A STUDY ON TREND AND ISSUES OF EXCISE DUTY IN NEPAL

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A THESIS

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RECOMMENDATION

This is to certify that the thesis

Submitted by

Narayan Phullel

Entitled

"A Study On Trend and Issues of Excise Duty in Nepal"

Has been Prepared as Approved by this Department in the prescribed

Format of Faculty Of Management. This thesis is Forwarded for

Examination.

....	....	....
Dr. Gopi Nath Regmi	**Prof. Dr. Bal Krishna Shrestha**	**Ajaya Prasad Dhakal**
Supervisor,	**Chairperson**	**Associate Head**
	Research Committee	Central Dep. of Management

Date : ....

VIVA- VOCE SHEET

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

Narayan Phullel

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"A Study On Trend and Issues of Excise Duty in Nepal"

And found the thesis to be the original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirements for Master of Business Studies (M.B.S.)

Viva-Voce Committee:

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DECLARATION

I hear by declare that the work reported in this Thesis entitled in "**A Study on Trend and Issues of Excise Duty in Nepal"** submitted to Central Department of Management, Tribhuvan University is my original work. It is done in the form of partial fulfillment of the requirements for the Master's of Business studies (MBS) under the supervision and guidance of **Dr. Gopi Nath Regmi**

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Narayan Phullel

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ABBREVIATIONS

Adm.	:	Administration
CEDA	:	Center for Economic Development and Administration
DTR	:	Direct Tax Revenue
etc.	:	Etcetera
Gov.	:	Government
i.e.	:	That is
ICA	:	Indian Institute of Charter Accountant
IRD	:	Inland Revenue Department
ITR	:	Indirect Tax Revenue
M.A	:	Master in Arts
MBS	:	Master of Business Study
MOF	:	Ministry of Finance
NA	:	Not Applicable
TR	:	Total Revenue
TTR	:	Total Tax Revenue
TU	:	Tribhuvan University
VAT	:	Value Added Tax
WTO	:	World Trade Organization
TEDR	:	Total Excise Duty Revenue
TITR	:	Total Indirect Tax Revenue
TGR	:	Total Government Revenue