

CORPORATE TAXATION-II

External Marks: 60

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Tax planning regarding new business: form of business organization, tax factors affecting choice of form of business organization, location of business and nature of business.

Tax planning and managerial decisions regarding own or lease, make or buy, shut down or continue decisions.

Tax planning regarding capital structure decisions, dividend policy, inter-corporate dividends and bonus shares.

Special tax provisions for undertakings set up in special economic zones, backward areas and North-Eastern States.

Tax issues relations to amalgamation of companies, merger & demerger.

REFERENCES

- Singhania, Vinod k. and Singhania Monika, “Corporate Tax Planning and Business Tax Procedures”, Taxmann publications Pvt. Ltd. New Delhi.
- Gaur V.P., Gaur Puja and Puri Rajeev, “**Corporate Tax Law & Planning**” **Kalyani Publications.**
- Srinivas, E A, “Handbook of Corporate Tax Planning”, Tata McGraw Hill.