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SOCIO ECONOMIC OVERVIEW OF SANGLI - MIRAJ - KUPWAD MUNICIPAL CORPORATION



ABSTRACT: -

Government plays an important role in making dynamic the process of development in the economy. In the era of economic reforms also, we observe growing expectations of the people from the government to speed up development, which helps in improving standard of living of the people coupled with social welfare maximization. This necessitates the need for examining role of the government in promoting development by undertaking fiscal operations and development activities. However, this requires revenue mobilization as well as its spending.

KEY NOTES: Socio Economic , Municipal Corporation , making dynamic .

I)INTRODUCTION

A review of research literature in Public Economics in general, and in the context of Indian Economy in particular reveals that union government and state governments' fiscal operations are being studied prominently. Thus, major attempts are being made to study fiscal operations of union and state governments. Local bodies, rural as well as urban, and their fiscal operations is a significantly neglected aspect of research in Public Economics, especially in the context of India. This poses an urgent need for

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studying fiscal operations of the local governments in speeding up development of the areas under their jurisdictions. Sangli-Miraj-Kupwad Municipal Corporation (SMKMC) is a popular municipal corporation in general in Maharashtra, and in particular in Western Maharashtra on various grounds. It is a recently established municipal corporation, which has increased responsibility to achieve rapid and all round development of the area under it's jurisdiction. Hence, it will be appropriate to examine role of taxation in the development of Sangli-Miraj-Kupwad Municipal Corporation area. It is against this overall background, the present research study endeavors' to assess the role of taxation in the development of Sangli-Miraj-Kupwad Municipal Corporation area during the latest period from 1998-99 to 2013-14. The present study also intends to study the problems of taxation with possible solutions and new taxation avenues for SMKMC.

II)OBJECTIVES OF THE STUDY:

The major objectives of the present research study are as follows:

1. To Study fiscal position of Sangli-Miraj-Kupwad Municipal Corporation (SMKMC)
2. To examine revenue significance of taxation in the revenue collection;
3. To highlight problems and prospects of corporation taxation,
4. To assess trends in rates of taxation;

III)DATA BASE AND RESEARCH METHODOLOGY:

The present Research study is a unique attempt to examine growth and revenue significance of taxation with reference to Sangli-Miraj-Kupwad

Municipal Corporation (SMKMC) during the period from 1998-99 to 2013-14. The Study also tries to identify the problems relating to municipal Corporation taxation, and possible remedies on the same. Likewise, it also intends to suggest new avenues of taxation useful for meeting growing expenditure of the Corporation. This study relies on both the secondary as well as primary data. The necessary secondary data has been collected from the publications of Sangli-Miraj-Kupwad Municipal Corporation (SMKMC) like Annual Budgets, Annual Reports, Booklets, Official Records and all others. The publications by the Government of Maharashtra, Union Government of India also have been considered and used in accordance with the needs and requirements of the study. The necessary primary data is collected by administering a well structured questionnaire by taking non-probabilistic purposive sample of 550 respondents from total 1.08 lakh tax payers with due representation to stakeholders such as employees/workers, businessmen, industrialists, teachers and farmers (110 each) to collect data so as to highlight quantity, quality of services the corporation provides, problems in imposition and collection of taxes, and all others. Besides this, interviews and discussions were held with necessary respondents as per necessity and urgency.

The collected both the secondary as well as primary data has been classified, tabulated in the light of objectives and hypotheses of the present study. The tabulated data is analysed by employing necessary statistical tools like mean, standard deviation, coefficient of variation, correlation, regression, compound growth rate, simple growth rate, ratio analysis and others.

The analysis of the data is carried out by using computer software packages like Excel and SPSS. Likewise, graphical presentation also has been attempted to show trends in some important variables. The important parameters which the present study uses, are growth in Total Expenditure, Growth in Tax Revenue, Nature and Extent of Development Activities, Taxation Problems, Trends in Taxation Rates, Tax Revenue Composition, Adequacy and Quality of Services being provided and others.

IV) SIGNIFICANCE OF THE STUDY:

The importance of the present research study is as follows:

1. The present study is a unique addition to researches in Public Economics in general, and Local Finance in particular.
2. The study brings out, how taxation is the backbone of local bodies like Municipal Corporation

V) REVIEW OF RESEARCH STUDIES:

Pethe Abhay, Lalwani Mala et. al. (2005)¹ studied a Comparative Study of Municipal Finances in Maharashtra Pattern Problems and Prospects. In this paper he has studied pattern, problems and prospects of municipal finances with reference to the state of Maharashtra. It is a comparative study. The study is carried out within the parameters set by the devolution patterns to local bodies that have been envisaged by central and state Finance Commission and 74th Constitutional Amendment. He begins with a prologue that provides a backdrop with information about the Urban Local Bodies in Maharashtra along with some regulatory and conceptual features. The major section of this paper is divided into various subsection & deals with data analysis and comments about the expenditure, the revenue patterns of Municipal corporations and Municipal Councils.

