


CERTIFICATE

THIS IS TO CERTIFY that *Shri.B.D.MORE* has completed his research work entitled "**ASSESSMENT OF CHARITABLE TRUSTS AND RELIGIOUS INSTITUTIONS UNDER THE INCOME-TAX ACT, 1961 - A CRITICAL STUDY**" for the award of the Degree of **MASTER OF PHILOOSPHY** in **COMMERCE** and **MANAGEMENT** under my guidance and supervision and am fully satisfied with it. This Dissertation has not been submitted for the award of any other Degree, Diploma or Membership of this or any other University.

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Date: 10-9-91


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Research Guide