

DECLARATION

I, the undersigned, hereby declare that the Dissertation entitled "A CRITICAL STUDY OF TAX RATES, TAX SLABS AND EXEMPTIONS UNDER DIRECT TAX LAWS", written and submitted by me to SHIVAJI UNIVERSITY, KOLHAPUR, in partial fulfilment of the requirements for the award of the Degree of MASTER OF PHILOSOPHY in COMMERCE & MANAGEMENT under the guidance of Prof.Dr.P.G.KULKARNI is my original work and the conclusions drawn therein are based on the material collected by myself.

I further declare that to the best of my knowledge and belief, this Dissertation has not been submitted for the award of any other Degree, Diploma or Membership to this or any other University.

Kolhapur
7/5/1994

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