


**CERTIFICATE**

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This is to certify that the Dissertation entitled "PENALTIES AND PROSECUTION UNDER DIRECT TAX LAWS - A REVIEW" written and submitted by **Shri.S.S.RAJAMANYA** to **SHIVAJI UNIVERSITY, KOLHAPUR**, in partial fulfilment of the requirements for the award of the Degree of **MASTER OF PHILOSOPHY in COMMERCE and MANAGEMENT**, is his original work carried out under my guidance and supervision.

Certified further that to the best of my knowledge and belief, the matter presented in this Dissertation is bonafide and has not been submitted earlier to this or any other University for the award of this or any other Degree, Diploma or Membership.

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