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A STUDY ON THE ROLE OF MICRO ENTERPRISES IN PAURI GARHWAL DISTRICTS OF UTTARAKHAND & PROBLEMS FACED BY THEM

ASHU TOMAR

**Ph.D. RESEARCH SCHOLAR
DEPARTMENT OF COMMERCE
KUMAUN UNIVERSITY
D.S.B. CAMPUS
NAINITAL**

Dr. VIJAY KUMAR

**ASST. PROFESSOR
DEPARTMENT OF COMMERCE
KUMAUN UNIVERSITY
D.S.B. CAMPUS
NAINITAL**

Dr. RAJENDRA PRASAD BADONI

**ASST. PROFESSOR
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PANKAJ BHATT

**Ph.D. RESEARCH SCHOLAR
DEPARTMENT OF COMMERCE
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ABSTRACT

This paper aims to explore the role of Micro Enterprises & problems faced by them in Pauri Garhwal in Uttarakhand. MSMEs continue to be the backbone of the economy for countries like India where the problem of unemployment is steadily escalating and the agriculture land holdings continue to shrink. And less scope for large scale industries due to many reasons like lack of marketing, technology, credit facility, raw material, limited access to market, shortage of capital and undeveloped infrastructure. Micro enterprises can generate sustainable livelihoods for the community in the hills as well as promote entrepreneurship and use local resources which otherwise would have been left idle to growth the economy. This study based on primary data collected from 72 Micro enterprises in Pauri Garhwal district for role of micro enterprises and to know the what problems faced by them. Findings of the study is that Micro enterprises playing a very important role for generating employment. And major problems faced by micro enterprises limited access to credit, long process of paperwork, excess cost of transportation, bad roads, lack of market demand.

TAX STRUCTURE: A COMPARATIVE STUDY OF INDIAN VS UNITED STATES

Dr. PANKAJ JAIN
ASST. PROFESSOR
DYAL SINGH COLLEGE
UNIVERSITY OF DELHI
DELHI

ARYAN SEHRAWAT
STUDENT
OAKVILLE TRAFALGAR HIGH SCHOOL
OAKVILLE ONTARIO
CANADA

ABSTRACT

India and US both have a progressive tax structure. The present study is an attempt to have a broader understanding of the Indian tax structure in comparison with the tax structure prevailing in the US. It is a conceptual paper whereby efforts have been made to have an analysis of the tax structure prevailing in both nations and which one is considered better. A comparative analysis is been made between India and the US based on a few tax parameters like GDP ratio, number of payments, etc. India has an advanced structure of taxes prevailing but it needs modification in comparison to the US for the overall growth of the nation.

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