

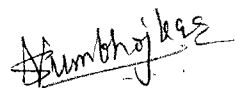
## **DECLARATION**

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I, the undersigned, hereby declare that the Dissertation entitled "**EXPENDITURE AS A TAX BASE - A CONCEPTUAL EVALUATION**" written and 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 and MANAGEMENT**, under the guidance of **Dr.P.G. KULKARNI** is my original work and the conclusions drawn therein are based on the material collected by myself.

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

KOLHAPUR  
June 29<sup>th</sup> 1994

  
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