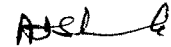


CERTIFICATE

THIS IS TO CERTIFY that the Dissertation entitled "A CRITICAL EVALUATION OF PROVISIONS RELATING TO THE ASSESSMENT OF PARTNERSHIP FIRMS" is a genuine and bonafide work prepared by Shri.Dyamanagouda T.Patil under my guidance and direct supervision and is being submitted to SHIVAJI UNIVERSITY, Kolhapur, in partial fulfilment of the requirements for the award of the Degree of MASTER of PHILOSOPHY in COMMERCE and MANAGEMENT.

To the best of my knowledge and belief, the matter presented in this Dissertation has not been submitted earlier for the award of this or any other Degree of this or any other University.



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