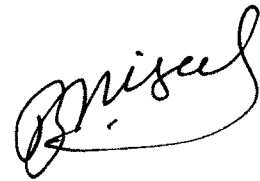


DECLARATION

I hereby declare that this dissertation entitled "A SURVEY OF TAX INCENTIVES FOR NEW INDUSTRIAL UNDERTAKING UNDER DIRECT TAX LAW" is written by me and submitted to the Shivaji University, Kolhapur for the Degree of M.Phil. in Commerce and Management. The present work is of original nature and the conclusions are based on the material collected by myself. To the best of my knowledge this piece of work has not been submitted for the award of Degree of M.Phil. of this University.

Place : Kolhapur.

Date : 7 DEC 1988



(PISAL V.B.)