

A C K N O W L E D G E M E N T

The present dissertation entitled " A CRITICAL EXAMINATION OF PROVISIONS RELATING TO COMPUTATION OF INCOME FROM CAPITAL GAINS UNDER INCOME TAX ACT, 1961".

is the outcome of research undertaken as the part of the requirement of the degree of Master of Philosophy in Commerce and Management of Shivaji University, Kolhapur.

It is a pleasure for me to acknowledge here the assistance extended by various persons in the completion of my study.

I am indebted to my Guide, Prof. A.D.Shinde, Director of the Shahu Institute, Kolhapur, whose precise guidance has helped me in completing this dissertation.

I am deeply obliged to Prof. P.G.Kulkarni for his kind hearted and beloved approach to me.

I am grateful to Prof. Dr. T.A.Shivare, Dean of Commerce faculty, Shivaji University, Kolhapur and Principal Dr. Dr. P.S.Rao, for their kind support during the period of study.

I am very much thankful to Prof. V.M.Kadam, Rajani Classes, Satara, for his kind co-operation and Prof. V.S.Mahajan for his inspiration during the period of my

study.

I am also thankful to Shri Sutar who has given me the best typewriting facilities.

However, I alone assume the full responsibility for the conclusions, errors and omissions.

(SHINGATE V.S.)