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Ravi Kiran D,

Assistant Professor, Department of Commerce, Vijayanagara College, Hosapete (Affiliated to VSK University, Ballari) and Research Scholar, Department of PG Studies and Research in Commerce, VSK University, Ballari

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GST ON CRYPTO CURRENCIES- AN OVERVIEW

Dr. Jyothilinga V, Assistant Professor, Department of PG Studies and Research in Commerce, VSK University, Ballari

Ravi Kiran D, Assistant Professor, Department of Commerce, Vijayanagara College, Hosapete (Affiliated to VSK University, Ballari) and Research Scholar, Department of PG Studies and Research in Commerce, VSK University, Ballari

Abstract

Introduction of TDS of 1% on consideration paid for purchase of Virtual Digital Assets gives information to the respective authority about a person dealing or holding such assets. Due to this, many people are calling this budget Crypto Budget which gives birth to the Crypto tax. Crypto income was already taxed before Finance Bill, 2022 but there was no clarity on how it should be taxed neither to investor nor to authority. This Crypto Budget provides clarity on taxation of Virtual Digital Assets.

Keywords: GST, Virtual Digital Assets and Crypto currencies.

Introduction

In this era where we see the boom of crypto currency, we thought it pertinent to go into its roots to identify its taxability both under Income Tax Act and the Goods and Service Tax Act. Under this article, we are trying to determine the basic features of crypto currency and its taxability under the goods and services tax act.

In the recent budget tabled before the parliament, taxability is provided under the Income Tax Act. Still, the government has not addressed the issue of taxability under the GST Act.

The crypto world has gone so vast, starting from Funible tokens, private crypto currency, and NFT. Further, there are exchanges, brokers, bots and metaverse under the virtual world. There are multi-dimensions to this topic. However, the same cannot be summarized in one article itself. Hence, in this article, we are covering only the basics of cryptocurrency and its taxability under the Goods and Services Tax Act.

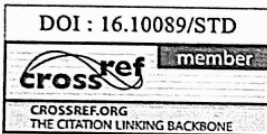
Objectives of the Study

- To understand the concept of Crypto Currency
- To analyze and contrast existing models and proposed national and international laws on cryptocurrency regulation and governance.
- To study the implications of GST on Crypto Currency

Literature Review

Hileman, Garrick & Rauchs, Michel. (2017)

In their Global Cryptocurrency Benchmarking Study focused on alternative payment systems and digital assets. It examined the burgeoning global cryptocurrency industry and its key constituents, which include exchanges, wallets, payments and mining. The research team collected data from cryptocurrency companies and organisations across 38 countries and five world regions from September 2016 to January 2017. The findings of the study are both striking and thought-provoking. First, the user adoption of various cryptocurrencies has really taken off, with billions in market cap and millions of wallets estimated to have been active in 2016. Second, the cryptocurrency industry is both globalised and localised, with borderless exchange operations, as well as geographically clustered mining activities. Third, the industry is becoming more fluid, as the lines between exchanges and wallets are increasingly blurred and a multitude of cryptocurrencies, not just bitcoin, are now supported by a growing ecosystem, fulfilling an array of functions. Fourth, issues of security and regulatory compliance are likely to remain prevalent for years to come.



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An Analysis of GST Collection of India with Special Reference to Karnataka State

Mr. Ravi Kiran D

**Assistant Professor in Commerce
Vijayanagara College, Hosapete**

**Research Scholar
VSK University, Ballari**

Dr. Jyothilinga V

**Assistant Professor in Commerce
Vijayanagara Sri Krishnadevaraya University, Ballari**

Abstract

GST is an Indirect Tax which has replaced many Indirect Taxes in India. The Goods and Service Tax Act was passed in the Parliament on 29th March 2017. The Act came into effect on 1st July 2017; Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. In simple words, Goods and Service Tax (GST) is an indirect tax levied on the supply of goods and services. This law has replaced many indirect tax laws that previously existed in India.

GST is one indirect tax for the entire country. Current Study deals with Analysis of GST Collection of India.

