

**DECLARATION**

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I, the undersigned, hereby declare that the Dissertation entitled **"AN EXAMINATION OF PROVISIONS RELATING TO ASSESSMENT OF CAPITAL GAINS UNDER INCOME-TAX ACT, 1961"** written and submitted by me to **SHIVAJI UNIVERSITY, KOLHAPUR**, in partial fulfilment of the requirements for the award of the Degree of **MASTER OF PHILOSOPHY** in **COMMERCE AND MANAGEMENT** under the guidance of **Prof.A.D.SHINDE**, is my original work and the conclusions drawn therein are based on the material collected by myself.

To the best of my knowledge and belief, this Dissertation has not been submitted to this or any other University for the award of any other degree, diploma or membership.

KOLHAPUR



**(A. V. Kadam)**

M.Com.

**Research Candidate**

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