One Day Training Programme of create Email-ID	Training programme on Email-ID	07/09/2015 1 pm To 4 pm	12	07
	06	One Day Training Programme of use of Excle	Training of Excle	23/12/2015 1 pm To 3.30 pm	13	06
	07	One Day Training Programme of use of MS-WORD	Training of MS-WORD	29/01/2016 1 pm To 3 pm	13	06
	08	One Day Workshop on use of Power point	Training on Power Point	04/03/2016 3 pm To 5 pm	12	07
2016-17	09	One Day Training Programme of use of Excle	Training of Excle	04/08/2016 2 pm To 5 pm	13	06
	10	One Day Training Programme of create Email-ID	Training programme on Email-ID	14/10/2016 2 pm To 5 pm	13	06
	11	One Day Training Programme of use of MS-WORD	Training of MS-WORD	12/12/2016 2 pm To 5 pm	13	06
	12	One Day Workshop on use of Power point	Training on Power Point	25/02/2017 1 pm To 4 pm	12	06

Principal

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College, Muktainagar Dist. Jalgaon



2017-18	13	Training programme of cloud base Software CMS	Software CMS	14/07/2017 1 pm To 4 pm	13	05
	14	One Day Workshop on use of Power point	Training on Power Point	25/11/2017 3 pm To 4 pm	12	06
	15	One Day Training Programme of use of MS-WORD	Training of MS-WORD	04/01/2018 2.30 pm To 5 pm	12	06
	16	One Day Training Programme of use of Excle	Training of Excle	01/03/2018 2.30 pm To 5 pm	13	05
2018-19	17	Training programme of office management Techniques	Office management Techniques	11/07/2018 3.30 pm To 5 pm	11	07
	18	Training programme of Tally Accounting Package	Tally Accounting Package	08-01-2019 2.30 pm To 5 pm	10	08
	19	Training programme of Interpersonal Skill	Interpersonal Skill	01-10-2019 2.30 pm To 5 pm	10	08
	20	Training programme on Office Automation (paperless office)	Office Automation	28-02-2019 2.30 pm To 5 pm	10	08



As
Principal

Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon

Sachin



Dr. Ashwini
Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon

Sant Muktabai Arts & Commerce College, Muktainagar

IQAC

NOTICE

Date: 16/07/2014

One day Training to faculty for use of MS-WORD

This is to inform all the teaching and non teaching staff, IQAC and department of B.C.A is going organize one day training programme to faculty for use of MS-WORD dated on 19-07-2014 at 2.00 pm to 5.00 pm in the department of B.C.A. Teaching and non teaching staff are requested to attend the training program.



Ashtami
IQAC Co-ordinator

Sant Muktabai Arts & Commerce

Principal

College, Muktainagar Dist. Jalgaon
Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon



Hee
Principal

Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon

Sodhey

Sant Muktabai Arts & Commerce College, Muktainagar

Name of Activity :- Lecturer on create of MS-WORD

Name of Resource Person :- Prof. S.A.Saindane

Date 19-07-2014 Time :- 2.00 P.M.

One day workshop on the creation of MS-WORD, Prof. S.A.Saindane, Sant Muktabai College, was invited by IQAC to make aware of the of MS-WORD, He explained the specific Procedure or Technique to use in MS-WORD, and short cut Keys to select process about a topic, He also clarified doubt of Teaching & Non Teaching Staff regarding the MS-WORD.

Prof.K.P.Patil introduced Prof.S.A.Saindane. Academic Co-ordinator Prof. L.B. Gayakawad felicitated him and gave the Presidential speech Prof.A.G.Kulakrni of Commerce Department extended vote of thanks. All the staff attended the programme.



M. Kulkarni
IQAC co-ordinator

Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon



heer
Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon

Sadhu

Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist. Jalgaon

351

Vidya Bharti Shaikshnik Mandal Amravati's
Sant Muktabai Arts & Commerce College, Muktainagar
Dist Jalgaon (MAHARASHTRA)
NAAC Accredited-B+

College Code No 180035 (Affiliated to North Maharashtra University, Jalgaon, M.S)
 Phon No (02583) Office 222322 Res Mom 9423185002

Founder President	President	Secretary	Principal
Dr. Devisng Shekhawat	Shri Raosaheb Shekhawat	Shri Bhawarsingh Shekhawat	Dr. Rajkishor Gupta

Out Ward No SMC/ 309 /2015

Date- 10 / 3 /2015

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Thanking you,

Yours faithfully,

(Dr. R.H. Gupta)

Principal

**Sant Muktabai Arts & Commerce
 College, Muktainagar Dist Jalgaon**



Principal

**Sant Muktabai Arts & Commerce
 College, Muktainagar Dist Jalgaon**

Vidya Bharati Shaikshanik Mandal, Amravatis
Sant Muktabai Arts and Commerce College, Muktainagar
Dist-Jalgaon (MAHARASHTRA)
NAAC Re- Accredited-B

College Code No-180035 (Affiliated to North Maharashtra University, Jalgaon M.S.)
Phon No (02583) Office-234322 Res-Mob 9423185002

Founder President Dr.Devising Shekhawat	President Shri Raosaheb Shekhawat	Secretary Shri Bhawarsingh Shekhawat	Principal Dr R.H.Gupta
---	---	--	----------------------------------

Out Ward No. SMC/29 /2016-17

Date: 2 / 5 /2016

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Yours Faithfully,


(Dr. R. H. Gupta)

PRINCIPAL
Sant Muktabai Arts & Commerce College
Muktainagar Dist. Jalgaon




Principal
Sant Muktabai Arts & Commerce
College, Muktainagar, Dist. Jalgaon



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 College, Gandhinagar Dist. ...