Keywords

A Study on Green Marketing as a Tool for Sustainable Development in India

Dr. Jyothilinga¹ V Ravi Kiran D²

¹Assistant Professor in Commerce, Vijayanagara Sri Krishnadevaraya University, Ballari

²Research Scholar in Commerce, Vijayanagara Sri Krishnadevaraya University, Ballari

Abstract: In the recent times, societies have become more concerned with natural environment and increasingly conscious about eco-friendly products or green products and about their own safety and welfare which has led to the emergence of green practices, and it is in this scenario, that the concept of green marketing has gained worldwide significance. The ideas of green marketing such as designing of green products, implementing a green supply chain, packaging, pricing and advertising are beneficial to society and to environment as a whole. Environmental or green marketing is perceived to be a tool towards sustainable development as pollution levels are getting worse day by day, which will eventually lead to the perpetual deterioration of human life. Green marketing is a strategy that addresses the concern of promoting and preserving the natural environment which can benefit the firms as well as the consumers. The last decade has witnessed a dramatic increase in environmental degradation. This increase in ecological damage has had a profound effect on consumer behavior, due to which the green product market is expanding at a remarkable rate. The need of the hour is to promote and propagate new decisions and innovations which can lead to green marketing environment and also create a new marketing condition for the potential buyers.

Keywords: Green Practices, Green Products, Green Marketing, Sustainable Development. etc.

Introduction:

Degradation of mother earth is happening rapidly and our land is turning into a concrete jungle. We all are facing severe environmental damage which affects one and all deeply. Efforts are being made globally to mitigate this phenomenon so that our future generations can thrive on. Since ecological issues influence all human activities, societies today have become more concerned with environmental management. It is in this regard that we confront terms such as "green marketing", "green banking", "go green" etc. This paper seeks to understand the concept and origin of green marketing and why it is important to implement it especially in today's era, keeping in mind the needs of the future generations as well. The significance of green marketing relies on the very basic principle of economics: how to use the limited natural resources in order to maximize utility. Owing to scarcity of natural resources, firms must develop alternative ways of satisfying the unlimited wants of consumers. Many firms are beginning to realize that they are members of the wider community and therefore must behave in an environmentally responsible fashion. Green marketing looks at how marketing activities utilize these limited resources, while satisfying the wants of individuals and industry, as well as achieving the selling organization's goals.

Objective and Methodology:

One of the biggest problems with the green marketing area is that there has been little attempt to academically examine environmental or green marketing. While some literature does exist, it comes from divergent perspectives. This paper attempts to throw light on the conceptual issues associated with green marketing. The present study is exploratory in nature to provide a clear guidance for empirical research. It is also descriptive where the focus is on fact finding investigation with adequate interpretation. For this purpose secondary data were collected. The secondary data were collected through newspapers, magazines, books, journals, conference proceedings, Government reports and websites.

Review of Previous Studies:

Prothero, A. (1998) introduces several papers discussed in the July 1998 issue of 'Journal of Marketing Management' focusing on green marketing. This includes; a citation of the need to review existing literature on green marketing, an empirical study of United States and Australian marketing managers, a description of what a green alliance look like in practice in Great Britain, ecotourism and definitions of green marketing.

Oyewole, P. (2001). In his paper presents a conceptual link among green marketing, environmental justice, and industrial ecology.



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WTO AND INDIA: IMPORTANCE AND CHALLENGES

*Mr. SAGAR EKANATH GANDAVADI, Faculty, Department of Commerce, Vijayanagar College, Hosapete.

** Mr. SUJAYA KUMAR S, Research Scholar, Department of Studies and Research in Commerce, Vijayanagara Sri Krishnadevaraya University, Post Graduate Centre- Nandihalli, Sandur.

ABSTRACT

The World Trade Organization, commonly referred to as the International Organization, is a coalition whose primary goal is to provide free trade for the benefit of all. The international organization offers a forum for negotiating agreements aimed at eliminating barriers to international trade and maintaining a degree of enjoyment for all, which is also harmful to economic processes and growth. The international organization jointly provides a legal and institutional structure for the implementation and execution of such agreements, as well as for the removal of contradictions resulting from their understanding and application. This body of trade agreements comprising the international organisation consists of sixteen completely different triangular agreements (to that all international organisation members area unit parties) and 2 different plurilateral agreements (to that just some international organisation members area unit parties).

KEYWORDS: WTO, India, GATT, Globalization, Free Trade.

INTRODUCTION

January 1st 2020 marked the silver jubilee of the World Trade Organisation. WTO came into existence after the conclusion of the Uruguay round in 1995 replacing the post WW-II General Agreement on trade and tariff (GATT), when the conclusion of the South American nation round (UR) of triangular Trade Negotiations. India's participation in associate degree more and rule based mostly system within the governance of international trade is to make sure more stability and sure thing, that ultimately would result in additional trade and prosperity for itself. It was an improvement over GATT in the following ways:

- ✓ Providing an institutional backbone to GATT
- ✓ Provision of a dispute settlement body
- ✓ Representation to the developing nations in its formation and negotiations.
- ✓ Covering other trade related aspects such as services, IPR, investments etc.
- ✓ It included safeguards against non-tariff barriers as well.



