

W-3001

M.B.A. (Fourth Semester) Examination, June-2020 **STRATEGIC TAX PLANNING AND TAX MANAGEMENT**

Paper - FM-04

Time : Three Hours

Maximum Marks : 70

Minimum Pass Marks : 28

Note : Attempt **all** questions.

Unit-I

- Q.1. "Tax-planning is a legal and moral way of tax saving". Discuss this statement and state the importance of tax planning. How does tax planning differ from the tax evasion?

Unit-II

- Q.2. What is tax planning? Explain the provisions which affect various managerial and financial decision.

Unit-III

- Q.3. What is book profit? Explain the provisions of minimum alternate tax u/s 115JB.

Unit-IV

- Q.4. What do you understand by deduction of tax at source. Explain the circumstances under which the tax cannot be deducted at source.

Unit-V

- Q.5. What is appellate tribunal? Under what circumstances matter can not be revised.