Sadhas

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Branch :	
DFT/B.C.	
APPLICATION	DL 28-04-2017
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IN FAVOUR OF	<i>[Handwritten Name]</i>
ON	<i>[Handwritten Date]</i>
FOR RS. (IN WORDS)	<i>[Handwritten Amount]</i>
AMOUNT	<i>[Handwritten Amount]</i>
EXCHANGE	<i>[Handwritten Amount]</i>
TOTAL	<i>[Handwritten Amount]</i>
CASHIER	CASH OFFICER / PASSING OFFICER

[Handwritten Signature]

[Handwritten Signature]
Principal
 Sant Muktabh Arts & Commerce
 College



[Handwritten Signature]

SHRI CONSULTANCY

351

**GIRISH M KHEWALAKAR
TAX CONSULTANT
350 Bodwad Road
Muktainagar 425306
Mob 8180029973**

To,
The Principal,
Sant Muktabai Arts & Commerce
College, Muktainagar
Dist :- Jalgaon

SUB :- INTERNSHIP COMPLETION LETTER

We are glad to inform you that the following students has sucessfully completed this internship at our office from 27th July 2015 – 29th July 2015.

During their internship, The students was exposed to the various activities in Accounting processes about the VAT return filling in our office.

We found them extremely inquisitive and hard working. They were very much interested to learn the functions of Tally with VAT Sofeware and also willing to put their best efforts and get in to the depth of the subject to understand it better.

Their associatation with us was very faithful and we wish them all the best in their future endeavors.

Encloser :- List of Students

For

Sai Consultancy
(Tax Practioner)



Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist Jalgaon

SHRI CONSULTANCY

**GIRISH M KHEWALAKAR
TAX CONSULTANT
350 Bodwad Road
Muktainagar 425306
Mob 8180029973**

To,
The Principal,
Sant Muktabai Arts & Commerce
College, Muktainagar
Dist :- Jalgaon

SUB :- INTERNSHIP COMPLETION LETTER

We are glad to inform you that the following students has sucessfully complited this internship at our office from 21 Aug 2016 – 24 Aug 2016.

During their internship, The students was exposed to the various activities in Accounting processes about the VAT return filling in our office.

We found them extremely inquisitive and hard working. They were very much interested to learn the functions of Tally with VAT Sofeware and also willing to put their best efforts and get in to the depth of the subject to understand it better.

Their associtation with us was very faithful and we wish them all the best in their future endeavors.

Encloser :- List of Students

For

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(Tax Practioner)



Her
Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist: Jalgaon

SHRI CONSULTANCY

**GIRISH M KHEWALAKAR
TAX CONSULTANT
350 Bodwad Road
Muktainagar 425306
Mob 8180029973**

To,
The Principal,
Sant Muktabai Arts & Commerce
College, Muktainagar
Dist :- Jalgaon

SUB :- INTERNSHIP COMPLETION LETTER

We are glad to inform you that the following students has sucessfully complited this internship at our office from 22 Aug 2017 - 27 Aug 2017.

During their internship, The students was exposed to the various activities in Accounting processes about the GST return filling in our office.

We found them extremely inquisitive and hard working. They were very much interested to learn the functions of Tally with GST Sofeware and also willing to put their best efforts and get in to the depth of the subject to understand it better.

Their associtation with us was very faithful and we wish them all the best in their future endeavors.

Encloser :- List of Students



For

A handwritten signature in black ink, appearing to be "Sai" or similar, written over a horizontal line.

Sai Consultancy
(Tax Practioner)



A handwritten signature in blue ink, appearing to be "S. S. S.", written over a horizontal line.
Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist: Jalgaon

SHRI CONSULTANCY

**GIRISH M KHEWALAKAR
TAX CONSULTANT
350 Bodwad Road
Muktainagar 425306
Mob 8180029973**

To,
The Principal,
Sant Muktabai Arts & Commerce
College, Muktainagar
Dist :- Jalgaon

SUB :- INTERNSHIP COMPLETION LETTER

We are glad to inform you that the following students has sucessfully complited this internship at our office from 22 Aug 2018 - 27 Aug 2018.

During their internship, The students was exposed to the various activities in Accounting processes about the GST return filling in our office.


We found them extremely inquisitive and hard working. They were very much interested to learn the functions of Tally with GST Sofeware and also willing to put their best efforts and get in to the depth of the subject to understand it better.

