

**S.D.E.**

**M.B.A. SEM-III (2010 COURSE)(3 YEAR COURSE) :**

**WINTER - 2017**

**SUBJECT: CORPORATE TAX PLANNING**

Day: **Tuesday**  
Date: **19/12/2017**

Time: **10.00 A.M. TO 1.00 P.M.**  
Max. Marks: 70

**W-2017-4266**

**N.B.:**

- 1) Attempt Any **FOUR** questions from section-I and Any **TWO** questions from Section-II
- 2) Figures to the right indicate full marks.
- 3) Answers to both the sections should be written in **SEPARATE** answer book.

**SECTION-I**

- Q.1** Explain tax considerations in respect of specific managerial decisions like Own or lease. **[10]**
- Q.2** Explain the following: **[10]**  
i) Tax deducted at source (TDS)  
ii) Minimum Alternative Tax on Companies
- Q.3** Elaborate special provisions relating to tax on Distributed Profits of Domestic Companies. **[10]**
- Q.4** Write note on Tax Planning with reference to Dividend Policy. **[10]**
- Q.5** Write short notes on any **TWO** of the following: **[10]**  
a) Tax Evasion  
b) Residential Status  
c) Advance Tax

**SECTION-II**

- Q.6** Elaborate the Tax Planning related to Amalgamations and Mergers of Companies. **[15]**
- Q.7** Explain special provisions in computation of profits form Business. **[15]**
- Q.8** Explain the various Heads of Income as per Income Tax Act. **[15]**

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