

Exam. Code : 217604
Subject Code : 5572

M.Com. 4th Semester (Batch 2020-22)
GROUP-A MC-413 : CORPORATE TAX LAW AND
PLANNING

Time Allowed—3 Hours] [Maximum Marks—100

Note :— Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The **FIFTH** question may be attempted from any section. All questions carry equal marks.

SECTION—A

1. What is tax avoidance ? Distinguish between 'Tax Planning', 'Tax Avoidance' and 'Tax Evasion'.
2. Explain in detail how the residential status of a company impacts the tax liability of a company.

SECTION—B

3. What are the provisions of Tax Collection at Source for companies ? Discuss.
4. What role a form of business organization plays in tax planning ? Discuss.

SECTION—C

5. Discuss the tax planning considerations while deciding the Dividend Policy of a business firm.
6. What is Capital Structure ? What tax considerations would you keep in mind while deciding the capital structure of a company ? Discuss.

SECTION—D

7. What are the major tax issues in deciding whether to make or buy a product ? How would you resolve these issues ? Discuss.
8. What is avoidance of double taxation ? Discuss its major provisions.