

**CERTIFICATE**

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THIS IS TO CERTIFY that the Dissertation entitled "PROCEDURE FOR APPEALS AND REVISIONS UNDER THE INCOME-TAX LAW" submitted by Shri.A.N.MORE in partial fulfilment of the requirements for the award of the Degree of MASTER OF PHILOSOPHY in COMMERCE and MANAGEMENT to SHIVAJI UNIVERSITY, KOLHAPUR, has been carried out under my guidance and supervision.

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



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