Their assocation with us was very faithful and we wish them all the best in their future endeavors.

Encloser :- List of Students

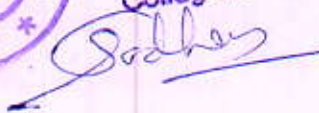
For




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Principal
Sant Muktabai Arts & Commerce
College, Muktainagar Dist: Jalgaon



SHRI CONSULTANCY

**GIRISH M KHEWALAKAR
TAX CONSULTANT
350 Bodwad Road
Muktainagar 425306
Mob 8180029973**

To,
The Principal,
Sant Muktabai Arts & Commerce
College, Muktainagar
Dist :- Jalgaon

SUB :- INTERNSHIP COMPLETION LETTER

We are glad to inform you that the following students has sucessfully complited this internship at our office from 05 Sep 2018 – 10 Sep 2018.

During their internship, The students was exposed to the various activities in Accounting processes about the GST return filling in our office.

We found them extremely inquisitive and hard working. They were very much interested to learn the functions of Tally with GST Sofeware and also willing to put their best efforts and get in to the depth of the subject to understand it better.

Their associatation with us was very faithful and we wish them all the best in their future endeavors.

Encloser :- List of Students



For

A handwritten signature in black ink, appearing to be "Sai" or similar, written over a horizontal line.

Sai Consultancy
(Tax Practioner)



Principal

Sant Muktabai Arts & Commerce
College, Muktainagar Dist Jalgaon

A handwritten signature in purple ink, appearing to be "S. Gadhani" or similar, written over a horizontal line.



DIPAK ATRAWALKAR AND CO
CHARTERED ACCOUNTANT
2nd Flr Tourist Complex Neharu Chowk
Jalgaon 425001 Maharashtra.

NIKHIL R. ANNADATE
B. Com., F.C.A. LL.B

To,
The Principal,
Sant Muktabai Arts & Commerce
College, Muktainagar
Dist :- Jalgaon

SUB :- INTERNSHIP COMPLETION LETTER

We are glad to inform you that the following students has successfully completed this internship at our office from 27th Sept. 2018 – 29th Sept. 2018.

During their internship, The students was exposed to the various activities in Accounting processes about the GST return filling in our office.

We found them extremely inquisitive and hard working. They were very much interested to learn the functions of Tally with GST Software and also willing to put their best efforts and get in to the depth of the subject to understand it better.

Their association with us was very faithful and we wish them all the best in their future endeavors.

Encloser :- List of Students

PLACE :- JALGAON

DATE : 13/09/2019



FOR DIPAK ATRAWALKAR & CO
CHARTERED ACCOUNTANT

Annadate

NIKHIL R. ANNADATE
(PARTNER)
M. NO. 150248
FRN NO. 102624W



yes
Principal

Sant Muktabai Arts & Commerce
College, Muktainagar Dist Jalgaon

Sothar



ISSN: 2456-0057
IJPNPE 2019; 4(1): 1825-1827
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www.journalofsports.com
Received: 01-11-2018
Accepted: 05-12-2018

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Jamod, Buldana, Maharashtra,
India

Dr. Virendra Shivsing Jadhao
Sant Muktabai College,
Muktainagar, Jalgaon,
Maharashtra, India

Interest of physical education teachers working in physical education colleges of Maharashtra state towards the paper publication in a variety of journals at international and national level

Dr. Pravin Chandrabhan Dabre and Dr. Virendra Shivsing Jadhao

Abstract

The developments of the human being start with the birth. The physical development could be possible with the help of physical activities, like walking, running, hopping, jumping, swimming and cycling etc. Total 100 physical education colleges affiliated to 10 different universities in Maharashtra were the population of this study. Out of these 9 colleges were granted and 91 colleges were non-granted. From these colleges total 500 physical education teachers were selected by random method. Data was collected from these selected 500 physical education teachers with the help of questionnaire. Actually completely filled 450 questionnaires were received; hence these 450 questionnaires were used for statistical analysis. From the discussions it could be concluded that the Physical Education teachers were very much aware about the profession. Physical Education Teachers were publishing scientific materials at National/International Level. No doubt the Physical education teachers were passionate about the National/International Level publications but comparison shows that teachers published less work than in International as compared to the National Publication. The publication at International is at very low compare to National level. Though the total publication was not as good as expected it is below the 50percent.

The developments of the human being start with the birth. The physical development could be possible with the help of physical activities, like walking, running, hopping, jumping, swimming and cycling etc. These activities satisfied the primary need of the growth and development. However, this is the necessary condition for the healthy living but not sufficient condition for the human being as social livings. There are many factors, which affects the social life of the human being. Job and the earning source had great impact on the social behavior and social life.

Nowadays in the higher education system is changing very rapidly. Expectation of society from teachers is that they should be professionals. In higher education research based approach is the need of present era. If the standard of work of the Physical Education Teachers were decided considering the qualification, they must produce the knowledge through research work. It is necessary for the Physical Education Teachers to know his own duty part and working accordingly. They will get still more satisfaction in this manner.

