

DECLARATION

I, the undersigned, hereby declare that the Dissertation, entitled "CORPORATE TAX STRUCTURE UNDER DIRECT TAX LAWS - A CRITICAL EVALUATION", written and submitted by me to SHIVAJI UNIVERSITY, KOLHAPUR, in partial fulfilment of the requirements for the award of the Degree of MASTER OF PHILOSOPHY in COMMERCE and MANAGEMENT under the guidance of Dr.P.G.KULKARNI, is my original work and the conclusions drawn therein are based on the material collected by myself.

I further declare that to the best of my knowledge and belief, this Dissertation has not been submitted to this or any other University for the award of any other Degree.

KOLHAPUR

17th Feb 93



PANDURANGA H.
Research Student
