

6.3-DSE-3-(GROUP-A-ACCOUNTING & FINANCE)

Fundamentals of Corporate Tax Planning

Q1. Differentiate between the term tax planning, tax management, tax avoidance and tax evasion?

Q2. How residential status of different assessee is computed? Discuss the incidence of tax on the basis of residential status?

Q3. Elaborate the provisions related to carry forward and set off of losses as per income tax act briefly?

Q4. Enumerate different tax planning measures with respect to Capital Gain Income?

Q5. Write short notes on:

(a) Minimum Alternate Tax (MAT)

(b) Double Taxation Relief