Jha Gangadhar, (2003)² studied a Urban Finance and Special Study of the Agra Municipal Corporation. In this paper he has studied Agra Municipal reform project launched with the help of Japan Bank for International Corporation (JBIC). He has studied Agra Municipal reforms project with the technical support of JBIC, envisages enhancing of revenue of Agra Nagar Nigam through effective administration of property tax, the mainstay of Agra Nagar Nigam Finances.

Pritha (2007)³ studied a Municipal Finances Systems in conflict cities case studies on Ahmadabad and Srinagar India. The study is based on information gathered over the short field studies conducted. The study studies revenue and expenditure of these two municipal corporations in detail. The study concludes that Ahmedabad Corporation enjoys a fair degree of functional and financial devolution. However, Srinagar Corporation is still financially dependent on central and state government.

Staff Frances (2010)⁴ studies the municipal Debt and Marginal Tax Rates with Reference to tax premium

in Asset Prices. He studies marginal tax incorporated into short term municipal rates using municipal swap market data. Using an offline model, he identifies both the marginal tax rate and the credit/liquidity spread in one-week tax exempt rates their associate risk permeate tax risk premium is negative, consistent with the strong countercyclical nature of after tax fixed income cash flow. These results demonstrate that tax risk is a systematic asset – pricing factor and offer a resolution of the municipal bond puzzle.

Mohanty P. K. (2002)⁵ studies reforms in property tax with reference to Hyderabad Municipal Corporation. The study examines reforms, assignment of revenues, property tax reforms, trends in property tax collection with reference to Hyderabad Corporation coupled with its revenue and expenditure. The study highlights the areas in which reforms in property tax can be brought about.

VI) MAJOR CONCLUSIONS:

The major conclusions based on data results and empirical analysis of the present research study is as follows.

1. The overall fiscal operations of the SMKMC are not satisfactory it has failed in controlling its overall deficit for about 50 % of total period under the study. Its Overall deficit was the highest in the last year of our study .The noteworthy thing is that this corporation has succeeded in maintaining overall surplus for eight years of total study period. The growth of both the Total revenue and Total expenditure is more or less has remained the same, but total expenditure had more variations than Total revenue.
2. The operations of the SMKMC on its Revenue account are appreciable. The reason is naturally simple, its revenue account operations are in surplus, and the proportion of surplus of revenue receipts is significant. It has succeeded in controlling its revenue expenditure than its revenue receipts. Its intention is clear, it has maintained surplus on the revenue account was providing for the Capital expenditure, which is very much important for the development of the area under its jurisdiction ,especially the long term development. The growth in the Revenue receipts is greater than the growth in Revenue expenditure, but Revenue receipts has greater variations.
3. SMKMC has given important to materialising long term development of the area under its jurisdiction. Hence its capital expenditure has registered a rapid growth during the period under study. Its an appreciable and noteworthy attempt of the SMKMC. But it is fact that, this corporation has failed in mobilizing the necessary capital receipts. Besides this also, this corporation has made some provision of the capital receipts from the revenue receipts collected. Even though this provision was made, mobilizing of required capital receipts is a problem before the SMKMC, and a thing of concern.
4. Growth in Total revenue of SMKMC is continuous and significant also, which is shown by the CGR and the CV, which is an indicator of the efforts of the corporation to mobilise revenue necessary for the discharging of duties and responsibilities. It is prominently contributed by the Revenue receipts than the capital receipts, with an average contributing of more than 75% during the study period. The growth in capital receipts is greater than revenue receipts due to the latest efforts towards capital receipts collection and lack of consistencies.
5. Revenue receipts of SMKMC grew at the significant rate. The save is the case of Tax revenue as well as non-tax revenue. Revenue receipts and Tax revenue were consistent that non-tax revenue is a thing of concern. Total revenue receipts of the corporation are dominated by the tax revenue but comparatively the contribution of non-tax revenue contributed very meagerly. Thus, non-tax revenue is a under exploited source of revenue mobilisation, is a thing of serious concern.
6. Even though SMKMC has the number of taxes, so far as tax revenue collection is concerned. But except octroi all other taxes are unutilised and under utilised and under exploited taxes of the corporation, is a serious thing of concern. It is a lop-sided tax revenue collection by the SMKMC. It clearly shows that, the corporation is over dependent on octroi. Its contribution to Total revenue receipts and Total revenue stood at more than 70% and 60% respectively during the period under study.
7. Non-tax revenue sources are the under exploited and under utilised sources of revenue. Their utilisations and exploitation is very much needed. The honest and rigorous efforts are very much essential in that direction. The analysis of Non-tax revenue reveals that, It is only Municipal Property is an important and considerable contributor to the Non-tax revenue of the SMKMC during the study period. All other sources of Non-tax revenue

are very much necessary to be exploited and utilised rationally.

