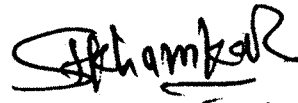


-: DECLARATION :-

I hereby declare that this dissertation entitled "EXAMINATION OF THE PROVISIONS RELATING TO DEPRECIATION ALLOWANCE UNDER SECTION 32 OF THE INCOME-TAX ACT, 1961", 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. To the best of my knowledge this work has not been submitted for the award of any degree of any other University.



S. H. KHANKAR
(Research Student)

DATE : 22/5/90

PLACE : KOLHAPUR.