

C E R T I F I C A T E


This is to certify that Shri Choudhar Magandas Tulshiram has completed his research work entitled.

THE PROVISIONS RELATING TO THE SET OFF AND
CARRY FORWARD AND SET OFF OF LOSSES UNDER THE INCOME
TAX ACT , 1961.

for the degree of Master of Philosophy in Commerce and Management. 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. This dissertation has not been used for the award of Degree of Master of Philosophy of any other University.

Date : 6/12/1989

Place : Kolhapur.


(PROF. P. G. KULKARNI)
Research Guide