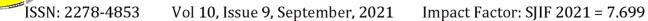
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VISION

The vision of the journals is to provide an academic platform to scholars all over the world to publish their novel, original, empirical and high quality research work. It propose to encourage research relating to latest trends and practices in international business, finance, banking, service marketing, human resource management, corporate governance, social responsibility and emerging paradigms in allied areas of management. It intends to reach the researcher's with plethora of knowledge to generate a pool of research content and propose problem solving models to address the current and emerging issues at the national and international level. Further, it aims to share and disseminate the empirical research findings with academia, industry, policy makers, and consultants with an approach to incorporate the research recommendations for the benefit of one and all.



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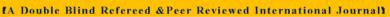
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Dr. Anjana Lohan*

A CAVERNOUS ANALYSIS ON YOGA TOURISM IN INDIA

*Associate Professor, Head, Deptt. Of Physical Education, S.D. Mahila Mahavidyalay, Narwana (Jind), INDIA

ABSTRACT

It's called "yoga tourism" when people go on vacation just for the goal of doing yoga, whether it's spiritual or physical. There are two types of spiritual tourism: one is strictly spiritual, while the other is a mix of spiritual and health-oriented travel. Yoga students and yoga instructors from across the world go to India's ashrams to further their practise or get certified. Rishikesh and Mysore are two popular destinations for yoga tourists. As the home of yoga and a popular tourist destination, India offers many different types of yoga retreats and vacations, from modest stays in guesthouses and ashrams to luxurious 5-star stays at luxury resorts and spas. The global tourism sector is approximately \$3.2 trillion, with wellness travel accounting for 14% (or \$439 billion) of that total. "Healthier lives at home are increasingly translating into people's travel and holiday routines," said Susie Ellis, Chairman and CEO of the Global Spa & Wellness Summit. When people want to get away from their everyday routines, they also want to utilise their vacation time and money to improve their fitness levels.

KEYWORDS: Yoga Tourism, Tourism on Base of Yoga in India, India Yoga Tourism.

INTRODUCTION

Yoga tourism does not have to include visiting an ashram (a Hindu monastery) or going to India, although the latter is the activity's locus classicus since it is the origin of yoga. Yoga ashrams, for instance, may be found throughout Canada. The "holistic centres" and "yoga vacations" venues, as well as "a 5-star resort with a famous Yoga Teacher," are examples of other potential kinds of location. In countries like Greece, Sri Lanka, Japan, and Thailand, yoga vacations are offered. In other places like Scotland and the Maldives, yoga vacations are offered. Many nations offer yoga retreats, including Costa Rica and Italy, for example. "Pastoral yoga" may be found in nations such as France, and in countries like Bulgaria and Turkey, hotels and guesthouses throughout the globe provide yoga vacations.

in local taxes in local budget revenues. It can be seen that the possibility of forming local budget revenues only at the expense of their own revenues, local taxes, has been greatly reduced.

In our opinion, today the list of local taxes should be expanded on the basis of tax legislation to ensure the sustainability of local budget revenues.

In order to strengthen the capacity of local budgets, it is necessary not only to clearly define the structure of local taxes and fees, but also to analyze and further improve the dynamics of the share of state taxes of national importance in local budget revenues.

Regional budgets of areas and the city budget of the city of Tashkent in the following shares to the republican budget of the Republic of Karakalpakstan:

- 70% in Navoi region, 34% in Tashkent region, 5% in Tashkent city, the Republic of Karakalpakstan and others in the income tax from individuals (excluding income tax paid on the basis of the declaration of annual income from renting property of individuals and paid by individual entrepreneurs) 100 percent in the provinces;
- 34% in Tashkent region, Tashkent city (except for income tax paid by large taxpayers, non-residents of the Republic of Uzbekistan operating through a permanent establishment in the Republic of Uzbekistan, as well as income withheld at the source of payment of nonresidents) in accordance with the list approved by the President of the Republic of Uzbekistan 5 percent, in the Republic of Karakalpakstan and other regions 100 percent.

The Jogorku Kenesh of the Republic of Karakalpakstan, regional and Tashkent city Kengashes of People's Deputies:

- Distribution of taxes and other types of revenues allocated to local budgets at the appropriate level (including revenues specified in the first part of this article) and inter-budgetary transfers;
- Have the right to transfer part of the funds received from the overfulfillment of the revenue forecast to the budgets of districts and cities for the implementation of programs of socioeconomic development of the regions.

The transfer of such powers will ensure the financial independence of local authorities and the stabilization of local budget revenues.