8. SMKMC has collected a very meager amount of capital receipts during the period under study. The analysis of the capital receipts of the corporation shows that, it is getting capital receipts after 2002 considerably, and not since its establishment. More importantly, the capital receipts of the corporation are subscribed by the grants dominantly, and all others are defunct and negligible only. The peculiarity is that, the SMKMC has not exploited and utilised loans at all as a source of capital receipts.

9. Tax revenue has created road facility to the considerable extent. On an average it stood at 314 kms during the study period. Even its growth is considerable; it has consistency during the study period. But its per 1000 person availability is meager. It is dominated by the Pucca road than the Kaccha road.

10. Tax revenue is important in the development of primary education in SMKMC area. It is observed that even the number of students taking education is also considerable one. Even though the rate of growth of the number of primary schools and students is negative during the study period, their on average availability is good one. But the per 1000 population their availability is meager.

11. Taxation is playing considerable role in the development of Parks and Gardens facility in SMKMC area. The good number of Parks and Gardens has been provided by the taxation in this corporation area. But it is not an adequate number compared to the need and necessity of the parks and gardens facility. The per 1000 people availability of this facility is significantly inadequate.

12. Facility of Public Library is very insignificant in the SMKMC area. During the study period its number is constant (2) and no increase has taken place. Its total availability as well as per 1000 people availability is very insignificant, is a thing of serious concern. This is because the SMKMC is not serious and sincere in providing public library facility to the people in its area.

13. Taxation in SMKMC area has played important role in the provision of water supply to its people during the study period. But the noteworthy thing is that there is a domination of private water connections. Even the growth in the number of public and private water connections is good during the study period, their per 1000 people availability is very insignificant and meager.

14. Taxation of SMKMC did not play much important role in the development of drainage facility in its area. This is the area in which an increased attention of the corporation is required. But we should appreciate the role of taxation in the development of gutter facility in the area of SMKMC. We should not forget even the availability of gutter facility is inadequate if it is taken into account with reference to 1000 people.

15. Taxation of SMKMC is endeavoring for the development of public latrine and urinal facility in its area. The number of latrine and urinal facility in this area is so much inadequate. But when we take into account their availability by the households privately it is good. Besides this, when floating population in this corporation area is considered the public urinal and latrine facility is very significantly inadequate.

16. Development of public hospital facility in the SMKMC area is very much inadequate. This reveals that Municipal taxation could not play an important role in the development of public hospital facility in the corporation area. But we should not neglect that the private hospitals availability in this area is significantly higher which is meeting the need for hospital facility. Besides this, taking into account the importance of public hospitals for the poor the corporation should attempt for the development of public hospital facility.

17. Taxation of SMKMC has helped in the supply of solid and liquid waste collection and disposal. So far as the role of SMKMC in the management of waste is concerned, it should be examined separately such as solid waste management, and waste water management. It is revealed that SMKMC has succeeded considerably in the solid waste management. This does not mean no need for improvement. But its performance in waste water management is very much dismal and unsatisfactory.

18. According to the empirical analysis in general of civic amenities provided by the SMKMC water supply is irregular, unclean and inadequate, water supply charges excessive, inferior quality roads, irregular street-light facility, insufficient parks and gardens facility, inferior and inadequate available drainage facility, considerable availability of hospital facility, irregular and non cleaning of roads, adequate availability of primary education facility, waste collection twice in week, inadequate and non availability of waste water facility, inadequate and insufficient public urinals and public latrines, on availability and very long distance to extract benefits of public

library, unsatisfactory with civic amenities provided, but corporators helping in getting benefits from civic amenities.

19. According to farmer respondents drinking water supplied by the SMKMC is irregular, unclean and inadequate, excessive water supply charges, inferior road facility, irregular street light facility, on availability and long distance availability of parks and gardens, inferior quality and unavailability of drainage facility, considerable availability of hospital and primary school facility, irregular and uncleaning of roads, solid waste collection of twice in a week, inadequate and non availability of waste water facility, non availability and dirty available public urinals and latrines, on availability and long distance availability of public library, unsatisfactory with civic amenities supplied but expecting more cleaning, drainage and health facilities, corporators helping in getting civic amenities.

