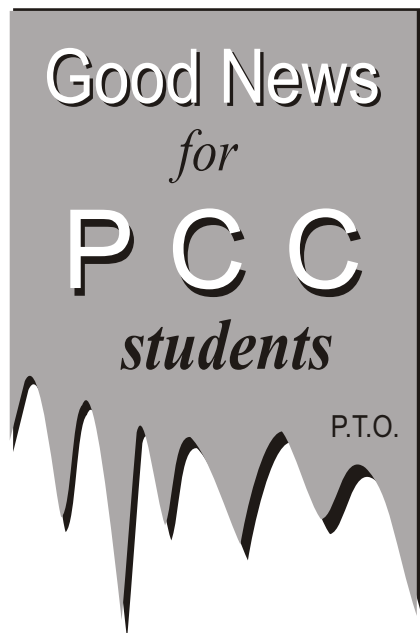


and this fact can be substantiated by the collection done.

In 1999 - 2000, after the fair completion of Mutual funds the Gross sum received was 61241.23 crores which was an increase of 170% as compared to results of financial year 1998-99. In this financial year, private sectors were ahead of U.T.I. and public sector. In this year, 58 new schemes of mutual funds were launched. In 1999-2000, a total of 330 schemes were executed by Mutual funds, out of which 188 were open-ended schemes. Income schemes (Debt-Oriented) were 122, Growth-oriented schemes were 173 and the balance were 35. In the same year, the property of Mutual Funds increased by 58%. The net Assets of Mutual fund industry was 109746 crores in 1999-2000 which was reduced by 16% and was 90589 crores.

In the year 2000-01, Rs. 92957.39 crores were collected in the form of Gross Resources by Mutual fund industry. In this financial year, there were 394 schemes out of which 175 were Income oriented schemes, 187



were Growth/Equity oriented schemes. On 31st March, 2003

## Important terms of **ACCOUNTING** Standards

*By Ganpat Kumar Continued.....*

### (1) **Deferred Tax (AS-22)**

Deferred Tax is the tax effect of timing difference.

### (2) **Intangible Asset (AS-26)**

An Intangible Asset is an identifiable non-monetary asset without physical substance held for use in the production or supplying of goods or services or for administrative purposes.

### (3) **Joint Venture (AS-27)**

Joint Venture is defined as a contractual arrangement whereby two or more parties carry an economic or profit making activity under joint control.

### (4) **Impairment (AS-28)**

When carrying amount of asset is more than its recoverable amount, we may call it impairment of an asset.

### (5) **Carrying Amount (AS-28)**

Carrying Amount is the amount at which assets are shown in the balance sheet.

### (6) **Recoverable Amount (AS-28)**

Recoverable amount of an asset is

higher of

- (i) Net Selling Price.
- (ii) Value in use.

### (7) **Impairment Loss (AS-28)**

Impairment Loss = Carrying Amount of an Asset - Recoverable Amount of an Asset.

### (8) **Provision (AS-29)**

Provision is a liability, which can be measured only by using a substantial degree of estimation.

### (9) **Contingent Liability**

Following Conditions must be fulfilled for being contingent liability:-

- (i) Possible obligation as a result of past event.
- (ii) Existence of which will be confirmed only by the occurrence or non-occurrence of future event.
- (iii) Future event not wholly within the control of the enterprise.

## Capsules for success

- Never put off for tomorrow what you can do today.
- Never trouble others for what you can do yourself.
- Never spend your money before you have earned it.
- Never buy what you do not need just because it is cheap.
- Pride costs more than hunger thirst and cold.
- Nothing is troublesome that we do willingly.

Felsy John.

### Thought

Success is to be measured not so much by the position that one has reached in life but by the obstacles which he has overcome while trying to succeed. Booker T. Washington

## in view

Evaluation of Mutual Fund Industry In Indian Economy **2**

Important terms of Accounting standards **4**

"Air" (annual information return)

An untouched issue **8**

Special Economic Zones **9**

## the editor speaks

Dear Friends,

The secret of success in life is to be ready for the opportunity when it comes. Consider the postage stamp. It secures success through its ability to stick to one thing till it gets there. Nothing is achieved before it is thoroughly attempted. The greater the difficulty the more the glory in surmounting it. Skillful pilots gain their reputation from storms and tempests.