As a result of theoretical and practical study of the processes of formation of local budget revenues and analysis of the structure of local budget revenues, the following conclusions can be drawn:

- 1. Increasing the revenues of local budgets, local taxes and restoring the financial base of local self-government bodies on their basis;
- 2. In order to ensure the stability of local budget revenues, it is necessary to introduce a procedure for changing the amount of deductions from national taxes at least once every 3 years, without revising them annually;
- 3. The existence of a system of allocation of inter-budgetary transfers from the republican budget to local budgets means that they are subject to a high budget. This situation does not allow for the full implementation of public policy aimed at ensuring the freedom of local authorities and strengthens the dependence of local authorities.

In our opinion, ensuring the sustainability of local budget revenues indicates an increase in the interest of local governments in the development of entrepreneurship, especially in small and medium business, which will improve the financial condition of administrative units and local governments to develop their own income base.

The conceptual basis of financial independence of local self-government is that it consists of an optimal system, taking into account the interests of the population, local self-government, state and business structures. Decentralization of the budget system increases the role of local authorities in addressing the social living conditions of the population, which in turn ensures that the population has sufficient financial resources to provide priority social services and perform other functions.

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HISTORY OF UZBEK FOLK MUSIC

Otamurod Eshmirza ogliKholmirzayev*

*Teacher,
Department of "Vocal and Instrumental Performance",
Faculty of "Music Culture",
Jizzakh State Pedagogical Institute,
UZBEKISTAN

ABSTRACT

Uzbek folk instruments have a long history. It is believed that the first musical instruments were created in the 13th millennium BC. Percussion instruments first appeared. Because the oldest labor songs are directly related to the rhythmic structure of the work. Folk instruments have a long history. It is believed that the first musical instruments were created in the 13th millennium BC. Percussion instruments first appeared. Because the oldest labor songs are directly related to the rhythmic structure of the work.

KEYWORDS: Instrument, History, Scholars, Works, Gijjak, Tube, Frame Drum.

INTRODUCTION

When we look at the historical details of the Uzbek national musical art, we see how ancient and colorful its pages are. At the same time, we can understand that it is very meaningful. Our great ancestors Abu Nasr al-Farabi, Abu Ali Ibn Sino, Al-Beruni, Umar Khayyam, Abdurahman Jami, Alisher Navoi, who were brought up in our country, have made a great contribution not only to the music culture of the peoples of Central Asia, but also to world civilization. Many scholars who have been directly involved in Uzbek music culture have expressed differing views on the history of the art of playing the instrument. In any case, today we must say that in Central Asia, especially in Uzbekistan, we have the most ancient heritage of various types of musical instruments and music.

Folk instruments have a long history. It is believed that the first musical instruments were created in the 13th millennium BC. Percussion instruments first appeared. Because the oldest labor songs are directly related to the rhythmic structure of the work.

Then emerged the noisy instruments; the performers applauded the rhythm. The applause of the female performers created a unique, unique and beautiful mood.

Later, folk craftsmen made trumpets, whistles, and finally reeds from reed or bamboo stalks. Over time, those instruments became more sophisticated. Later came stringed instruments and stringed bows. They were used in the ceremonies of the palace servants, in military campaigns.

THE MAIN FINDINGS AND RESULTS

Uzbek folk instruments were formed in the embrace of the culture of the ancient East. They have retained their original features over the centuries of development. Due to its unique structure, tube, tube of oboe, tanbur, dutor, rubob, gijjak, and kabuz have come down to us in traditional forms.

We all know that in one of the museums of Samarkand the ancient flute was created five thousand years ago.

This unique and beautiful flute, which testifies to the high level of our musical culture and the art of music in the distant past, was in the hands of shepherds three thousand years ago, or in the hands of masters and legendary flute musicians.

During the period of slavery, there were Marakand, Nisa, Tuproqala, Termez and other cities. Excavations in these cities have uncovered artifacts depicting various instruments. Slavery was an important stage in the development of the culture of the peoples of Central Asia. As folk music grew, so did the instruments.

Folk instruments have become an integral part of human life, embedded in the life and work of the people of Central Asia. We know that songs, games and melodies accompanied by musical instruments were performed at large public ceremonies and family celebrations, which were mostly associated with the seasons. A variety of musical instruments, such as trumpets, doira, drums, and percussion, are widely used in our festivals and cultural ceremonies. Folk dances actually include eyebrow-raising and shoulder-playing. They were also performed to applause.

