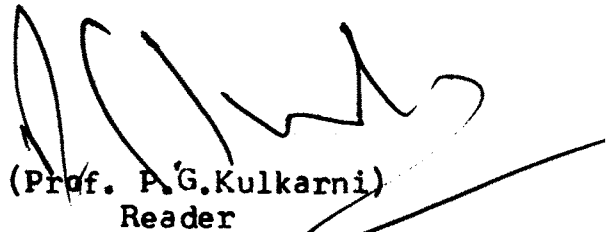


C E R T I F I C A T E

This is to certify that the dissertation on hand titled "Deductions from income from business or profession - critical examination in the light of Supreme Court Decisions" has been written by Shri A.M. Shiradwade, 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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