20. According to worker respondents water supplied by the corporation is irregular, unclean and inadequate, excessive water supply charges, inferior road facility, considerable availability of street lights, non availability and long distance availability of parks and gardens, inferior and non availability drainage facility, considerable availability of hospital, irregular and non cleaning of roads, considerable availability of primary schools, solid waste collection twice in week, on availability and inadequate availability of waste water collection facility, non availability and dirty availability of public latrines and urinals, non availability and long distance to public libraries, unsatisfactory with civic amenities, corporators helping in availing civic amenities, expecting road cleaning, drainage and health facility.

21. Our businessmen respondents view about the civic amenities supplied by the SMKMC that irregular, unclean and inadequate water supply, excessive water charges, inferior road quality, considerable availability of street lights, non availability and long distance availability of parks and gardens, inferior and non availability of drainage, considerable availability of hospital and primary schools, irregular cleaning of roads, solid waste collection twice in week, inadequate availability of waste water collection facility, non availability and dirty availability of public latrines and urinals, non availability and long distance availability of public libraries, unsatisfactory with civic amenities supplied, corporators help in availing civic amenities, expectations about supply of road cleaning, drainage and health facilities supply.

22. Teacher respondents are of the opinion that irregular unclean and water supply, excessive water supply charges, inferior road facility, inadequate street light facility, non availability and long distance availability of parks and gardens, inferior and non availability of drainage and hospital facility, irregular and uncleaning of roads, good availability of primary schools, solid waste collection twice in week, non and inadequate availability of waste water collection facility, non availability and dirty public urinals and latrines, non availability and long distance availability of public libraries, unsatisfactory with civic amenities provided by the corporation, but corporators help in availing civic amenities, important expectations are cleaning of roads and availability of drainage and public facilities.

23. Our industrialist respondents have informed that irregular, unclean and inadequate water supply, excessive water charges, inferior road quality, on availability and long distance parks and gardens, considerable availability of street light, drainage and hospital facility, irregular cleaning of roads, good availability of primary schools, solid waste collection twice in week, non availability of waste water facility, inadequate and dirty availability of public latrines and urinals, unsatisfactory with civic amenities supplied, corporators helpful in availing civic amenities, expectations about cleaning of roads, supply of drainage and public health facilities.

24. During 1971 to 2014 the rates of house tax for different zones and different types of houses has been changed by the SMKMC. It is good change especially increase is found in the house tax rates. But after 2001 no change is made by the corporation indicates the staticness of the corporation. More importantly, wide variations and not consistency is found in the house tax rate policy of the corporation, is not a good taxation policy. Besides this, unnecessary and irrationally the corporation has increased rates of house tax for agriculture and half developed zones. The rates of house tax are at flat rate and no slabs are there indicating lack of progressivity in taxation.

25. Except General tax the rates of all other taxes included in house tax are lower only, which indicates the scope for further increase. More importantly, the rates of taxes in house tax have not been changed by the SMKMC even since its Municipal council area also. This adequately shows the passiveness of the corporation, and more

importantly absence of consciousness about increasing its tax revenue by properly utilising the tax source of revenue. Besides this, house tax in general, and all taxes in house tax are not progressive in nature, which are proportional only.

26. Taxes being imposed by the Government of Maharashtra are no doubt, progressive in nature. They are also difficult for the commercial area and residential area is also a thing of welcome and appreciation. But the noteworthy drawback is since 1998-99 to till date no change has been made by the government of Maharashtra. Besides this, their rates are very much lower only. Hence they are not productive so far as their revenue contribution is concerned.

27. SMKMC has accepted an appropriate water tax rate policy, which is difficult for the different types of water use. But rates of water tax are lower those can be increased with more increase for commercial and industrial use of water. As far as water tax rates for residential use is can concerned, it can be made progressive by taking into account the developed and under developed area, which can bring about progressivity in this tax.

28. Theatre and advertisement tax of the SMKMC is stagnant and under tax only. It should be made dynamic by a significant increase in the rates of these taxes, and with definite frequency in increase. A wide scope and space is there in making this tax more productive and flexible so that it can contribute significantly to the tax revenue of the corporation.

29. When SMKMC was imposing and collecting Octroi, it was under levied and under collected. It was imposed at minimum level only. It is urgent need of the hour to impose and collect the octroi by the SMKMC than the local body tax (LBT) being levied.

