

DECLARATION

I hereby declare that this dissertation entitled "AN ANALYTICAL STUDY OF THE TAXATION OF GIFTS IN INDIA" is written by me and submitted to the Shivaji University, Kolhapur for the degree of M.Phil. in Commerce and Management. The present work is of original nature and the conclusions are based on the material collected by myself. To the best of my knowledge, this piece of work has not been submitted for the award of Degree of M.Phil. of any other University.

Place: Kolhapur

Date : 15-3-89


(MUCANI J.G.)