

D E C L A R A T I O N

I, the undersigned, hereby declare that the dissertation entitled

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

written by me and submitted to the Shivaji University, Kolhapur for the award of the degree of M.Phil. in Commerce and Management. The present work is of original nature and the conclusions are based on the material collected by myself. To the best of my knowledge, the contents of this dissertation report has not been submitted earlier.

Place - Kolhapur.

Date -

V Shingate
(SHINGATE V.S.)