So dear friends, do not pray for easy lives. Pray to be strong. Then the doing of your work shall be no miracle but you shall be a miracle of success.

Yours

Arun Kumar



## EVALUATION OF MUTUAL FUND INDUSTRY IN INDIAN ECONOMY

By Amit Kumar Dubey

M.Com, P.G. D.F.M., Research Scholar

### Emergence of Mutual Fund in india :-

Inspite of a century old history in the world, the concept of Mutual Fund got its existence in India in the decade of 1960. The workings of the Mutual Funds were laid down in India on the basis of "Unit Trust of India Act" passed by the Parliament in 1963. UTI stepped in the Capital Market with U.S. 64 Open Ended Scheme, in 1964. Its objectives were:-

1. To collect the minor savings of the public.
2. To invest the savings in various securities.
3. To distribute the earned income as dividend to the unit holders.

From 1st of July, 1964 to 1987 UTI had the monopoly. Permission was granted to public sector for the trade of Mutual funds, by the Government in November, 1987. For the first time in 1987, S.B.I. Launched" Magnum Regular Scheme, 1987 through which it collected a sum of Rs. 131 crores. After this, Can bank (1987), GIC (1990) PNB (1989), Indian Bank (Nov. 89), LIC (1989) Bank of India

(1990), Bank of Baroda (October, 1992), also started the business and trading of Mutual fund. Government also granted permission to private enterprises for trading of Mutual Funds, in 1993. In this way, the competition between UTI, public sector and private sector increased. All the sectors were striving to give more returns than others. In February, 2003, UTI was distributed in two parts. In UTI first, there are 26 schemes including US-64, in which the Government distributed the dividends. In UTI second, the Telecast was done by SBI, PNB, BOB, and LIC. It is registered under SEBI and it works under the norms of Mutual fund.

### Performance of Mutual Fund in India

In a period of about one decade mutual fund culture in India has completed one cycle of up and down till 2006-07. It emerged within a short period as a significant financial intermediary

Classification of Resource Mobilization by open / ended scheme

Particulars	Year	Private Sector Mfs		Public Sector Mfs		U.T.I.		Grand Total
		Open ended	Closed ended	Open ended	Closed ended	Open ended	Closed ended	
Mobilization of Fund	2003-04	5,31,939	2,710	31,548	0	23,992	0	5,90,189
	2004-05	7,20,603	15,860	55,771	818	45,630	1,026	8,39,708
	2005-06	8,75,917	38,786	1,10,142	176	71,058	2,069	10,98,149
	2006-07	14,82,588	1,17,286	1,85,500	10840	1,32,070	10,210	19,38,443
Repurchase/ Redemption amount	2003-04	4,90,537	1,567	41	28,952	21,999	327	5,43,382
	2004-05	7,18,440	10,423	58,976	290	818	49,378	8,37,508
	2005-06	8,59,376	12,360	1,03,580	360	68,387	1,316	10,45,370
	2006-07	14,62,528	58,308	1,82,981	5,738	1,30,449	4,204	18,44,508
Net in/out Flow of Fund	2003-04	41,402	1,143	-41	2,597	1,994	-327	46,809
	2004-05	2,163	5,437	-3,205	528	208	-2,722	2,200
	2005-06	16,550	26,426	6,562	-183	2,671	753	52,779
	2006-07	20,060	58,978	2,519	5,102	1,321	6,005	93,985

Source : SEBI Annual Report (2003-07)

In year 2004-05, there were 403 private sector. In 2006-07, further Open-ended Schemes and 47 Close-ended Scheme Funds of Rs. 839708 crores were collected by M.F. Industry in the year 2004-05 whereas Rs. 837508 crores were Repurchase/ Redemption amount. During the year 2005-06, the resource collection of all the Mutual Funds was Rs. 1098149 crores. On 31st March, 2006 there were 592 Mutual fund schemes. During the year 2005-06, there were 37M.F. companies belonging to private sector.

The total Assets Under Management (AUM) of all mutual funds raised by 40.7% of from Rs. 311862 crores as on March 31, 2006, to Rs. 326292 Crores as on March 31, 2007.. The net assets of

all categories of mutual fund schemes witnessed a raise in 2006-07 over the previous years.

### Advantages of Mutual Funds :

These are the advantages of Mutual funds.