Keywords: physical education, teachers working, paper publication, national level

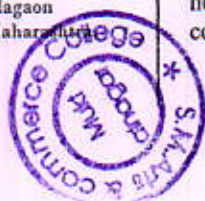
Introduction

Statement of the problem

The present Researcher of this Research Study has been working as a full time Physical Education Director since last 18 years in Sant Muktabai Arts and Commerce College, Muktainagar District- Jalgaon. This College was affiliated to North Maharashtra University, Jalgaon. Researcher, while link with different Colleges of Physical Education Teachers affiliated to this University, had found that most of these Teachers do not fully prepare themselves for their job due to which the treatment they get from the Principles, treatment getting from the University Administration was not as good as to be expected for the teachers. Also, they experience lack of their productivity. Due to such situations, many teachers were heard complaining and passing nasty remarks. Due to such situations found in different colleges in Maharashtra and consequent dissatisfaction of the Physical Education Teachers the

Yes
Principal
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Correspondence
Dr. Pravin Chandrabhan Dabre
Shripad Krishna Kollhatkar
Mahavidyalaya, Jalgaon
Jamod, Buldana, Maharashtra,
India



Researcher had been thinking of going deep in the matter and try to find out the solutions for such questions and situations, he has chosen this subject for his research study. He has studied the various aspects and presented his research report in the following style:

"Interest of Physical Education Teachers working in Physical Education Colleges of Maharashtra State towards the Paper Publication in a variety of Journals at International and National Level"

Purpose of the study

Present study was significant in the following ways -
The present study provides the information about the professional interest of the physical education teachers.

Objectives of the study

It would be possible to have the information about professional interest of the physical education teachers working in different physical education colleges of Maharashtra. It is the source to get information about physical education teacher's publishing the research papers in journals of International and National level.

Hypotheses

It was hypothesized that

There was a positive correlation between professional interest of publication in various journals at International and National level and job satisfaction of physical education teachers in physical education colleges.

Delimitations

The study will be delimited to following aspects

1. This study was delimited to teachers belonging to physical education colleges in Maharashtra state only.
2. This study was delimited to professional interest and job satisfaction of full times physical education teachers in physical education colleges.
3. This study was delimited to professional interest and job satisfaction of male and female physical education teachers.
4. The study was delimited to granted and non-granted

physical education colleges.

Limitations

1. The age of the respondent was not taken into consideration.
2. No specific motivational techniques were used during the collection of data which might affect the results.
3. In the present study, daily routine and schedule of the physical education teachers was not taken into consideration.
4. The authenticity of data depended upon the honesty of the respondent physical education teachers.

Review of related literature

A study of relevant literature was essential to know the work done in the field of education and physical education. Various studies have conducted in the past regarding professional interest and job satisfaction were already published in various books, research quarterly, abstracts and completed research etc.

The research scholar had gone through various type of related literature on professional interest and job satisfaction in the libraries of Sant Gadge Baba Amravati University, Rashtrasant Tukdoji Maharaj Nagpur University, Degree College of Physical Education, Amravati, Shri Shivaji College of Physical Education, Amravati and North Maharashtra University, Jalgaon. The reviews collected were arranged according to the necessity of the present investigation.

Research methodology

Total 100 physical education colleges affiliated to 10 different universities in Maharashtra were the population of this study. Out of these 9 colleges were granted and 91 colleges were non-granted. From these colleges total 500 physical education teachers were selected by random method. Data was collected from these selected 500 physical education teachers with the help of questionnaire. Actually completely filled 450 questionnaires were received; hence these 450 questionnaires were used for statistical analysis.

Table 1: Publication in National and International Level

choice	National level		International level		Total	
	Number	Percentage	Number	Percentage	Number	Percentage
Research Paper	118	26.22	66	14.67	184	40.89
Scientific Paper	109	24.22	58	12.89	167	37.11

Above table shows the Information about the teachers Publication in National and International Level. The observation of table indicates that interest of physical education teachers towards publication out of total 450, only 184 published were papers in National and International Level. It was observed that 66 were published in International

Level. The observation of table shows that scientific papers were published at National and International Level out of total 450 physical education teachers 167. It was found that total 109 publication were in the National Journals. It was observed that only 58 publication in International Journals.

