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Debasish Sur and  
Sourav Prasad

Atmanirbhar Bharat Abhiyaan :  
A Critical Appraisal

Partha Pratim Paul

Insolvency Resolution and Liquidation for  
Corporate Persons: An Instrument of  
Economic Development in India

Soma Roy Dey Choudhury  
and Mahfuzul Alom

A Study on IFRS and Indian IT Companies

Rupan Chakma and  
A.S. Yarso

Impact of COVID-19 Pandemic on  
Tripura-Bangladesh Trade: An Empirical  
Analysis

Rajat Sharmacharjee and  
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Innovation in Financial Services of Mutual  
Fund Companies: A Study in Silchar Town



**DEPARTMENT OF COMMERCE**  
ASSAM UNIVERSITY, SILCHAR, CACHAR  
ASSAM, INDIA, PIN-788011

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**Communication:** All correspondence may be made to Chief Editor or Managing Editor, BANIJYA, Department of Commerce, Assam University, Silchar, Assam, India.

**Email: editor.banijya@gmail.com**



**FROM THE DESK OF EDITOR -**

On behalf of BANIJYA – Department of Commerce, Assam University, Silchar, and editorial team of our journal, I would like to wish all authors, reviewers and all the stakeholders a safe and healthy year 2020 ahead. Hope you and your family are safe and are following the social distancing norms. The Covid-19 pandemic has brought us in an exceptional situation, and we have challenging and uncertain times ahead. Keeping in mind the safety of our students and faculty members and complying with the advisory from the Government of India, we are currently operating remotely and instituted a work from home policy effective from March 25, 2020. Still I can assure all our stakeholders that our consistent efforts will be intended toward raising the visibility, impact, citations and the overall quality of our departmental journal BANIJYA. The Editorial team looks forward to increasing the reputation of our publication.

This volume is designed and will stand to the hopes of academicians, practitioners and scholars of business studies. More particularly, the issue of journal consists of current and empirical issues, viz., *Atmanirbhar Bharat*, legal issues in insolvency and liquidation, IFRS in Indian IT sector, impact of COVID- 19 in bilateral trade with Bangladesh and Innovation in mutual funds.

My heartiest gratitude goes to Prof. Dilip Chandra Nath, Hon'ble Vice-Chancellor, Assam University, Silchar, for his constant support and encouragement. I thank my managing editor Dr. Kingshuk Adhikari and the entire editorial board and reviewers for all their support. My heartiest greeting goes to the new members of the Editorial Board of the journal. Together we would work towards making the journal a truly influential publication. Comments, suggestions and special issue proposals are all the time welcome.

Last but not the least, I sincerely convey my thanks to Mr. Punyapriya Choudhury of Silchar Sungraphics (Printer) for his involvement and support during the publication task of the journal.

Stay Safe & Best Wishes,

Silchar, 30<sup>th</sup> September, 2020

**Prof. Parag Shil**  
Chief Editor  
BANIJYA



## *Contents*

➤ Atmanirbhar Bharat Abhiyaan : A Critical Appraisal	- Debasish Sur and Sourav Prasad	1
➤ Insolvency Resolution and Liquidation for Corporate Persons: An Instrument of Economic Development in India	- Partha Pratim Paul	17
➤ A Study on IFRS and Indian IT Companies	- Soma Roy Dey Choudhury and Mahfuzul Alom	35
➤ Impact of COVID-19 Pandemic on Tripura-Bangladesh Trade: An Empirical Analysis	- Rupan Chakma and A.S. Yarso	44
➤ Innovation in Financial Services of Mutual Fund Companies: A Study in Silchar Town	- Rajat Sharmacharjee and Shubhasish Das	53