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## DECLARATION

I hereby declare that this Dissertation entitled **"EXEMPTIONS UNDER THE WEALTH TAX ACT, 1957 - A CRITICAL STUDY** submitted by me to **SHIVAJI UNIVERSITY, KOLHAPUR**, in partial fulfilment of the requirements for the award of the Degree of **MASTER OF PHILOSOPHY** in **COMMERCE & MANAGEMENT** is my original work and the conclusions drawn therein are based on the secondary data and the case law collected by me.

I further declare that to the best of my knowledge and belief, this research work has not been submitted earlier to this or any other University for the award of this or any other Degree.

Kolhapur

25/10/1990



(A. B. Dhalgade)

M.Com.

Research Candidate