30. Dues of water supply tax is a major problem before the SMKMC. The percentage of dues was more than 41% during the study period, is a thing of serious concern. Besides this, the number of duesers grew at the rate of 0.46 % per year. More importantly the proportion of duesers remained at more than 48 % on an average is a thing of serious concern. This means, only 52% tax payers were paying water supply tax to the corporation, indicates very inefficient collection of tax revenue.

31. Problem of house tax collection is more serious than the water supply tax before the SMKMC. It is because the amount of house tax dues grew at the rate of 12% per year indicates the greater inefficiency of tax collection of this corporation. Likewise, the number of house tax duesers also increased at the rate of 4.21 percent per year, is a serious thing, as a result the proportion of tax dueser households remained at 38% on an average indicates only 62 % households were paying house tax to the corporation, is not good thing. This is a loss of house tax revenue and a short fall in the actual collection and demanded collection.

32. In general the major problems of SMKMC taxation are; even before the tax demand notice is served before one month due to neglect of the tax payers and their insincerity tax is not paid to the corporation. The corporation also does not give necessary information and knowledge about the taxation, only tax paid receipt is given to the tax payers, which is also affecting tax collection of this corporation. More importantly, a majority of tax payers feel a double taxation is under taken by the corporation; hence they are not sincere and rigorous in tax payment. Tax and penalty of the corporation is burdensome hence tax amount is not paid in time. A majority of tax payers feel it is economic exploitation; hence they do not pay taxes in time. Sometimes, concession in tax payments is given by the corporation that is also helping in tax dues.

33. According to farmer respondents the problems of taxation of the SMKMC. No information about the taxation is intimated, only fee receipt is given to the tax payers. It is the double taxation by the corporation. The provision of penalty and concessions is also responsible for the tax dues. The complicated taxation procedure and it is not intimated also contributing to the tax dues and avoidance also. Taxation did not help in the development of the city, hence the tax payers hesitate in the payment of taxes to the corporation. Introduction of new taxes and, increase in tax rates is also opposed by the citizens is also a taxation problem of the corporation.

34. According to worker respondents taxation problems of SMKMC are; one month's notice is not sufficient. Increase in taxation is a double taxation hence they oppose to the corporation. A majority of workers feel Municipal taxation is economic exploitation of the tax payers. Concessions in tax payments also adversely affecting tax payments by the tax payers. Taxes paid by the workers are not helping for the development of the city; hence they are not happy in the payment of taxes. A majority of the workers feel instead of imposing new

taxes, it will be better the rationalization of the old taxes to increase tax revenue mobilisation.

35. According to businessmen respondents taxation problems of SMKMC are; one month's tax notice is not sufficient for the payment of Municipal taxes due to their busy schedule of work. The inadequate and imperfect information about taxation procedure is also affecting tax payments by the citizens. Increase in tax rates is double taxation, hence it is opposed. Complicated taxation procedure is a taxation problem of SMKMC. Taxes paid are not being used properly; hence businessmen are not happy in the tax payments to the corporation. Introduction of new taxes is burdensome, hence instead of it; old taxes can be rationalized to enhance tax revenue collection.

36. According to teacher respondents taxation problems of SMKMC are; a tax payment notice of one month is not sufficient for the tax payments to the corporation. Incomplete information of taxation by the corporation is an obstacle in the payment of taxes. Tax penalty is not very much burdensome, hence tax dues are created. Municipal taxation feels burdensome; hence it is not paid sincerely by the citizens. A complicated taxation procedure, improper use of public money by the corporation, and opposition to the new taxes are problems of taxation by the SMKMC.

37. According to industrialist respondents taxation problems of SMKMC are; noteworthy problems are; no necessary information about taxes is provided, just tax receipt is given, penalty not very much economically burdensome, feeling of increase in tax rates is double taxation, a very complicated taxation procedure, tax money not used for the development of the city, instead of imposing new taxes old taxes can be rationalized for enhancing tax revenue collection by the SMKMC.

VII) CONCLUDING REMARKS:

Local finance in general and urban local finance in particular is very important topic of research in Public Economics. It is therefore the present research study has attempted to examine revenue significance of taxation in SMKMC area and its role in development and supply of civic amenities with the help of both the secondary and primary data. Taxation is playing a crucial role in revenue mobilization especially revenue receipts of the corporation, but its role in capital receipts collection is unexploited and unutilized. Likewise, taxation is not sufficient in the development and supply of civic amenities in the necessary quantity and quality. This necessities to endeavor for collecting revenue receipts as well as capital receipts by making use of taxation along with user charges and fees and loans and grants also. The present study is a definite and concrete addition to the research in Public Economics in general and local finance in particular. We hope the present study will be useful for the researchers, governments, policy makers, students, teachers and social organisations and activists.

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