## CERTIFICATE

This is to certify that the dissertation entitled ": ENTERTAINMENT TAX IN MAHARASHTRA", which is being submitted herewith for the award of the Degree of Master of Philosophy in Economics of Shivaji University, Kolhapur is the result of the original research work completed by Shri. V. A. Pawar under my supervision and to the best of knowledge and belief the work embodied in this dissertation has not formed earlier the basis for the award of any degree of similar title of this University or other University or examining body.

Place : Kolhapur Date : 30 / 06 / 2005

(Prof. Dr. A. A. Dange) Research Guide

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