

Roll No.

Y – 2876 (A)

M.B.A. (Fourth Semester) (SPECIAL) EXAMINATION, August 2021

(SECOND CHANCE)

Paper – FM—04

STRATEGIC TAX PLANNING AND TAX MANAGEMENT

Time : Three Hours

Maximum Marks : 70

Minimum Pass Marks : 28

Note—Attempt *all* questions.

1. Attempt all parts— 14
 - (a) Define the concept of ‘minimum alternate tax’.
 - (b) Who is ‘Deemed assessee’ ?
 - (c) Explain ‘Previous year’ and ‘Assessment year’.
 - (d) State the provisions for refund of tax.
2. “Plan your tax to avoid tax on your plans.” Explain the statement and discuss whether you agree to it or not. 14
3. Explain the various tax considerations relating to dividend policy. 14
4. What are the different incentives available under Income Tax Act for the promotion of exports ? 14
5. Explain the provisions of Income tax Law relating to ‘Advance Payment of tax’. 14

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