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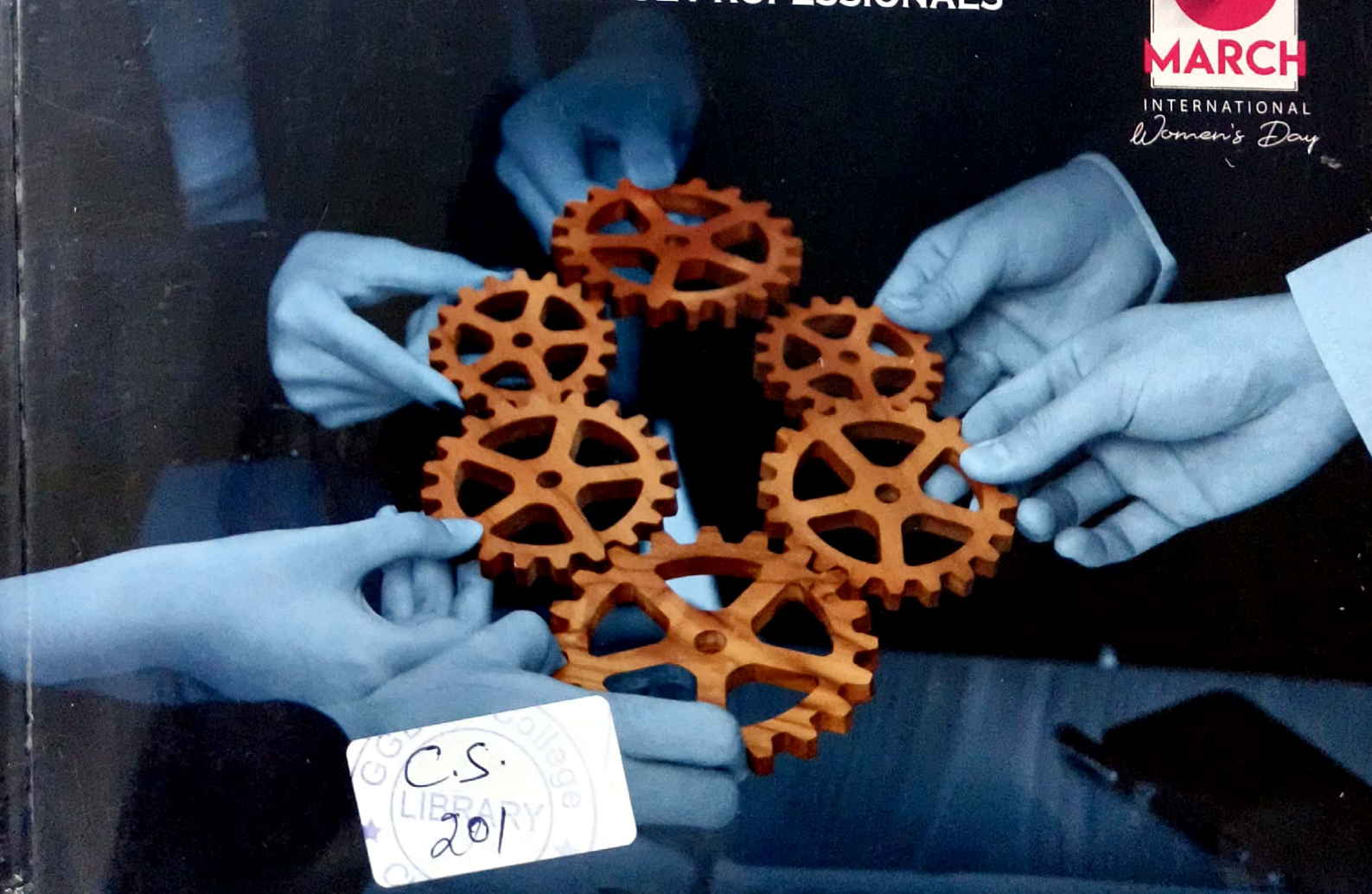
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## Structuring and Restructuring of Businesses : The Commencement of a New Financial Year



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'ICSI House', 22, Institutional Area Lodi Road, New Delhi - 110 003  
Phones : 45341000  
Grams : 'COMPSEC'  
Fax : 91-11-24626727  
E-Mail : [journal@icsl.edu](mailto:journal@icsl.edu)  
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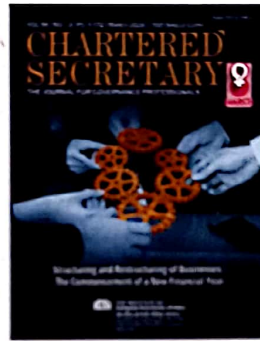
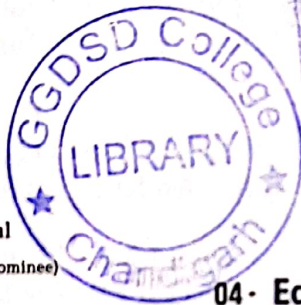


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