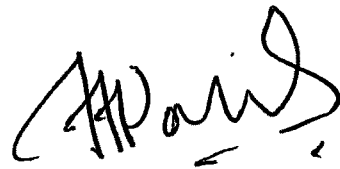


C E R T I F I C A T E

This is to certify that Mrs. S.S.Sahastrabudhe has completed her research work "AN INQUIRY INTO THE OPERATIONAL FEASIBILITY OF BRAIN_DRAIN TAX FOR INDIA" for the degree of M.Phil in Economics. She has carried out this research work in all stages on her own efforts and under my guidance and supervision. I am fully satisfied with it. This dissertation has not been used for the award of M.Phil Degree by any other University.



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