

## DECLARATION

I, **Jaya Jacob M.**, declare that the thesis entitled '*Effectiveness of Tax Administration in Commercial Taxes Department in Kerala*', has been prepared by me under the supervision of Dr. Thomas Joseph Thoomkuzhy, Associate Professor, Gulati Institute of Finance and Taxation (GIFT), Thiruvananthapuram & Research and Post Graduate Department of Commerce, St. Dominic's College, Kanjirapally.

I declare that this thesis has not been submitted by me fully or partly for the award of any degree, diploma, associateship, fellowship or other similar title or recognition of any university to the best of my knowledge and belief.

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/02/2013



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