

**W-2968**

**B.B.A. (Sixth Semester) Examination, June-2020**

**BUSINESS TAXATION**

**Paper - F-605**

*Time : Three Hours*

*Maximum Marks : 40*

*Minimum Pass Marks : 16*

**Note :** Attempt **all** questions.

**Unit-I**

- Q.1. Explain the term 'Change in constitution of a firm'. What is the procedure of assessment in such a case? 8

**Unit-II**

- Q.2. Define the concept of 'Hindu Undivided Family'. Discuss the basis of assessment of a H.U.F. 8

**Unit-III**

- Q.3. Explain the concept of 'Amalgamation' in relation to companies under the Income Tax Act and state the tax advantages enjoyed by Amalgamating companies and their share holders. 8

**Unit-IV**

- Q.4. Explain the provisions of payment of advance tax for company operating in India. 8

**Unit-V**

- Q.5. Explain the tax provisions regarding free trade zones under the Income Tax Act. 8

