I hereby declare that this Dissertation entitled "A CRITICAL EVALUATION OF PROVISIONS RELATING TO THE ASSESSMENT OF PARTNERSHIP FIRMS", submitted by me to SHIVAJI UNIVERSITY, Kolhapur, for the award of the Degree of MASTER OF PHILOSOPHY in COMMERCE and MANAGEMENT is my original work prepared under the guidance of Prof.Dr.A.D.Shinde, and the conclusions drawn therein are based on the data collected by myself.

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

AtPuti

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Date: 31-3-1993