

**CERTIFICATE**

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*CERTIFIED THAT this Dissertation entitled*  
**"EXEMPTIONS UNDER THE WEALTH TAX ACT, 1957 -**  
**A CRITICAL STUDY"** submitted by **Shri.A.B.DHALGADE**  
to **SHIVAJI UNIVERSITY, KOLHAPUR**, in partial fulfilment  
of the requirements for the award of the Degree of  
**MASTER OF PHILOSOPHY in COMMERCE & MANAGEMENT**  
has been carried out under my guidance and  
supervision; and that the conclusions drawn and the  
suggestions made therein are based on the secondary  
data and case law collected by him.

*To the best of my knowledge and belief,*  
*this research work has not been submitted earlier*  
*to this or any other University for the award of this*  
*or any other Degree.*



**P. G. Kulkarni**  
B.Com., LL.B., F.C.A.

**Research Guide**

Chh. Shahu Central Institute of  
Business Education & Research  
Kolhapur

KOLHAPUR

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