

M.B.A. (CBCS Pattern) Sem-IV
PCB4EB5 - Corporate Taxation

P. Pages : 1

Time : Three Hours



GUG/W/22/10728

Max. Marks : 70

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- Notes : 1. Attempt **any five** questions.
2. All questions carry equal marks.

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| 1. | Define Income Discuss taxable income in detail. | 14 |
| 2. | Define agricultural income Explain partly agriculture and partly business income. | 14 |
| 3. | Discuss the income from business and income from profession. | 14 |
| 4. | Discuss the income from capital gains and income from other sources relating to company assessee only. | 14 |
| 5. | Describe tax planning with reference to setting up of new business. | 14 |
| 6. | Discuss various tax rebates and deduction relating to company assessee only. | 14 |
| 7. | Explain constitutional provision authorising the Levy and collection of duties of central excise. | 14 |
| 8. | What do you mean by custom duty. Write nature & types of custom duty in India. | 14 |
| 9. | Discuss in detail the procedure of registration of dealer under VAT Act Explain incidence of tax under VAT. | 14 |
| 10. | Write note on any two . | 14 |
| | a) Development and fiscal performance. | |
| | b) Classification for customs and rate of duty. | |
| | c) Inter-state sale | |
| | d) Provisions regarding baggage. | |
