Concluding observations:

The twelfth chapter presents the concluding observations.

The first chapter discussed the position of the Bengali and Tamil languages in the Indian Linguistic Atlas. This chapter also discussed the Research Theme, objective of Research, Research Methodology, Review of Literature and chapter Planning. The second & third chapters introduced the Bengali & Tamil speech sounds—vowels and consonants. Standard colloquial Bengali contains 35 essential phonemes. On the other hand, Tamil contains 30 essential phonemes. The fourth chapter focused on Bengali and Tamil Number and gender. In Tamil there are 3 persons, namely, First (I, we); second (you-sg; you-pl) and third (He/she/it, they, who etc). And in a complete (finite) sentence, the verb reflects the Person, Number & Gender of the Noun & Pronoun. As for Gender (sex distinction), there are three Genders in Tamil—Masculine, Feminine and Neutral. Bengali verb does not distinguish Gender but show only number & persons.

The fifth chapter covered the study of Bengali & Tamil cases. In regard to the cases there is significant point of difference between the two languages. In Bengali, there are four cases which can be added direct to the noun or to the definite article, i.e. [j] for the accusative / dative, [r/er] for the genitive and [e/te] for the instrumental / locative. In Tamil, some case-forms may be followed by postposition. Depending on the stance taken on the definition of the case endings and postpositions, the number of cases proposed by different scholars varies. The most frequently listed sets are nominative, accusative, dative, comitative, genitive, instrumental / agentive, locative and ablative which are normally regulated by some verbs. The sixth chapter concentrated on the ways of dealing with Bengali and Tamil Noun & Pronoun. The seventh, eighth & ninth chapters covered the Bengali and Tamil Adverb, Particle, conjunction, Interjection and Post position. Adjectives and Numerals. The tenth chapter largely covered the Bengali & Tamil verbs. The four non-finite verb-forms in SCB is discussed. These are perfective, conjunctive, infinitive and verbal noun. But in Tamil there are light non-finite constructions viz,

1) Past participle of the verb,
2) Conditional form of the verb,
3) Concessive (post & future, positive and negative)
4) Relatives Participles (past, present, future, positive & negative)
5) Infinitive
6) Consecutive
7) Simultaneous
8) Negative Participle (adverbial) SCB uverb construction (when finite) normally occur in the final position of a sentences, e.g. / ami bangla bhasay kotha boli / ‘I speak in Bengali’.

On the other hand in Tamil there are ten finite forms:
1) Imperatives
2) Negative Imperatives
3) Negative verb
4) Negative finite
5) Optative
6) Permissive
7) Potential
8) Desiderative
9) Reportative
10) Supposition

The eleventh chapter discussed the Bengali & Tamil Tense & Mood.

A verb in Tamil may be distinguished for transitive, tense mood, person, number and gender, It may be distinguished for the negative category also.

Imperative mood in Tamil distinguishes two numbers, singular and plural. The imperative Singular is denoted by zero suffix [–ay] or [–i], which is added to any verbal stem.

The plural imperative is formed by the addition of [–um, ungal, –ir, –irhal, –min, –minon] or [–mingal] to the verbal stem.

Optative mood is denoted by the suffix [–attum] or [–Ka] which is added to the verbal stem.

Permissive mood is expressed by the addition of [–am] to verbal noun stems, [varal–am], [pohal–am].

SCB shows three tenses viz. present, part & future, SCB also expresses only one mood that is imperative overtly marked by inflections in the present & the future tense.)
In tense, the present simple as well as the present habitual are overtly unmarked in SCB. For the past tense, SCB (/-l/) also shows a variant /-il-/ which occurs after / ch-/; the variant of the main verb / ach-/ in the past and the auxiliary / -(c) ch- /.

Thus, /-il/ of SCB is morphologically conditioned. The future tense morpheme in SCB is /-b-/.

A comparative study of two independent languages is not important linguistically because it brings out the comparable and contrasting features between languages, it becomes more need based since it provides teaching materials and teaching methods for language teaching.

In a multi-lingual country like India where the changing socio-economic trends bring people of different ethnic groups to live together, the need for learning the regional language is urgently recognized.

In this context the comparative study of Tamil & Bengali is hoped, will to a considerable extent, enable and facilitate those interested in the preparation of teaching materials, text-books and graded lessons for language teaching purposes which will benefit the speaker of one of these languages learning another.