

Roll No.

Y – 2876

M.B.A. (Fourth Semester) EXAMINATION,

May/June-2021

Paper – FM-04

STRATEGIC TAX PLANNING & TAX MANAGEMENT

Time : Three Hours

Maximum Marks : 70

Minimum Pass Marks : 28

Note—Attempt *all* questions.

Unit-I

1. Explain the need and limitations of tax planning. 14

Unit-II

2. Discuss the tax treatment of ‘Inter-corporate dividend’ received by a domestic company. Also give tax planning hints to such company. 14

Unit-III

3. Discuss the special tax incentives provisions in respect of newly established undertakings in ‘Free Trade Zone’ (FTZ) 14

Unit-IV

4. Explain the provisions of Income tax law relating to ‘Advance payment of tax’. 14

Unit-V

5. What are the provisions relating to deduction of tax at source from income chargeable under the head ‘Salaries’ and income from ‘Interest on Securities’ ? 14

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