SCAN ME

Research Paper

CARBON SEQUESTRATION AND TREE DIVERSITY OF DAROJI SLOTH BEAR WILD LIFE SANCTUARY, VIJAYANAGARA DISTRICT, KARNATAKA

Premalatha K., Nayana S and K. Kotresha

Vijayanagara College Hospet,
Vijayanagara Dist, Karnataka,
Taxonomy and Floristic Laboratory,
Department of Botany, Karnatak Science College,
Karnatak University Constituent College, Dharwad, Karnataka,
India.

Abstract

The study area is a rock strewn hillock that stretches between Daroji of Sandur Taluka and Ramasagara of Hospet Taluka in Vijayanagara District of Karnataka. It is located between 15°14' to 15°17' N latitude and 76°31' to 76°40' E longitude. Daroji Sloth Bear wildlife sanctuary is dry deciduous scrubby forest; the vegetation of whole area is xerophytic, sparse and dominated by spiny thorny shrubs, bushes and few tree species. It includes almost stunted trees and shrubs. Present study was conducted to determine the Carbon Sequestration capacity and tree diversity of Daroji wild life sanctuary. The average carbon assimilation of study area is around 14.964g of carbon per tree with a total carbon assimilation of 1271.98g. *Phoenix sylvestris* (L.) Roxb., has the highest amount of carbon assimilation (9221.82g/sp) as compared to other species like *Acacia leucophloea* (Roxb.) Willd. (12.4479g). *Ficus amplissima* J.E.Sm. (16.1506g) *Annona reticulata* L. (16.1506 g) accumulates lowest carbon of g/tree. Above ground biomass constitutes major part of the biomass. Among the 85 species studied, *Cassine glauca* (Roxb.) O.Ktze. 323.2, *Dalbergia sissoo* Roxb. ex DC. 334.7, *Phoenix sylvestris* (L.) Roxb. 5031, has highest biomass as compared to other species. The total aerial biomass of the study area is 693.932g with average biomass of 8.164 g/tree. Lowest Biomass (g tree⁻¹) having species are *Acacia leucophloea* (Roxb.) Willd. 6.79 g, *Ficus amplissima* J.E.Sm. 8.811g and *Annona reticulata* L. 8.812g.

Key words: Daroji wild life sanctuary, Daroji wild life sanctuary, Afforestation, Diversity index, Total biomass.

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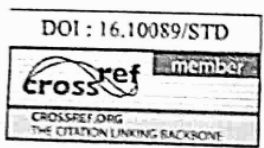
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REVIEW

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Plants based materials as the antifungal and antibacterial agents

Venkatesh K. Bhovi^{a,*}

^a PG Studies and Research in Chemistry, Vijayanagar College, Hosapete, Vijayanagara, Karnataka, 583201, India

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ABSTRACT

The medicinal plants are a distinguished source of our earth, which cannot be replaced even though many developments in science and technology have been. Plants are very rich in bio-medicinal properties, as well as fabrication applications. Natural product materials play a vital role in curing many diseases without having many side effects; that's why many researchers were working on phytochemistry. Plant organo-compounds such as quinine, alkaloids, polypeptides, lectins, coumarin, terpenoids, flavones, flavonoids, flavonols, fatty acids, tannins, and essential oils are metabolites for biological activities. In this review, plant materials and plants part, which are responsible for antimicrobial activity, have been discussed.

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1. Introduction

1.1. Historical perspective

Plants are a fundamental part of our universe; it has shown their potentiality since primordial time. Human beings are so connected to the natural resource that life cannot exist on the earth. Plant-based materials have been used as a classical resource for traditional medicine and pharmaceutical drugs for a long time; they have played a vital role in treating all kinds of diseases that infect humans and farm animals. Pesticides traditionally used at large scales are synthetic chemicals that have non-target action as well along some of them have persistence in the environments.