One of the distinctive features of medieval music culture was that the musicians not only played several types of musical instruments, but also composed their own music. The musicians were also great musicians and poets of their time, and in the Middle Ages, musical specialization led to the emergence of specialized music workshops. Here the tradition of teacher-disciple was established and developed. At the same time, the ensemble's performance has improved, the main forms of musical art have been formed, and the discovery of new musical instruments has a long way to go.

The legacy of the great thinkers of the East has historical value in the study of folk instruments. The famous work of Abu Nasr Muhammad Farobi "The Great Book of Music" ("Kitab al-musiqa al-kabr") is of great importance. In this book, the medieval scholar distinguishes between two types of musical performance: the resonance of melody in the human voice (the art of singing) and the playing of musical instruments. As a talented performer, Farobi focused on the study of the role of musical instruments in society, and said, it was written.

Faroobi also describes Nain. He classifies various wind instruments according to the principle of sound formation, which means that sound is created by the wind movement of the air on the flute. One of them is a simple reed or a multi-hole reed in one direction, which still exists among the peoples of the East.

The scientist often mentions a common trumpet made of apricot or mulberry trees.

Faroobi also mentions dunay (mizmar). The Danube is similar to the modern neighboring or Turkmen folk instrument gosha - dillatyuybyuk (an instrument made of reed tubes).

The human voice has long been considered the most perfect instrument. Performers of stringed or stringed instruments have always strived to bring the melody of their compositions closer to the human voice, to achieve a unique musicality, to make the melody more effective, efficient and smooth. The drums included a flute and a trumpet.

At that time, SayfiddinUrmavi, a well-known thinker of the East, developed a system of musicology. He was known as a master oud player, singer and composer. Based on his experiments on the oud, the scientist explained his theoretical principles. In the Urmavi Book of Piety, the definition of *ud* begins with the following words. "It should be noted that among the musical instruments there were 7 times the status (*ladi*) in the order called oud.

Darwish Ali, like his predecessors, called the *ud*, which is considered the best in terms of vibration, among the stringed, mizrob instruments, the "horn" of the instruments. *Ud* had twelve pairs of tunes. It was slightly different from the first oud of the Farobi period. According to Darwish Ali, the lower range (bass register) of the sixth melody has been expanded.

According to the brochure, he is the patron saint of dusty instruments.

The described powder had twenty-six strings and seven curtains for the twenty-sixth performance of the seven *makoms*. The flute is mentioned as one of the oldest instruments. In addition, the pamphlet mentions such instruments as kanun, rubab, kabiz, gijjak, musikor, enbonnay (blew, leather), and ruhavaz (six-stringed nohunli), which are widespread in China.

Gijjak player ShoxKuliy - Gijjakiy was a master artist who showed great performance skills on this musical instrument and created musical melodies.

Tube player mentions Sultan Ahmad as a famous musician by Darvish Ali. According to the author of the pamphlet, the magical melodies of the flute he played made a deep impression on music lovers.

Ud musician Sultan Muhammad UddiySamarkandi is portrayed by the author as a uniquely talented musician and composer.

Ali ShunkarDugoh, one of the most prominent performers of folk instruments, is known as the composer of the centuries when the rhythm of Turkish percussion was created. His "sabtibegumiy". "Naqshibegumiy" (painted melodies) are very popular among the people.

The treatises of NajmiddinKavkabi and Darvish Ali mention the names of composers who composed music based on twelve magams (Rahavi, Husseini, Zangula, and Buzruk).

MawlanaTehsi - Gileksi ibn Abdurahmoni - Rumi (rud), UstadZaytuni - Gijjaki, Khoja MahmudbekIsohkiShekhini (dutor) Sayyid Ahmad - bin MehtariyMuzakki, UstadQurbonSa'di, UstadPoyon drum), Master - Amir - KuliyTanburi (tanbur), Sheikh Ahmadi Qobizi (kabiz), a great scholar of music theory, a leading representative of the musical art of his time Amir MastiHiroti (kabiz), Yusuf MawludnidutoriHiroti (dutor), UstodGulokiyNayiUstodAbdusattor - Qanuni, Hafiz BoboyQanuni, Hafiz TurdiQununi and other performers of folk instruments played an important role.

CONCLUSION

Darwish Ali spoke about the importance of *makoms*, a multi-part musical series performed by the great folk musicians of that land. The works of medieval Eastern scholars provide sufficient historical information about musical instruments, the spiritual and cultural environment they created, but they contain very little information about the technical and artistic potential of this or that folk instrument. According to the pamphlets, the performers developed a theory of music based on specific performance practices and described the existing forms of instruments.

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