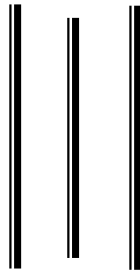


**PROVISIONS OF FINES AND PENALTIES UNDER
INCOME TAX ACT IN NEPAL**
(A CASE STUDY OF CHITAWAN DISTRICT)



Submitted By:

HEMANTA RAJ GAUTAM

Shanker Dev Campus

Campus Roll No.: 1439/060

T.U. Registration No.: 28218-94

A THESIS

Submitted to:

Office of the Dean

Faculty of Management

Tribhuvan University

In partial fulfillment of the requirement for the Degree of

MASTER OF BUSINESS STUDIES (M.B.S.)

Kathmandu, Nepal

April, 2009

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RECOMMENDATION

This is to certify that the thesis:

Submitted by

Hemanta Raj Gautam

Entitled

Provisions of Fines and Penalties under

Income Tax Act in Nepal

(A case study of Chitawan District)

has been prepared as approved by this department in the prescribed format of the faculty of management. This thesis is forwarded for examination.

Dr. Kamal Deep Dhakal

Thesis Supervisor

Dr. Kamal Deep Dhakal

Campus Chief

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VIVA - VOCE SHEET

We have conducted the viva-voce examination of the thesis presented by

Hemanta Raj Gautam

Entitled

**Provisions of Fines and Penalties under
Income Tax Act in Nepal
(A case study of Chitawan District)**

and found the thesis to be the original work of the student and written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirement for the Degree of

Master of Business Studies (M.B.S)

Viva – Voce Committee

Head of Research Committee	:
Member (Thesis Supervisor)	:
Member(External Expert)	:

TRIBHUVAN UNIVERSITY
Faculty of Management
Shanker Dev Campus

DECLARATION

I hereby declare that this thesis entitled "*Provisions of Fines and Penalties Under Income Tax Act in Nepal (A Case Study of Chitawan District)*", submitted to the office of dean, Faculty of management, Tribhuvan University is my original research work which is prepared as the partial fulfillment of the requirement for Degree of Master of Business Studies (M.B.S) under the guidance and supervision of **Dr. Kamal Deep Dhakal**, Thesis Supervisor, Shanker Dev Campus, T.U.

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Date: April , 2009

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Hemanta Raj Gautam

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ABBREVIATIONS

%	:	Percentage
&	:	And
CT	:	Column Total
d.f.	:	Degree of Freedom
E	:	Expected Value
GON	:	Government of Nepal
i.e.	:	That is
IRD	:	Inland Revenue Department
M.B.S.	:	Master of Business Studies
MOF	:	Ministry of Finance
O	:	Observed Value
P.E.	:	Probable Error
r	:	Coefficient of Correlation
r^2	:	Coefficient of Determination
Rs.	:	Rupees
RT	:	Row Total
T.U.	:	Tribhuvan University