

## DECLARATION

I, A.M. Shiradwade, hereby declare that the dissertation on hand titled, "Deductions from income from business or profession - critical examination in the light of Supreme Court Decisions" is written by me under the supervision and guidance of 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 award of Degree of Master of Philosophy. This work is original in nature. The opinions 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 : 31-5-1990.

*Ashadi*

- A.M. Shiradwade.