:: <u>CERTIFICATE</u> ::

This is to certify that Shri. V.V.Mahamuni has completed his dissertation entitled " A Study of Municipal Taxation with reference to Octroi in Kolhapur City," in partial fulfilment of M.Phil in Economics, under my guidance. His work is of original nature.

To the best of my knowledge the matter presented in this dissertation is bonafide and has not been submitted earlier for the award of any degree of any other university.

JSL R

Dr.

PLACE : KOLHAPUR DATE : 8|6|8 V.B.GHUGE, M.A., Ph.D.

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