

CDOE
MASTER OF BUSINESS ADMINISTRATION (2013 COURSE)
M.B.A. Sem-IV : WINTER :- 2021
SUBJECT: CORPORATE TAXATION

Day : Thursday
Date 24-02-2022

W-10016-2021

Time : 02:00 PM-05:00 PM
Max. Marks: 70

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- 1) Attempt **ANY FOUR** questions from Section-I and attempt **ANY TWO** 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** What do you mean by Company? Explain types of Companies. **(10)**
- Q.2** Explain the following: **(10)**
- a) Set off and Carry Forward of Losses
 - b) Agricultural Income
- Q.3** Elaborate the concept of Tax Incentives and Tax Exemptions. **(10)**
- Q.4** Explain the scope of total Income on the basis of 'Residential Status'. **(10)**
- Q.5** Write short notes on (**ANY TWO**): **(10)**
- a) Registered Firm
 - b) Previous Year
 - c) Gratuity and Retirement Benefits
 - d) Filing of Returns

SECTION-II

- Q.6** Explain the 'Income from House Property' and 'Income from Other Sources'. **(15)**
- Q.7** What do you mean by Advance Tax? Elaborate about the 'Avoidance of Double Taxation Agreements'. **(15)**
- Q.8** Elaborate the tax considerations for Specific Financial and Managerial decisions like Capital Structure Decisions. **(15)**

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