DECLARATION

I, the undersigned, hereby declare that the Dissertation entitled "A CRITICAL STUDY OF ASSESSMENT PROCEDURE UNDER THE INCOME-TAX ACT, 1961" written and submitted by me under the guidance of Prof. P.G. KULKARNI, is my original work. The empirical findings in this report are based on the data colleted by me. I have not copied from any reports submitted to Shivaji University, Kolhapur.

KOLHAPUR

Date:

(R.M. Mane) The Candidate