



# Tezpur University

on successful completion of all the requirements  
as specified in the Statutes and Ordinances

has conferred upon

*Subhrangshu Sekhar Sarkar*

the Degree of

**Doctor of Philosophy**

in

*Business Administration*

for his /her thesis

*Structure and Administration of Sales Taxation in  
Assam - A Critical Analysis*

given under the seal of the University at  
Tezpur, Assam in the Republic of India on the

17th Day of March, 2003



M. Akom  
Registrar

*T. Bhattacharya*  
Vice-Chancellor