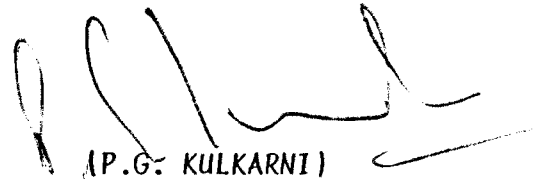


CERTIFICATE

This is to certify that the Dissertation entitled "A CRITICAL STUDY OF ASSESSMENT PROCEDURE UNDER THE INCOME-TAX ACT, 1961" submitted by Shri RAJARAM MARUTI MANE in partial fulfilment of the conditions for the award of the Degree of MASTER OF PHILOSOPHY IN COMMERCE, has been carried out under my guidance.

To the best of my knowledge, the matter presented in this Dissertation is bonafide and has not been submitted earlier for this or any other Degree of this or any other educational institution.



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