Principal

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College, Muktanagar Dist: Jalgaon

Sachay



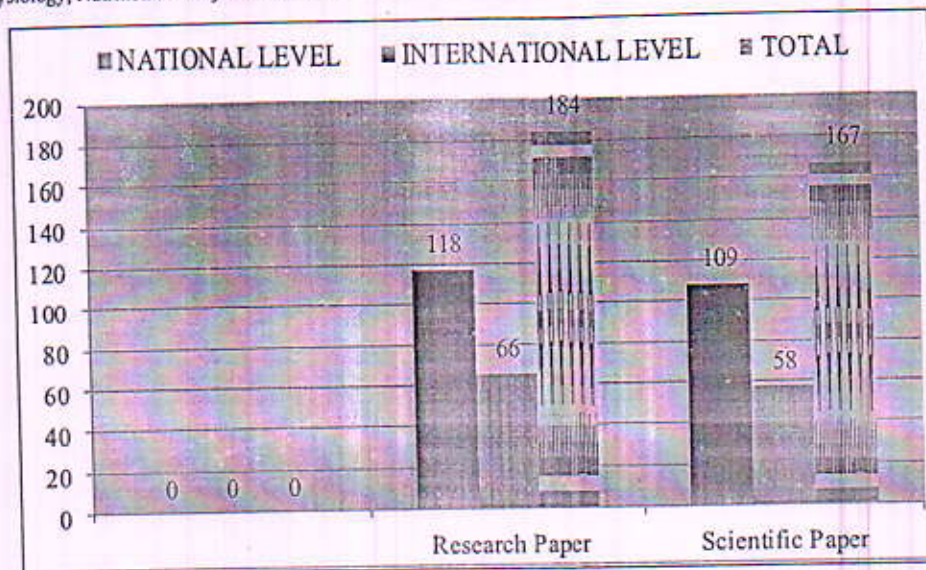


Fig 1: Type of national and international level

From the above graph it could be concluded that most of the teachers publication in International and National level. The observation of table indicates that there is more Publication in Nationals compared to Internationals.

Conclusion

From the above discussions it could be concluded that the Physical Education teachers were very much aware about the profession. Physical Education Teachers were publishing scientific materials at National/ International Level. No doubt the Physical education teachers were passionate about the National/International Level publications but comparison shows that teachers published less work than in International as compared to the National Publication. The publication at International is at very low compare to National level. Though the total publication was not as good as expected it is below the 50 percent.

References

1. Gupta Madhu, Gehlawat Manju. Job Satisfaction and Work Motivation of Secondary School Teachers in Relation to Some Demographic Variables: A Comparative Study, Educational Confab. 2013; 2(1):10. ISSN: 2320-09X.
2. Kahn Mohd S. Educational Research, New Delhi: Ashish Publishing House, 1990.
3. Reddy Subba. A Study of Job Satisfaction to Estimate the General Level, Dissertation Abstracts International. 1991; 51(9):18.
4. Samad Abdul. A Study of Organization Climate of Government High School of Chandigarh and Effect on Job Satisfaction on Teachers, Dissertation Abstracts International. 1986; 54:41-42.

Hec
Principal

**Sant Muktabai Arts & Commerce
College, Muktainagar Dist Jalgaon.**

Sachdev



वस्तु आणि सेवा कर अधिनियम (GST) आणि भारतीय राजकारण

प्रा. एम.एम. चव्हाण

ग्रंथपाल,

संत मुक्ताबाई महाविद्यालय,

मुक्ताईनगर

केलाश वद्रीनाथ मांटे

संशोधक विद्यार्थी, राज्यशास्त्र विभाग,

डॉ. वावासाहेब आंबेडकर मराठवाडा विद्यापीठ, औरंगाबाद.

प्रस्तावना :

हे विधेयक संसदेच्या सेंट्रल हॉलमध्ये संसदेच्या संयुक्त अधिवेशनात १ जुलै २०१७ पासून याच्या अंमलबजावणीस सुरुवात झाली आणि भारतातील कर प्रणालीच्या सुधारणा क्षेत्रात एक नवीन अध्यायाला सुरुवात झाली. यामुळे ते ऐतिहासिक ठरते. जगाचा विचार केल्यास भारतात सुरु होण्यास खूप विलंब झाला आहे. कारण आज जगातील बहुतांश विकसित देशांनी GST कायदा जवळपास ३० वर्षांपूर्वीच स्वीकारला आहे. त्या मानाने भारतात त्याला खूप उशीर झाला आहे. तसे पाहिले तर १० ते १२ वर्षांपूर्वीच वर भारतातील राजकीयपक्षांनी कधी त्याचे समर्थन केले तर कधी त्या विरोधी भूमिका घेतली असल्याचे दिसते. यामुळे हा विषय मोठ्या प्रमाणात भारतीय राजकारणात चर्चिला गेला. सन २००६-०७ च्या अंदाजपत्रकात तत्कालीन अर्थमंत्री पी. चिदंबरम यांनी GST चा प्रथम उल्लेख केला होता. तेव्हा विरोधी पक्षात असलेल्या भारतीय जनता पक्षाने या विधेयकाच्या विरोधी सूर आवळला असल्याचे दिसते आणि आज तोच भारतीय जनता पक्ष याचे समर्थन करतो आहे. यामुळे विविध कालखंडात विविध राजकीयपक्षांनी GST बाबत वेगवेगळी भूमिका घेतली असल्याचे दिसते आणि यामुळेच प्रस्तुत संशोधन निबंधातून GST बाबत भारतीय राजकीय पक्षांची भूमिकेवर प्रकाश टाकण्याचा प्रयत्न केला आहे.

