

**TAXATION PROBLEMS FACED BY MANUFACTURING
COMPANIES**

(With Reference to Dharan Industrial State)

By:

Ananda Dahal

Roll No. - 114/065

T.U. Regd. No. - 5-1-18-9-96

Central Department of Management

T.U., Kirtipur

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RECOMMENDATION

This is to certify that the thesis

Submitted by:

Ananda Dahal

Entitled:

**Taxation Problems Faced by Manufacturing Companies
(With Reference to Dharan Industrial State)**

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
Thesis Supervisor
Central Department of
Management, Kirtipur

.....
.....
Dr. Bal Krishna Shrestha
Chairperson, Research Committee
Central Department of
Management, Kirtipur

Prof. Dr. Dev Raj Adhikari
Department Head,
Central Department of
Management, Kirtipur

Date:.....

VIVA- VOCE SHEET

We have conducted the viva-voce examination of the thesis

Presented by

Ananda Dahal

Entitled:

**Taxation Problems Faced by Manufacturing Companies
(With Reference to Dharan Industrial State)**

and found the thesis to be original work of the student written according to the prescribed format. We recommend this thesis to be accepted as partial fulfillment of the requirement for Master's Degree in Business Studies (M.B.S.).

Viva-Voce Committee

Chairperson (Viva-voce committee)

.....

Member (Thesis Supervisor)

.....

Member (External Expert)

.....

Member (Central Dept. of Mgmt.)

.....

Date:.....

.....

DECLARATION

I hereby declare that the work reported in this thesis entitled "Taxation Problems Faced by Manufacturing Companies (With Reference to Dharan Industrial State)" submitted to office of the Dean, Faculty of Management, Tribhuvan University, is my original work. It is done in the form of partial fulfillment of the requirement for the Master's of Business Studies (MBS) under the supervision and guidance of Dr. Gopi Nath Regmi of University Campus, Central Department of Management, Kirtipur.

Date:.....

Ananda Dahal

Researcher

Roll No.: 114/065

Central Department of
Management, Kirtipur

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ABBREVIATIONS

CBS	:	Central Bureau of Statistics
CEDA	:	Centre for Economic Development and Administration
CIF	:	Cost Insurance and Freight
DT	:	Direct Tax
DTR	:	Direct Tax Revenue
DRP	:	Duty Refund Procedure
FY	:	Fiscal Year
GATT	:	General Agreement on Tariffs and Trade
GDP	:	Gross Domestic Product
GNP	:	Gross National Product
IDT	:	Indirect Tax
IEA	:	Industrial Enterprises Act
IRD	:	Inland Revenue Department
IRO	:	Inland Revenue Office
IT	:	Income Tax
IP	:	Industrial Policy
ITA	:	Income Tax Act
LC	:	Letter of Credit

MFN	:	Most Favoured Nations
MOF	:	Ministry Of Finance
NCC	:	Nepal Chamber of Commerce
NG	:	Nepal Government
PAN	:	Permanent Account Number
PL	:	Profit and Loss
SAARC	:	South Asian Association for Regional Co-operation
SAPTA	:	South Asian Preferential Trade Agreements
TU	:	Tribhuvan University
UC	:	Under Construction
UO	:	Under Operation
VAT	:	Value Added Tax
WTO	:	World Trade Organization