

Name:
Enrolment No:



UNIVERSITY WITH A PURPOSE

UNIVERSITY OF PETROLEUM & ENERGY STUDIES

End Semester Examination (Online) – July, 2020

Program: B.Com(Hons) Taxation
Subject/Course: Corporate Tax Planning
Course Code: FINC 2037

Semester : IVth
Max. Marks: 100
Duration : 3 Hours

IMPORTANT INSTRUCTIONS

1. The student must write his/her name and enrolment no. in the space designated above.
2. The questions have to be answered in this MS Word document.
3. After attempting the questions in this document, the student has to upload this MS Word document on Blackboard.

	Attempt any Five Questions	Marks	Cos
Q.1	Income of the previous year is taxable in the immediately following Assessment year; explain the exception to this rule?	20	CO1
Q.2	Write a short note on: <ul style="list-style-type: none">• Computation of Income under the heads of salary.• Tax management• Tax Evasion• Tax Avoidance	20	CO3
Q.3	Explain the Tax planning in relation to Profits and Gains of Business and Profession?	20	CO4
Q.4	From the point of view it is always better to form a Partnership firm and not a company “Do you agree with this statement ?	20	C02
Q.5	Explain the following : <ul style="list-style-type: none">• Inter Corporate Dividend• Bonus Shares• Interim Dividend• Capital Structure	20	C01
Q.6.	Explain the Tax planning provisions in respect of Tea, Coffee, and Rubber, Industry?	20	CO3

ANSWERS

