

C E R T I F I C A T E

This is to certify that, the dissertation entitled, "**PROBLEMS AND PROSPECTS OF VILLAGE PANCHAYAT TAXATION**", has been completed by **Smt. S. A. Sawat** under my guidance and submitted to the Shivaji University, Kolhapur in partial fulfilment of the requirement for the Degree of **Master of Philosophy in Economics**.

To the best of my knowledge and belief, this research work has not been submitted earlier to this or any other university for the award of this or any other degree.

Place : Kolhapur

Date :



Prof. Dr. P. S. Kamble
Research Guide
Department of Economics
Shivaji University, Kolhapur

PROF.DR. P. S. KAMBLE
MA.,M.PHIL,Ph.D.
Department of Economics,
Shivaji University,Kolhapur-04