#### 1. Diversification of Investment

Large sum of money with the Mutual Funds is invested in different types of securities (Shares, Debentures and Bonds). In this way, the Mutual fund companies make up their loss by the help of profits on other securities. It means that Mutual Fund companies decentralise their investment in different types of securities of various companies and shares the profits of these companies,

#### 2. More Liquidity

On the willingness of the investors, the money invested by them in Mutual Funds can be refunded at any time, It means that unit holders can get their money back, willingly. A unit holder can re-sell the units at the repurchase price announced at the end of day, daily. In this way, investor gets more opportunities of conversion of securities into money.

#### 3. Minimum Risk

Minimum risk involved in Mutual funds. At the time of the investment,

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there is always the possibility of loss of money. Due to alternatives in usage, the units of Mutual Funds contain less risk or no risks.

#### 4. Transparency

Values of Mutual funds are published in newspapers on a regular basis, by which investors get the informations about their investment, which maintains the transparency between Company and investors.

#### 5. Saves Time:-

While investing in Mutual Funds, the investors do not have to

think more, because the money invested in Mutual Fund is invested in different types of securities on the advice of the experts.

#### 6. Increment in Capital

The money invested in Mutual Funds increases daily and the values of securities published in stock exchange and NAV is also duly concerned.

#### 7. Regular Income

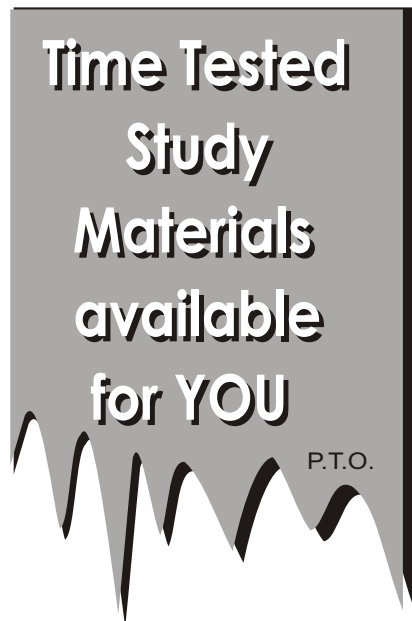
The profits earned by Mutual Fund companies is distributed among the investors in the form of dividend each year due to which there is the regular income for the investors.

#### 8. Helpful in Saving and Capital Formation

The small saving of general public is collected by Mutual Fund companies and are then invested in profitable securities, which help the Capital formation of the country as well as it saves the money of small investors.

#### 9. Professional Management

Generally, Mutual Funds are directed and executed by financial and professional managers. They adopt the procedure of analysis and Interpretation before the investment which results in gains of investors.



#### 10. Tax Benefits

The money which is invested in Mutual Funds provides income to the investors, but there is concessional rate on this type of income according to the rules of income tax authorities.

#### 11. Rules of "Put not your trust in money put your money in trust"

It's a fact that the money invested by investors in the Mutual Funds goes into the hand of financial experts. In this way, there is security of the principal amount as well as return also.

## "AIR" (ANNUAL INFORMATION RETURN) AN UNTOUCHED ISSUE

By C.A. Apoorva N. Mehta

### What is 'Air'?

Section 285BA of The I.T. Act, 1961 read with Rule 114E requires specified entities to furnish an Annual Information Return (AIR) in respect of certain specified financial transactions entered into by them during the financial year (beginning on or after 01/04/2004) to the income tax authority. In other words, it is a return in respect of "high value financial transactions".

### Which specified entities are required to file "air"?

The specified entities who are required to furnish AIR includes a Banking company, any company or institution issuing credit cards, trustee or authorized person of Mutual Funds, any company or institution issuing bonds or debentures, companies issuing shares through public/rights issue, registrar/sub-registrar of immovable properties & an authorized officer of RBI.

### Transactions covered under the "Air"

1. Cash deposits of Rs.10 Lacs or

more in Savings bank A/C during the financial year.

