

D E C L A R A T I O N

I, S.B.Hagaragi hereby declare that the dissertation on hand titled "A CRITICAL STUDY OF EXEMPTIONS UNDER SECTION 10 OF INCOME TAX ACT 1961" is written by me under the supervision and guidance of Prof. A.D.Shinde, F.C.A., and Prof.P.G.Kulkarni, F.C.A. Reader in Taxation, Department of Commerce and management of Chh.shahu Central Institute of Business Education and Research Kolhapur. It is submitted to the Shivaji University Kolhapur, for the award of Degree of Master of Philosophy. This work is original in nature. The opinion's expressed in this report are based on the information collected by myself.

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

Place: KOLHAPUR.

Date: _____

S.B.Hagaragi
S.B.HAGARAGI