This is to certify that the dissertation on hand titled "A CRITICAL STUDY OF EXEMPTIOES UNDER SECTION 10 OF INCOME TAX ACT 1961"., has been written by Shri.S.B.Hagaragi, under my supervision and guidence. I am fully satisfied with it.

This dissertation has not been previously used for the avard of M.Phill, E Degree in commerce and Management of any other university.

ADDRECTOR.

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