2. Credit card payments of Rs. 2 lacs or more during the F.Y.

3. Investments in units of Mutual Funds For Rs. 2 Lacs or more during the F.Y.

4. Purchase of bonds or debentures of any company for Rs. 5 Lacs or more during the F.Y.

5. Acquisition of shares of any company costing Rs. 1 lac or more during the F.Y.

6. Purchase of immoveable property worth Rs.30 lacs or more during the F.Y.

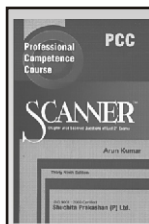
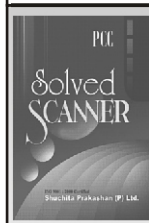

7. Sale of immoveable property worth Rs.30 lacs or more during the F.Y.

8. Investment In RBI Bonds of Rs. 5 Lacs or more during the F.Y.

### Due-date for furnishing "air"

The due-date for filing AIR is 31<sup>st</sup> August immediately following the F.Y. in which such transactions are recorded.



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### Where to furnish “air”?

The AIR can be furnished either in physical form at any of TIN FCs managed by NSDL or it can be furnished online through NSDL-TIN website. Affixing a digital signature is a must in case it is

uploaded on web.

### Consequences for not furnishing “air”

Non-filing of AIR attracts a penalty of Rs.100/- per day of default as per section 271FA of the I.T. Act,1961.

## SPECIAL ECONOMIC ZONES

By Arpita Ghose

Special Economic Zone Act 2005 came into force with effect from 10<sup>th</sup> February 2006, with SEZ rules legally vetted and approved for notification. It is an act to provide for the establishment, development and management of the Special Economic Zones for the promotion of exports and for matters connected therewith or incidental thereto.

Special Economic Zone (SEZ) is defined as “a specifically delineated duty free enclave and shall be deemed to be foreign territory for the purposes of trade operations and duties and tariffs”. SEZs are an acknowledgement of the potential of export-led development strategy in accelerating economic growth.

The Government of India announced the introduction of Special Economic Zones in April 2000 to achieve the following objectives:

- a) Generation of additional economic activity
- b) Promotion of exports of goods and services
- c) Promotion of investment from domestic and foreign sources
- d) Creation of employment opportunities
- e) Development of infrastructure facilities

The Indian SEZ policy provides for the development of these zones in the Government, private or joint sector. This offers equal opportunity to both Indian and international private developers. Units may be set up in SEZ for manufacture of goods and rendering of services. The units in the zone have to be net foreign exchange earners but they shall not be subjected to any pre-determined value addition or minimum export performance requirements.

The Government has converted eight Export Processing Zones into SEZ. These are located at:

- Kandla and Surat (Gujrat),
- Cochin (Kerala), •Santa Cruz (Mumbai-Maharashtra),
- Falta (West Bengal), •Madras (Tamil Nadu),
- Visakhapatnam (Andhra Pradesh) &
- Noida (Uttar Pradesh).

In addition, 3 new Special Economic Zones approved for establishment are at

- Indore (Madhya Pradesh),
- Manikanchan-Salt Lake (Kolkata) and
- Jaipur (Rajasthan)..

### Incentives and Facilities to SEZ Developers.

The incentives and facilities offered to the units in SEZs for attracting investments into the SEZs, including foreign investment include:-

- g) Duty free import/domestic procurement of goods for development, operation and maintenance of SEZ units.

- a) 100% Income Tax exemption on export income for SEZ units under Section 10 A of the Income Tax Act for first 5 years, 50 % for next 5 years thereafter and 50% of the ploughed back export profit for next 5 years.

- b) Exemption from Central Sales Tax.

- c) Exemption from Service Tax.

- d) Exemption from minimum alternate tax under section 115JB of the Income Tax Act.

- e) Exemption from State sales tax and other levies as extended by the respective

State Governments.

- f) External commercial borrowing by SEZ units upto US \$ 500 million in a year without any maturity restriction through recognized banking channels.

- g) Duty free import/domestic procurement of goods for development, operation and maintenance of SEZ units.

- h) Single window clearance for Central and State level approvals.

### The major incentives and facilities available to SEZ developers include:-

- a) Exemption from customs/excise duties for development of SEZs for authorized operations approved by the BOA.

- b) Income Tax exemption on export income for a block of 10 years in 15 years under section 80-1AB of the Income Tax Act.

- c) Exemption from Central Sales Tax (CST).

- d) Exemption from Service Tax (Section 7, 26 and Second Schedule of the SEZ Act).

- e) Exemption from dividend distribution tax under Section 115O of the Income Tax Act.

- f) Exemption from minimum alternate tax under Section 115 JB of the Income Tax Act.

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