To overcome these problems for the last two decades, intensive effort has been made by agricultural and botanical researchers to discover chemical compounds from plant origin having an antibacterial and antifungal activity (Sofowora, 1993; Egamberdievo et al., 2017). Most chemically synthesized compounds are halogenated, hazardous, and toxic to the environment and living organisms. It is very indispensable to have naturally occurring compounds be used as drugs. Synthetic pesticide, along with fungicides, has been used to control diseases and harmful organisms; however, most of these synthetic compounds exhibit teratogenicity, mutagenicity, carcinogenicity, phytotoxicity, and residual effects (Bajaj and Ghosh, 1975).

"Evolution" is a process by which all living organisms live here and flourish with many modifications adaptations are the biggest boon that the mother earth has blessed us with. As rightly said in Bhagavad-Gita, that "Every flora must be seen as the incarnation of God". There are different tales in many civilizations that are close to the plant kingdom and its uses to the human race. Ancient people knew the wisdom of nature and its uses. Plants and plant products have proved to be the biggest resource next to air and water, and of course, all three are interconnected within. The plant kingdom has not only given the food resources but they have been used as the

* Corresponding author:
E-mail address: venki.kb123@gmail.com (V.K. Bhovi)
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MINI-REVIEW ARTICLE

Biodegradable Polymers and their Applications: A Review

Venkatesh K. Bhovi^{1,*}, Sulochana P. Melinmath¹ and Ranjith Gowda¹¹P.G. Studies and Research in Chemistry, Vijayanagar College, Hosapete, Vijayanagar, Karnataka 583201

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Abstract: Polymers have an endless scope due to their flexibility, amendment, and modification with the organic and inorganic compounds. There is an intense competition between natural and synthetic biodegradable polymers concerning biodegradability and compatibility with modern technology. Biodegradable polymers play a significant role in sustaining humanity on the earth due to non-environmental hazards. These polymers play a crucial role in biomedicine technology, such as tissue engineering, preparation of different scaffolds, drug delivery systems, industrial sector, agriculture, and food packaging. Here, we probed on various applications, challenges, and the limitations of biodegradable polymers in life.

Keywords: Biodegradable polymers, natural polymers, synthetic polymer, biomedical applications, technological applications, agriculture, packaging applications.

1. INTRODUCTION

Most developed and developing countries are exceptionally concerned with the hazards caused to the environment by synthetic polymers. These polymers either degrade or benefit the environment. Due to the non-degradability of synthetic polymers, one has to think of an alternative polymer source as these polymeric materials find a wide variety of applications in day-to-day life. In the early 1980s, most of the polymers used by humankind were non-biodegradable polymers, which subsequently caused an increase in environmental pollution. These facts made the researchers search the biodegradable polymers and enhance their compatibility using natural biodegradable polymers. The problem lies in the lack of either the latest technology or the cost of the manufacturing of degradable polymers. Hence, there is a necessity to have a novel standpoint on the design, properties, and proper functions of these polymers to develop strategies for future development [1]. There are two fundamental reasons behind the cooperative thought regarding polymers obtained from renewable resources; environmental concerns and petroleum resources being finite. Many biodegradable sources are available for the transition from synthetic to renewable sources.

Synthetic polymers are derived from non-renewable petroleum sources, while natural polymers are widely available from renewable supplies [2]. Biodegradation occurs through the enzymatic action accompanied by slow chemical deterioration associated with organisms. Degradation involves

mainly three steps: bio-deterioration, bio-fragmentation, and assimilation. The combined effort of microbial communities with other decomposer organisms and abiotic factors converts the biodegradable materials into smaller fractions known as biodeterioration. Microorganisms produce catalytic agents (*i.e.*, enzymes and free radicals) that cleave polymeric molecules. In recent years, biodegradable polymers have been utilized in various areas, including tissue regeneration (GTR) [3], drug delivery [4], bio-medicine [5], 3D printing [6], cosmetic sensory [7], food packaging [8], agriculture [9], enzyme immobilization, tissue engineering scaffold, nanotechnology, and technological application [10]. There is a need to understand biodegradable polymers and their applications in the information age.

The above-mentioned reports reveal the biodegradable polymers' deep-seated role in biomedical, agricultural, and industrial applications. Improved biocompatibility of biodegradable polymers is crucial for tissue engineering, drug delivery, biomedicine, 3D printing, cosmetics, and sensory applications.

