

CERTIFICATE

This is to certify that the dissertation entitled " An Examination of Supreme Court Cases on Direct Tax Laws During 1985 to 92 - An Evaluation " Written and submitted to Shivaji University, Kolhapur by Shri Udaykumar Ramchandra Shinde in partial fulfilment of the requirements for the award of the degree Master of Philosophy in Commerce and Management is his original work carried out under my guidance and Supervision.

Certified further that to the best of my knowledge and belief the matter presented in this dissertation is bonafied and has not been submitted earlier to this or any other University for the award of this or any other degree, diploma or membership.

Place :

Date :


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B.com.F.C.A