

D. E C L A R A T I O N


I hereby declare that this dissertation
entitled,

THE PROVISIONS RELATING TO THE SET OFF AND
CARRY FORWARD AND SET OFF OFF LOSSES UNDER THE
INCOME TAX ACT, 1961.

is written by me and submitted to the Shivaji
University, Kolhapur for the degree of Master of
Philosophy 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 Master
of Philosophy of any other University.

Date : 6/12/1989

Place : Kolhapur.


(CHOUDHAR M.T.)
Research Student