

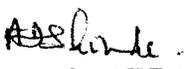
C E R T I F I C A T E

This is to certify that Shri Shingate V.S. has completed his research work entitled
"A CRITICAL EXAMINATION OF PROVISIONS RELATING TO COMPUTATION OF INCOME FROM CAPITAL GAINS UNDER INCOME TAX ACT, 1961."

in the partial fulfilment of the requirements for the award of Degree of M.Phil. in Commerce and Management by Shivaji University, Kolhapur. He has carried out this research work in all stages on his own efforts and under my guidance and supervision. I am fully satisfied with it.

To the best of my knowledge and belief, this work has not been submitted to the University for a similar purpose earlier.

Kolhapur


(PROF. A.D. SEINDE)