


C E R T I F I C A T E

This is to certify that Shri. Pisal V.B. has completed his research work entitled "A Survey of Tax Incentives For New Industrial Undertaking Under Direct Tax Law" for the Degree of M.Phil. in Commerce and Management. He has carried out this research work in all stages on his own efforts and under my guidance and supervision. I am fully satisfied with it. This dissertation has not been used for the award of Degree of M.Phil. of any other University.

Place : Kolhapur

Date : 07-12-1988

  
(Prof, P.G.KULKARNI)