

DECLARATION

I hereby declare that this Dissertation entitled **"ASSESSMENT OF CHARITABLE TRUSTS AND RELIGIOUS INSTITUTIONS UNDER THE INCOME-TAX ACT, 1961 - A CRITICAL STUDY"** is written by me and submitted to **SHIVAJI UNIVERSITY, KOLHAPUR**, for the award of the Degree of **MASTER OF PHILOSOPHY** in **COMMERCE & MANAGEMENT**.

The present work is of original nature and the conclusions drawn and the suggestions given are based on the material collected by myself.

To the best of my knowledge, this work has not been submitted for the award of any other Degree, Diploma or Membership of this or any other University.

KOLHAPUR

Date: 10-9-1991


(B. D. MORE)

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