## DECLARATION

I hereby declare that research work presented in project report entitled "A STUDY ON IMPACT OF GST ON FMCG SECTOR IN ODISHA" is original and has been carried out by me under the supervision of Dr. Rajaram Majhi Assistant professor, department of commerce, Fakir Mohan University ,Balasore. The work is original and has not been submitted for any Degree/Diploma of this or any other University.

Debashis Punda.
Signature of the candidate.

Date:- 15.05.2024

Place:- Balasore

Roll Number:-10601FM22019

Signature of the Guide.

(With Date and Seal)

Signature of the coordinator.

P.G. Department of commerce, F.M. University, Balasore.

(With Date and Seal)

## **GUIDE CERTIFICATE**

This is to certify that the dissertation entitled "A STUDY ON IMPACT OF GST ON FMCG SECTOR IN ODISHA" is a record of bonafide research work carried out by Mr. Debashis Panda under my guidance. The project has reached the standard fulfilling requirement of the regulation relating to the Degree of Master of Commerce and it has not been submitted earlier anywhere for the award of any degree or diploma.

I wish him all success in her future career.

Place: Balasore

Date: 15 .05 . 2024

(With date and seal)