

S.D.E.

M.B.A. SEM-IV (2013 COURSE) : SUMMER - 2018
SUBJECT : ELECTIVE – VIII : CORPORATE TAXATION
(FINANCIAL MANAGEMENT)

Day : Thursday
Date : 28/06/2018

Time 02.00 PM TO 05.00 PM
Max. Marks : 70

S-2018-4442

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 the **SEPARATE** answer books.

SECTION – I

- Q.1** Explain the concept of Tax Avoidance and Tax Evasion. **(10)**
- Q.2** Explain the following. **(10)**
a) TDS (Tax deducted at Source)
b) Assessment Year
- Q.3** Write detailed note on the Filing of Returns and Assessments. **(10)**
- Q.4** Explain the concept of Set Off and Carry Forward of Losses. **(10)**
- Q.5** Write short note on **ANY TWO**. **(10)**
a) Minimum Alternative Tax
b) Advance Tax
c) Deemed Income
d) Gratuity and Retirement Benefits

SECTION – II

- Q.6** What do you mean by 'Company'? Explain types of Companies. **(15)**
- Q.7** Explain the Scope of Total Income on the basis of Residential Status. **(15)**
- Q.8** Write detailed note on the Tax Considerations for Specific Financial and Managerial decisions like 'Capital Structure Decisions'. **(15)**

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