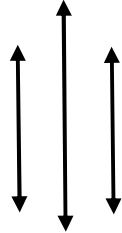
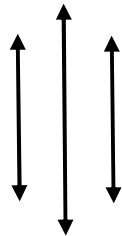


**“A STUDY ON INTEREST, FEES, FINE AND  
PENALTIES UNDER  
INCOME TAX ACT 2058”**



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**A Thesis Submitted To:**

Office of the Dean  
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Tribhuvan University

**In Partial Fulfillment of the Requirements of the Degree of  
Master of Business Studies (M. B. S.)**

**December, 2009 Kathmandu**

## **VIVA -VOCE SHEET**

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**Entitled**

**“A Study on Interest, Fees, Fine and Penalties under**

**Income Tax Act 2058”**

We have conducted the viva-voce examination of the thesis and found the thesis to be the original work of the student written according to the prescribed format. We recommend the thesis to be accepted as partial fulfillment of the requirements for

**Master’s Degree in Business Studies (M.B.S.)**

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Has been prepared as approved by this department in the prescribed format of  
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**DECLARATION**

I hereby declare that the work reported in this thesis entitled “**A Study on Interest, Fees, Fine and Penalties under Income Tax Act 2058**” submitted to Shanker Dev Campus, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirement for the Master of Business Studies under the supervision of **Dr. Kamal Deep Dhakal**, Associate Professor of Shanker Dev Campus.

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**Bishnu Lal Joshi**

**Researcher**

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## **ABBREVIATIONS**

\$	: US Dollar
%	: Percentage
A.D	: Anno Domini
ADB	: Agricultural Development Bank
B.C	: Before Christ
B.S	: Bikram Sambat
BBS	: Bachelor of Business Studies
CEDA	: Center for Economic Development and Administration
DT	: Direct Tax Revenue
ETC	: And the others
FY	: Fiscal Year
GDP	: Gross Domestic Product
HMG	: His Majesty's Government
i.e	: That is
IRD	: Inland Revenue Department
IRO	: Inland Revenue Officers
IT	: Income Tax.
ITA	: Income Tax Act
KTM	: Kathmandu
LTD	: Limited
MBS	: Master of Business Studies
MOF	: Ministry of Finance
No	: Number
NTC	: Nepal tele-Communication
PTR	: Point to Remember
Pvt	: Private
S.N	: Serial Number

Sec : Section  
TR : Total Revenue  
TTR : Total Revenue  
VAT : Value Added Tax  
VDIS : Voluntary Discloser of Income Scheme  
Vol : Volume