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(S.B. HAGARGI)

CERTIFICATE

This is to certify that the dissertation on hand titled " A critical study of exemptions under Section 10 of Income Tax Act 1961., " has been written by Shri S. B. Hagaragi under my supervision and guidance. I am fully satisfied with it.

This dissertation has not been previously used for the award of M. Phil. Degree in Commerce and Management of any other University.

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