


CERTIFICATE

I have the pleasure to certify that **Mahesh Kumar Rustogi** has pursued his research work and prepared the present dissertation entitled “**GOODS AND SERVICE TAX :SYNERGY IN IT AND HUMAN RESOURCES OF STATES AND CENTRE**” under my guidance and supervision. The dissertation is the result of his own research and to the best of my knowledge, no part of it has earlier comprised any other monograph, dissertation or book. This is being submitted to the Indian Institute of Public Administration (IIPA) for the M.Phil. Degree in Public Administration (MPDPA) in partial fulfilment of the requirement for the Advanced Professional Programme in Public Administration (APPPA).

I recommend that the dissertation of Mahesh Kumar Rustogi is worthy of consideration for the award of M.Phil.



(Dr V.N. Alok)
Supervisor
IIPA, New Delhi

Dated: March , 2016

Place: New Delhi