

DECLARATION

I, the undersigned, hereby declare that the Dissertation entitled "PENALTIES AND PROSECUTIONS UNDER DIRECT TAX LAWS - A REVIEW", 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 AND MANAGEMENT under the guidance of Prof.Dr.A.D.SHINDE, is my original work and the conclusions drawn therein are based on the material collected by me.

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

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Date: 16-03-1993

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