

S.D.E.
M.B.A. Sem-IV (2013 Course) : WINTER - 2018
SUBJECT : ELECTIVE – VIII : CORPORATE TAXATION
(FINANCIAL MANAGEMENT)

Day : Friday
Date : 14/12/2018

Time 02.00 PM TO 05.00 PM
Max. Marks : 70

W-2018-4611

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.
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SECTION – I

- Q.1** Elaborate the concept of Set Off and Carry Forward of Losses. **(10)**
- Q.2** Explain the following **(10)**
a) Advance Tax
b) Previous Year
- Q.3** Elaborate about the Tax Planning with reference to ‘Location of Undertaking’. **(10)**
- Q.4** What do you mean by Company? Explain types of Companies. **(10)**
- Q.5** Write short note on **ANY TWO**. **(10)**
a) Deemed Income
b) Tax Avoidance
c) Gross Total Income
d) Gratuity and Retirement Benefits

SECTION – II

- Q.6** Explain the Tax Planning relating to Mergers and Demergers of Companies. **(15)**
- Q.7** Elaborate the heads of Income under Income Tax Act. **(15)**
- Q.8** Write detailed note on the Filing of Returns and Assessments. **(15)**

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