संशोधन विषयाचे उद्देश

- १) वस्तु आणि सेवा कर या विधेयकासाठी भारतात झालेल्या प्रयत्नांचा आढावा घेणे.
- २) वस्तु आणि सेवा कर या विधेयकासंबंधी भारतातील राजकीय पक्षांच्या भूमिकेच्या आढावा घेणे.
- ३) वस्तु आणि सेवा कर या विधेयकाच्या अंमलबजावणीनंतरच्या परिणामांचे अध्ययन करणे.

संशोधनाचे गृहीतके

- १) वस्तु आणि सेवा कर विधेयकाबाबत भारतीय राजकीय पक्षात एकमत नसल्याचे दिसते.
- २) वस्तु आणि सेवा कर विधेयकाबाबत भारतातील राजकीय पक्षांनी विविध कालखंडात परस्पर विरोधी भूमिका घेतली आहे.



३) वस्तु आणि सेवा कर विधेयक भारतीय राजकारणात एक विवादाचा मुद्दा ठरला आहे.

संशोधन विषयाचे महत्त्व

प्रस्तुत संशोधन विषय आणि भारतीय राजकारण याविषयी भारतातील राजकीय पक्षांनी घेतलेल्या वेळोवेळी वेगळ्या भूमिकेचे अध्ययन करण्यात आले असून विविध राजकीय पक्षांचे GST बाबतचे विचार आणि त्याला असलेल्या विरोधाच्या कारणांचा आढावा घेण्यात आला आहे. यातून भारतातील राजकीय पक्षांचा GST बाबत दृष्टिकोन दिसून येतो. GST बाबत राजकीय पक्ष भारताचे व्यापक हीट ठेवून हा कायदा करण्यात आला आहे का? की फक्त राजकीय विरोधासाठी विरोध होत आहे यावर सुध्दा प्रकाश टाकण्यात आला आहे.

भारतातील कर प्रणालीतील सुधारणांचा आढावा

भारतात कर प्रणालीत सुधारणा करण्यासाठी अनेक प्रयत्न करण्यात आले आहे. यातील पहिले महत्त्वाचे पाऊल म्हणजे सन १९८६ मध्ये पंतप्रधान राजीव गांधी यांच्या मंत्रीमंडळातील अर्थमंत्री विश्वनाथ प्रतापसिंह यांनी अप्रत्यक्ष कर व्यवस्थेत सुधारणा करण्यासाठी मूल्यवर्धित कर (VAT) यास प्रारंभ करून अतिशय महत्त्वाचे योगदान दिले. नंतर पंतप्रधान पी. स्थापना करण्यात आली व्ही. नरसिंम्हाराव यांच्या कार्यकाळात अर्थमंत्री मनमोहन सिंग यांनी १९९२ मध्ये हा कर राज्य पातळीवर लागू करण्यात आला. यामुळे भारतीय कर प्रणालीत मोठ्या प्रमाणात सुधारणा घडून आली. पुढे १९९९ मध्ये अटल बिहारी शासन काळात एक देश एक कर ही संकल्पना समोर आली. यातूनच पुढे वस्तु आणि सेवा कराचा उदय भारतात झाला. वाजपेयी यांनी GST चे प्रारूप तयार करण्यासाठी एक समितीची स्थापना करण्यात आली. या समितीत आर्थिक सल्लागार व रिझर्व्ह बँकेचे माजी गव्हर्नर आय. जी. पटेल, बिमल जालान आणि सी. रंगराजन यांचा समावेश करण्यात आला होता. या समितीच्या अध्यक्षपदी पश्चिम बंगालचे तत्कालीन अर्थमंत्री असीम दासगुप्ता यांची नियुक्ती करण्यात आली. मात्र २००४ मध्ये लोकसभा निवडणुकीत एन.डी.ए. प्रणीत भाजपचा पराभव करून काँग्रेस प्रणीत एन.डी.ए. चे सरकार सत्तेत आले. मात्र तत्कालीन अर्थमंत्री पी. चिदंबरम यांनी या समितीचे कार्य कार्यरत ठेवले, परंतु २०१० मध्ये बंगालमध्ये तृणमुल काँग्रेस पक्ष सत्तेत आल्यामुळे असीम दासगुप्ता यांनी अध्यक्ष पदाचा राजीनामा दिला. मात्र तोपर्यंत दासगुप्ता यांनी GST चे जवळपास ८० टक्के कार्य पूर्ण केले होते.

यामुळे पुन्हा एकदा GST साठी झालेला प्रयत्न गुंडाळण्यात आला आणि अस्तित्वात येण्यासाठी १ जुलै २०१७ पर्यंत भारतीयांना प्रतिक्षा करावी लागली.

एक देश एक कर म्हणजे काय?

