

Exam. Code : 217604
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M.Com. 4th Semester
CORPORATE TAX LAW AND PLANNING

Group -A

Paper : MC-413

Time Allowed—2 Hours] [Maximum Marks—100

Note :—There are **Eight** questions of equal marks.
Candidates are required to attempt any **Four** questions.

1. What is Tax Planning, Tax Avoidance and Tax Evasion ? Differentiate and discuss.
2. Discuss the major tax deductions under section 80 for a corporate assessee.
3. What are the major tax planning tips in relation to the forms of organizations ? Discuss.
4. Write a detailed note on Tax Deducted at Source (TDS).
5. What is Capital Structure ? Discuss tax considerations relating to Capital Structure Decision of a company.
6. What are the major tax planning tips in relation to Amalgamation ? Discuss.
7. Write a detailed note on Avoidance of Double Taxation.
8. Discuss major tax considerations for :
 - (a) Make or Buy Decision
 - (b) Shutdown or Continue Decision.

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