

Roll No.

Exam Code : J-19

Subject Code—0215

M.B.A. EXAMINATION

(Batch 2009 to 2017)

(Third Semester)

CORPORATE TAXATION

(Only for 2009-2016)

FM-303

Time : 3 Hours

Maximum Marks : 70

Section A

Note : Attempt any *Seven* questions. **7×5=35**

1. What is the difference between Tax Evasion and Tax Avoidance ?
2. Define Amalgamation and Merger.
3. What is additional Tax on undistributed profits ?

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4. Define Income.
5. What is Make or Buy decision ?
6. What are Inter corporate dividends and transfers ?
7. How residential status of company is determined ?
8. What is double taxation ?
9. Which incomes are exempt from tax ?
10. Which income is defined as Indian income ?

Section B

Note : Attempt all the questions.

11. How Residential Status of a company and incidence of tax is determined ?

Or

How tax liability of companies are computed ?
Discuss normal as well as MAT provisions.

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12. Discuss the tax planning regarding Managerial Remuneration.

Or

What is the difference between Amalgamation and Merger ? What Tax Considerations are taken while undergoing merger ? **12**

13. Discuss the provisions of Sec 10 (A) in detail.

Or

What tax considerations are borne into mind while taking sale in Domestic Markets or Exports and Own or lease decisions ? **11**