

CERTIFICATE


This is to certify that Shri Mulani J.G. has completed his research work entitled

"AN ANALYTICAL STUDY OF THE TAXATION
OF GIFTS IN INDIA"

for the degree of M.Phil. in Commerce and Management. He has carried out this research work in all stages on his own efforts and under my guidance and supervision. I am fully satisfied with it. This dissertation has not been used for the award of Degree of M.Phil. of any other University.

Place: Kolhapur

Date :


(Prof. P.G. KULKARNI)
Research Guide