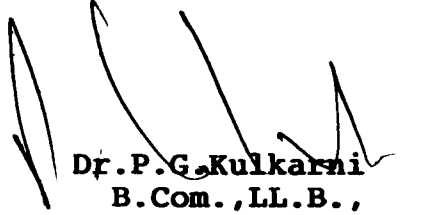


CERTIFICATE

CERTIFIED that this research work entitled "CORPORATE TAX STRUCTURE UNDER DIRECT TAX LAWS-- A CRITICAL EVALUATION", written and submitted by Shri. PANDURANGA H., to SHIVAJI UNIVERSITY, KOLHAPUR, in partial fulfillment of the requirements for the award of the Degree of **MASTER OF PHILOSOPHY** in **COMMERCE and MANAGEMENT**, is his original work carried out under my guidance and supervision.

Certified further that to the best of my knowledge and belief, the matter presented in this Dissertation is bonafide and has not been submitted earlier to this or any other University for the award of this or any other Degree.


Dr. P.G. Kulkarni
B.Com., LL.B.,
F.C.A. Ph.D.

Research Guide

Chh. Shahu Central Institute of
Business Education & Research
Kolhapur

KOLHAPUR

17th Feb 93
