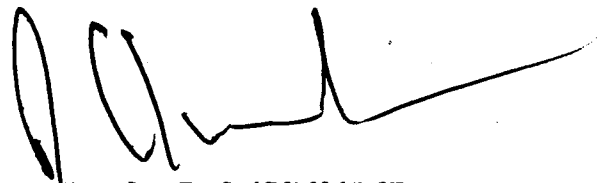


**-: C E R T I F I C A T E :-**

This is to certify that Shri S.H.Khamkar has completed research work "EXAMINATION OF THE PROVISION RELATING TO DEPRECIATION ALLOWANCE UNDER SECTION 32 OF THE INCOME TAX ACT, 1961" for the Degree of M. Phil in Commerce and Management under subject Taxation in India. He has carried out this research work in all stages on his own efforts and under my guidance and supervision. I am fully satisfied with it. To the best of my knowledge and belief, the matter presented in the report has not been submitted for a similar degree and this dissertation has not been used for the award of M. Phil Degree by any other University.



Prof. P.G.KULKARNI,  
B.Com., L.L.B., F.C.A.  
( Research Guide )  
Chh. Shahu Central Institute  
of Business Education and  
Research, Kolhapur 416 004.

DATE :

22/5/90

PLACE : KOLHAPUR.