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CERTIFICATE

This is to certify that the Thesis entitled, "An Economic Study of Buoyancy and Elasticity of Orissa's Tax System", submitted to the Utkal University for the award of Doctor of Philosophy (Ph.D) Degree in A&A Economics by Mr. Biswambara Mishra, Sr. Lecturer in Economics, NEHU, Shillong, embodies the results of bonafide research work carried out by him under our guidance and supervision. No part of this study reported here has so far been submitted anywhere for publication or for any other Degree or Diploma of Utkal University or of any other University or Institute.

It is further certified that such help or source of informations as have been availed of during the course of investigation have been duly acknowledged by him.


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