हा एक अप्रत्यक्ष कराचाच एक प्रकार आहे. हा कर उत्पादन, विक्री, आयात आणि सेवा या सर्वांवरील राष्ट्रीय पातळीवरील सर्वसमावेशक अप्रत्यक्ष कर आहे. निर्यात आयकर आणि कॉर्पोरेट कर या कराच्या कक्षेच्या बाहेर आहेत. केंद्र सरकार आणि राज्य सरकार जे निरनिराळे अप्रत्यक्ष कर लावतात त्या सर्व करांची जागा आता GST ने घेतली आहे. पूर्वी एक्साईज, व्हॅट आणि सर्विस टॅक्स



Sachar



असे तीन कर लावण्याऐवजी आता एकच GST हा कर लावला जाईल. यामुळे याला एक देश एक कर असे संबोधले जाते.

GST संबंधी राजकीय पक्षाची भूमिका

भारतातील कर प्रणालीत सुधारणा करण्यासाठी मोठ्या प्रमाणात काँग्रेस या पक्षाने अतिशय महत्त्वपूर्ण निर्णय घेण्यात आल्याचे आजपर्यंत आढळून येते. यामुळे या पक्षाचे योगदान मोठ्या प्रमाणात आहे हे मान्यतच करावे लागते. GST साठी सुध्दा या पक्षाने पुढाकार घेतला होता. सन २००६ मध्ये वार्षिक अंदाजपत्रकात सर्वप्रथम GST चा उल्लेख अर्थमंत्री पी. चिदंबरम यांनी केला होता. तेव्हा मात्र विरोधी पक्षात असलेल्या भाजपाने या बिलाला विरोध दर्शविला होता. तसेच तत्कालीन गुजरातचे मुख्यमंत्री नरेंद्र मोदी यांनी सुध्दा तेव्हा GST ला प्रचंड विरोध केला होता. जे की तेच पंतप्रधान मोदी त्याचे जोरदारपणे समर्थन करत आहे व तसेच भारतीय कम्युनिस्ट पक्ष मार्क्सवादी या पक्षाने सुध्दा GST ला विरोध केला होता. याचबरोबर सरकारच्या अनेक घटक पक्षांनी सुध्दा विरोधी भूमिका घेतल्यामुळे हे विधेयक मागे पडले.

भारतीय जनता पक्षाची भूमिका

भारतीय जनता पक्षाच्या शासनाने उशिरा का होत नाही मात्र हे विधेयक संमत केले हे अतिशय महत्त्वाचे आणि भारतातील करप्रणालीच्या सुधारणातील एक क्रांतिकारी पाऊल ठरले आहे असेच म्हणावे लागेल. असे असले तरी १ जुलै २०१७ रोजी अस्तित्वात आलेल्या GST विधेयकातील तरतुदींवर प्रकाश टाकणे आवश्यक ठरते. यात कराचे काही विभाग किंवा प्रमाणात ठरवण्यात आले आहे.

- १) ०% २) ५% ३) १२% ४) १८% ५) २८%

असे वर्गीकरण करण्यात आले आहे. तसेच पेट्रोलियम पदार्थ व मादक द्रव्य यांचा समावेश GST मध्ये करण्यात आलेला नाही. यामुळे या विधेयकावर मोठ्या प्रमाणात टीका आणि विरोध होत आहे. याबाबत शासनाने व भारतीय जनता पक्षाने सुध्दा टोस अशी भूमिका मांडली नसल्याचे दिसते. यामुळे या पक्षाच्या शुध्द भूमिकेचा संशय येण्यास वाव आहे. तसेच हे विधेयक संसदेत आल्यानंतर यातील तरतुदींवर व्यापक चर्चा होणे अपेक्षित असताना केवळ राजकीय अभिलाषेपोटी यातील चुका दूर नाकारता हे विधेयक अतिशय घाईने सहमत करण्यात आले. याचबरोबर अंमलबजावणीत अनेक त्रुटी असल्याचे दिसते आहे.

GST चे फायदे :

- १) कर भरणे सोपे जाईल, कर भरण्याच्या आकारण्याच्या पध्दतीत सहजता आणि सुलभता
- २) कराची चोरी आणि कर न भरणे किंवा कमी भरणे कमी होईल.
- ३) देशाचा कर वाढेल प्रगतीचावेग वाढेल.
- ४) संपूर्ण देशात सामान खरेदी करण्यासाठी एकच कर आणि एकाच दराने कर द्यावा लागेल. पूर्ण देशात एकाच किमतीला एका प्रकारचे सामान खरेदी करता येईल.
- ५) हा कर वस्तू आणि सेवा या दोन्हीवर लावला जाईल.



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Journal

2016-17



Impact Factor : 3.541

Peer-Reviewed Journal

ISSN : 2278 – 5639

Global Online Electronic International Interdisciplinary Research Journal (GOEIIRJ)

THEME : ROLE OF PSYCHOLOGY IN SPORTS

{Bi-Monthly}

Volume – V

Special Issue – IV

January 2017

BENEFITS OF YOGIC PRACTICES FOR PHYSICAL FITNESS

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Introduction :-

The Yogic Practices are performed in water. It can be performed in deep or shallow water, cold or warm water, steady or moving water, indoor or outdoor-pools depending on the purpose of exercises. The Yogic Practices are beneficial in different ways. These benefits can be enlisted as follows.

