

W-3001(A)
M.B.A. (Fourth Semester) Examination,
(Second Chance) June-2020
STRATEGIC TAX PLANNING AND TAX MANAGEMENT

Paper -FM-04

Time : Three Hours

Maximum Marks : 70

Minimum Pass Marks : 28

Note : Attempt **all** the questions.

- Q.1. What are the various forms of business organisation? Explain the objectives of Tax avoidance and tax management.
- Q.2. What is the importance of a dividend policy? Explain the factors affecting dividend policy of a organisation.
- Q.3. What is Double taxation avoidance agreement? What are its advantages? And what documents are required to avail the benefits under this agreement?
- Q.4. What are the tax provisions relating to infrastructure sector and backward areas? Write the tax incentives for development of backward areas.
- Q.5. Under tax management what do you mean by income tax return? Explain the assessment procedure of tax.

