

CERTIFICATE

This is to certify that the Dissertation entitled **"AN EXAMINATION OF PROVISIONS RELATING TO ASSESSMENT OF CAPITAL GAINS UNDER INCOME-TAX ACT, 1961"** submitted by **Shri.A.V.KADAM** in partial fulfilment of the requirements for the award of the Degree of **MASTER OF PHILOSOPHY** in **COMMERCE AND MANAGEMENT** to **SHIVAJI UNIVERSITY, Kolhapur**, has been carried out under my guidance and supervision.

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



Prof. A. D. Shinde

B.Com., F.C.A.

Research Guide

**Chh. Shahu Central Institute of
Business Education & Research
Kolhapur**

KOLHAPUR
