This is to certify that Prof. / Dr. / Mrs. / Mrs. Tushab Kant Sat participated in the deliberations of the Seminar and presented a paper entitled held at The University of Burdwan, West Bengal on 13-14 March, 2014. He / She actively attended the Golden Jubilee National Seminar on "Contemporary Issues in Business" of Nata Sallygunge Mahandydaya, Kolketa Goodb and Serviceb Tax (GST): A Reform i Indirect Taxes THE DEPARTMENT OF COMMERCE, THE UNIVERSITY OF BURDWAN, BURDWAN, INDIA . **CONTEMPORARY ISSUES IN BUSINESS** Golden Jubilee National Seminar on March 13-14, 2014 ORGANIZED BY Orgamising Secretary ARINDAM DAS 20/4