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THIS CERTIFIES THAT

ASST. PROF. SANTOSH TIWARI

HAS/HAVE WRITTEN AN ARTICLE / RESEARCH PAPER ON

IMPACT OF GST ON FOOD INDUSTRY IN HOTELS WITH SPECIAL REFERENCE TO MUMBAI REGION

APPROVED BY THE REVIEW COMMITTEE, AND IS THEREFORE PUBLISHED IN

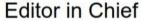
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DR. ANURATH CHANDRE

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