2. GENERALITIES OF BIODEGRADABLE POLYMERS

Humans synthesize polymers and the naturally available polymers. These natural polymers are found in various biomaterials; a few crucial materials are lignin, cellulose, starch, proteins, nucleic acid, and chitin. Biodegradable materials are the "green materials" of the future; they have been widely used and have a greater scope as they are biocompatible and biodegradable. The question that arises is, what are biodegradable polymers? Biodegradable polymers quickly degrade and give rise to some simplest molecules through the

*Address correspondence to this author at the P.G. Studies and Research in Chemistry, Vijayanagar College, Hosapete, Vijayanagar, Karnataka-583201; E-mail: venki.kb123@gmail.com

Transition Metal (II) Complexes of (*E*)-*N*-(4-methylbenzylidene)-2-((*Z*)-(4-methylbenzylidene)amino)benzamides: Synthesis, Characterization and their Biological Evaluation

Venkatesh K Bhovi ^{1,*}, Bharathi K ¹, Sulochana P Melinmath ¹, Vrushabendra Basavanna ², Srikantamurthy Ningaiah ^{2*}

¹ P G Studies and research in Chemistry, Vijayanagar College Hosapete, Vijayanagar, Karnataka, India -583201

² Department of Chemistry, Vidyavardhaka College of Engineering, Visvesvaraya Technological University, Mysuru-570002, Karnataka, India

* Correspondence: venki.kb123@gmail.com (V.K.B.); srijmn@vvce.ac.in (S.N.)

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Abstract: A novel series of transition metal (II) complexes (5a-h) were conveniently synthesized via reaction of important transition metals (Co, Cu, Zn, Ni) with (*E*)-*N*-(4-methylbenzylidene)-2-((*Z*)-(4-methylbenzylidene)amino)benzamide Schiff base (3) which was previously synthesized by reacting 2-aminobenzohydrazide (1) with 4-methylbenzaldehyde (2). The synthesized metal complexes' structure was elucidated by IR, NMR, mass, and elemental analysis. Additionally, we also evaluated the antioxidant, antimicrobial and antifungal activity of the synthesized metal complexes. The bioassay of the novel transition metal complexes envisioned that compounds 5e and 5c showed better antimicrobial activity than the free ligand, and compounds 5g and 5a showed good activity against most bacterial strains. On the other hand, hydrated metal complexes 5b, 5d, 5f, and 5h showed moderate to good antimicrobial activity. In comparison with ascorbic acid, most of the metal complexes showed moderate to good antioxidant activity. The current bioassay was investigated and proved that the compounds 5e and 5c as antimicrobial agents act on highly resistant strains of microbes.

Keywords: metal (II) complex; Schiff's base; antimicrobial; ascorbic acid.

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1. Introduction

Schiff's base is a sub-class of organic imines considered secondary aldimines or ketimines, depending upon the structure [1]. A new era has started in coordination chemistry since 1869 after Schiff's elegant synthesis of azomethane complexes of copper(II) from preformed metal, salicylaldehyde, and primary amine [2]. Schiff base is formed as a condensation product of primary amine with carbonyl compounds [3]. This was first reported by Schiff [4], which contains the >C=N- group, which is also called azomethine or imine. The >C=N- group, combined with more such groups or others like phenolic -OH or amino groups, can effectively form metal complexes. The Schiff-based metal complexes have shown evidence of importance significant in inorganic and organic chemistry due to their biological activity. In recent years several reports are published on the preparation of these compounds and their application [5]. Schiff bases of aliphatic aldehydes are comparatively unstable and readily undergo polymerization, whereas aromatic aldehydes possessing effective conjugation are



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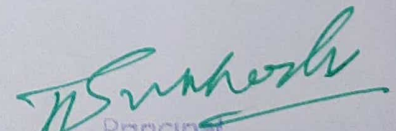
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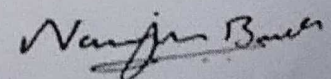
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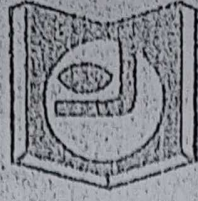
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ಕರ್ನಾಟಕ ಸಾಹಿತ್ಯ ಅಕಾಡೆಮಿ
ಬೆಂಗಳೂರು

ಸಾಹಿತ್ಯಶ್ರೀ ಪ್ರಶಸ್ತಿ - ೨೦೨೦

ಪ್ರಶಸ್ತಿ ಪತ್ರ

ಡಾ. ಮೃತ್ಯುಂಜಯ ರುವಾಲೆ ಅವರು

ಕನ್ನಡ ಸಾಹಿತ್ಯ ಕ್ಷೇತ್ರದಲ್ಲಿ ಸಲ್ಲಿಸಿರುವ

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