

**A STUDY ON
PENAL PROVISIONS UNDER INCOME TAX ACT 2058
AND EFFECTIVENESS IN
INCOME TAX REVENUE COLLECTION**

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VIVA- VOCE SHEET

We have concluded the VIVA-VOCE examination of the thesis presented by

DEEPAK GHIMIRE

Entitled

**A STUDY ON PENAL PROVISIONS UNDER INCOME TAX ACT 2058
AND EFFECTIVENESS IN
INCOME TAX REVENUE COLLECTION**

We 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 requirements for the Master's Degree of Business Studies (MBS).

Viva-Voce Committee

Chairperson, Research Committee.....

Member (Thesis supervisor).....

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RECOMMENDATION

This is to certify that the thesis submitted by

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**A STUDY ON PENAL PROVISIONS UNDER INCOME TAX ACT 2058
AND EFFECTIVENESS IN
INCOME TAX REVENUE COLLECTION**

has been presented as approved by this prescribed format of the Faculty of Management.
This thesis is forwarded for examination.

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(Thesis Supervisor)

DECLARATION

I hereby declare that the work reported in this thesis **A STUDY ON PENAL PROVISIONS UNDER INCOME TAX ACT 2058 AND EFFECTIVENESS IN INCOME TAX REVENUE COLLECTION (A Case Study Based on Income Tax Act 2058)** submitted to Shanker Dev Campuss, Faculty of Management, Tribhuvan University, is my original work done in the form of partial fulfillment of the requirements for the Master's Degree of Business Studies under the supervision of **Prof. Dr. Kamal Deep Dhakal & Romakanta Bhattarai**, Shanker Dev Campus.

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This piece of research work is a master degree thesis especially prepared as partial fulfillment of Master's Degree of Business Studies course under Tribhuvan University of Nepal. This research work is mainly concerned with Fines and Penalties Provisions and Its Practical Implementation as mentioned in Income Tax Act 2058 and with the contribution of Income Tax to total revenue collection of government in Nepal.

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.....

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LIST OF ABBREVIATION

A.D	Anno Domini
ADB	Agriculture Development Bank
BBS	Bachelor in Bsiness Studies
B.C	Before Christ
B.S	Bikram Sambat
CEDA	Center for Economic Development and Administration
Etc	And The Others
F/Y	Fiscal Year
GDP	Gross Domestic Product
IRD	Inland Revenue Department
IT	Income Tax
ITA	Income Tax Act
Ktm	Kathmandu
MBS	Master's of Business Studies
MOF	Ministry of Finance
Mr.	Mister
Mrs.	Misses
No	Number
Pvt.	Private
SN	Serial Number
TU	Tribhuvan University
VAT	Value Added Tax
Vol	Volume