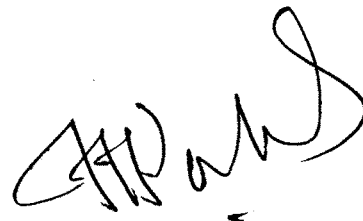


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This is to certify that the present dissertation entitled " ESTATE DUTY IN INDIA : A HISTORICAL STUDY WITH SPECIAL REFERENCE TO MAHARASHTRA" has been written by Shri. S.M.Kodag under my guidance and I am fully satisfied with it. This dissertation has not been previously used for the award of M.Phil. Degree by any other University.



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