

CORPORATE TAXATION-III

External Marks: 80

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 15 marks each.

Tax payment; tax deduction at source, tax collection at source, advance payment of tax.

Tax planning in respect of managerial remuneration.

Tax planning in respect of foreign income: selling in domestic/foreign market, avoidance of double taxation agreements, foreign collaborations and joint ventures.

Tax planning with reference to distribution of assets by companies in liquidation.

Filing of tax returns by companies

REFERENCES

- Singhanian, Vinod k. and Singhanian 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.