1. For improvement of Physical Fitness.
2. For treatment of various physiological diseases and deformities.
3. For treatment of some psychological problems.

The benefits of Yogic Practices are innumerable. Yogic Practices can be beneficial for people across a wide range of ages and abilities: young to old, slow to fast, for injured or degenerative conditions, beginner to professional athletes, and fitness freaks. These exercises affect varied aspects of life, including physical, mental, emotional and social well-being. There is no doubt that for physicians, physical therapists, exercise physiologists, and fitness trainers it is one of the best ways to stay fit.

As these exercises are used for-working most-of-the muscles in the body in a different ways with each form of exercise, they are collective package for improvement of all fitness components.

There are different Yogic Practices for improvement of different physical fitness components such as flexibility, muscle endurance, muscle strength and tone, core strength, agility and balance, overall health in all aspects of life.

A well-structured exercise workout incredibly improves cardiovascular system and respiratory volumes. When these exercises are performed every aspect of physical fitness is taken care of such as upper body and lower body, muscular strength and cardiovascular endurance, core strength and flexibility etc.

These exercises can be done with or without equipments. If you know how to swim, then these exercises can be performed quite comfortably. But it you don't know it, you need to perform these exercises with the help of floaters and other equipments.

The Yogic Practices are free of injuries. While performing other forms of exercises there is

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pounding of body weight causing high-impact injuries whereas there is weightlessness in the water. Thus most of the difficult forms of exercises can be done easily inside the water.

These exercises are also beneficial for psychological health also. These are soothing, comfortable and relaxing forms of exercises. A good workout of Yogic Practices can make you mentally refreshed and relaxed. It provides healthy isolation as well as being a part of the group.

A regular workout helps at emotional level too. It develops various emotional qualities such as self-esteem, confidence, overcoming challenges or hurdles, inspiration and dedication. All this culminates into feeling comfortable about yourself and your life. The workouts can be performed with equal ease all alone, with a partner or with a group of swimmers. It can be regularly performed as it less dependent on environmental conditions of time of the day or year. It is also relatively inexpensive. The equipments needed for this are quite minimal, and most of them are quite inexpensive and durable. Also the cost of using a pool is less as compared to gym or health club. Thus it is one of the most standard forms of exercises.

Regular workout provides all-around healthiness and well-being. It is an activity which can be done throughout the entire life. It can also be done outdoors such as in lakes, rivers or ocean.

The most prominent benefits that can be achieved through Yogic Practices can be enlisted as follows.

Physiological benefits :-

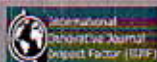
1. Improved cardiovascular system.
2. Improved respiratory functions.
3. Healthy skeletal system.
4. Strong muscular system and muscle tone.
5. Excretion of wastes from body.
6. Increased neuromuscular coordination.
7. Well maintained blood pressure.
8. Increased hemoglobin level.
9. Decreased cholesterol.
10. Decreased pulse rate and respiratory rate.
11. Better immune system leading to susceptibility to various diseases.

Psychological benefits

1. These exercises are refreshing in nature. They don't lead to tiredness.
2. It makes you prepared for accepting new challenges in life and overcoming them.
3. It makes you comfortable with all aspects of life.

Emotional benefits





Impact Factor : 3.541

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1. Increased self-confidence.
2. Better adjustment with other members of the group.
3. Makes the mind calm and composed.

Thus, it can be summed up that Yogic Practices are the best form of exercises that can use for improvement of all aspects of fitness.

Conclusion :-

Yoga & Pranayama is the extension and control of one's breath. Practicing proper techniques of breathing can help bring more oxygen to the blood and brain, eventually helping control pranayama or the vital life energy. Yoga & Pranayama also goes hand in hand with various yoga asanas. The union of these two yogic principles is considered as the highest form of purification and self-discipline, covering both mind and body. Yoga & Pranayama techniques also prepare us for a deeper experience of meditation. Know more about various Yoga & Pranayama techniques in these sections. This section lays an exclusive commentary by Shri Ravi Shankar on the ancient scripture, Patanjali Yoga Sutras, which will enlighten you on the knowledge of yoga, its origin and purpose. The goal of this rendition of the Yoga Sutras is to make the principles and practices of the Yoga Sutras more understandable and accessible. The descriptions of each sutra offered by Shri Ravi Shankar attempts to focus on the practical suggestions of what can be done to experience the ultimate benefits of a yogic lifestyle. Feeling held back due to a physical ailment? Are emotions taking a toll on your personal and work life? Fill in the form below to learn more about how yoga can aide you in overcoming issues naturally with minimum lifestyle changes.

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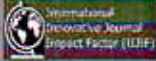
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Impact Factor : 3.541

Peer-Reviewed Journal

ISSN : 2278 – 5639

Global Online Electronic International Interdisciplinary Research Journal (GOEIRJ)

THEME : ROLE OF PSYCHOLOGY IN SPORTS

{Bi-Monthly}

Volume – V

Special Issue – IV

January 2017

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