DECLARATION

I, P.V.JOHN, hereby declare that this thesis entitled Reforms in Sales Tax Structure: A Study with Special Reference to VAT in Kerala is a bonafide record of research work done by me during the course of research and that the thesis has not previously formed the basis for the award of any degree, diploma, associateship, fellowship, or other similar title or recognition.

Kochi, 10th May 2010

[Signature]

P.V. JOHN